

Sportking INDIA LTD.

(Govt. Recognised Four Star Export House)

Regd. & Corporate Office : Vill. Kanech, Near Sahnewal, G.T. Road, Ludhiana-141120 Ph. (0161) 2845456 to 60 Fax : 2845458
Admn. Office : 178, Col. Gurdial Singh Road, Civil Lines, Ludhiana-141001 Ph. (0161) 2770954 to 55 Fax : 2770953
E-mail : sportking@sportking.co.in CIN No. L17122PB1989PLC053162
Website : www.sportking.co.in

SIL/2025-26/SE

Date: 08.08.2025

To BSE Limited Phiroze Jeeheebhoy Towers, Dalal Street, Mumbai-400001	To National Stock Exchange of India Ltd, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai- 400051
Script Code: 539221	Symbol: SPORTKING

Subject: Communication to Shareholders - Intimation on Tax Deduction on Dividend

Dear Sir

In terms of Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We have sent the enclosed communication regarding Tax Deduction at Source (TDS) on dividend distribution during FY 2025-26 to the shareholders whose e-mail addresses are registered with the Company/Registrar & Transfer Agent/Depositories.

You are requested to take the above mentioned information on your records.

Yours truly,

For SPORTKING INDIA LIMITED

LOVLESH VERMA
COMPANY SECRETARY
(ACS: 34171)

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THIS COMMUNICATION IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION

Sub: Sportking India Limited - Final Dividend Financial Year 2024-25 – Tax Deduction at Source (TDS) on Dividend:

Dear Member(s),

We hope this communicate finds you safe and in good health.

We are pleased to inform you that the Board of Directors of the Company, at its meeting held on May 01, 2025, has recommended a final dividend of Rs. 1/- (Rupees One only) (100%) per equity share of face value Rs. 1/- each (Rupees One) for the financial year 2024-25.

As you are aware, as per the provisions of the Income Tax Act, 1961 (Act), dividend paid or distributed by a company shall be taxable at the hands of shareholders. Therefore, the Company is required to deduct tax at source (TDS) at the rates applicable on the amount distributed to the shareholders, if approved at the Annual General Meeting (AGM) of the Company scheduled to be held on Saturday, August 30, 2025. The aforesaid dividend, if approved by the shareholders at the AGM, will be paid within 30 days from the date of the AGM.

If there is any change in the information, you are requested to update your records such as tax residential status, PAN, e-mail address, mobile numbers and other details with your relevant depositories through your depository participants in case you are holding shares in dematerialised form and if you are holding shares in physical mode, you are requested to furnish details to **M/s. Beetal Financial & Computer Services Pvt Ltd.**, the Registrar and Transfer Agent of the Company. The records may please be updated before the record date to ensure a correct deduction of tax, if applicable. This communication provides a brief of the applicable Tax Deduction at Source (TDS) provisions under the Act for Resident and Non-Resident shareholder categories.

a. For Resident Shareholders - Individuals:

Tax is required to be deducted at source under Section 194 of the Act, at the rate of 10% on the amount of dividend where shareholders have registered their valid Permanent Account Number (PAN). In case, shareholders do not have PAN / invalid PAN / PAN not linked with Aadhar / not registered their valid PAN details in their account, TDS at the rate of 20% shall be deducted under Section 206AA of the Act or as per the applicable law.

No tax shall be deducted on the dividend payable to resident individuals if:

- Total dividend amount to be received by them during the Financial Year (FY) 2025-26 does not exceed Rs.10,000/-; or

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- The shareholder provides Form 15G (applicable to individual) / Form 15H (applicable to an Individual above the age of 60 years) provided that all the required eligibility conditions are met. Please note that all mandatory fields are to be filled up and the Company may at its sole discretion reject the form, if it does not fulfil the prescribed requirement under the Act. The template of Form 15G and 15H are available on website of the company or
- Exemption certificate is issued by the Income-tax Department, if any

b. For Resident Shareholder - Non-Individuals

No tax shall be deducted on the dividend payable to the following resident non-individuals where they provide details and documents:

- Insurance Companies: Self declaration that it qualifies as 'Insurer' as per section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the equity shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA) / Life Insurance Corporation of India / General Insurance Corporation of India along with declaration required under Income Tax Act.
- Mutual Funds: Self-declaration that it is registered with SEBI and is notified under Section 10 (23D) of the Act along with self-attested copy of PAN card and certificate of registration with SEBI with declaration required under Income Tax Act.
- Alternative Investment Fund (AIF): Self-declaration that its income is exempt under Section 10 (23FBA) of the Act, and they are registered with SEBI as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI with declaration required under Income Tax Act.
- New Pension System (NPS) Trust: Self-declaration that it qualifies as NPS trust and income is eligible for exemption under section 10(44) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card with declaration required under Income Tax Act.
- Other Non-Individual shareholders: Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.
- Any other documents as prescribed under the Income Tax Act if applicable.

c. For Non-resident Shareholders

As per Domestic Tax Law Taxes are required to be withheld in accordance with the provisions of Section 195 or Section 196D of the Act as per the rates applicable. As per the relevant provisions of the Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them unless exempt under the provisions of the Act as given below:

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Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Any non-resident shareholder (including Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI))	20% (plus applicable surcharge and cess) or Tax Treaty rate whichever is lower	<p>As per Section 90 of the Act, a non-resident shareholder has an option to be governed by the provisions of the Double Taxation Avoidance Agreement ('DTAA') between India and the country of tax residence of the shareholder, if such DTAA provisions are more beneficial to such shareholder. To avail the DTAA benefits, the non-resident shareholder will have to compulsorily provide the following documents:</p> <ol style="list-style-type: none">Copy of Permanent Account Number (PAN), if available.Self-attested copy of Tax Residency Certificate ('TRC') issued by the revenue authorities of the country of which shareholder is tax resident, evidencing and certifying shareholder's tax residency status during FY 2025-26.E-filed Form 10F filed on the Indian Income-tax e-filing portal valid for the FY 2025-26.Self-declaration of having no taxable presence, fixed base or permanent establishment in India in accordance with the applicable Tax Treaty and Beneficial ownership by the non-resident shareholder <p>Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the Non-Resident shareholders. The Company will apply its sole discretion and is not obligated to apply the beneficial DTAA rates for tax deduction on dividend payable to shareholders.</p> <p>TDS shall be recovered at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided.</p>
Submitting Order under section 195(3)/197 of the Act	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.

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Notes for submission of tax documents are as follows:

1. Shareholders holding shares under multiple accounts under different status/ category (eg. Resident and Non-Resident) and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.
2. If the tax on dividends is deducted at a higher rate in the absence of receipt of the aforementioned details/documents, the shareholders would have the option of claiming a refund of the excess tax deducted when filing the income tax return. No claim shall lie against the Company for such tax deduction.
3. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided / to be provided by the Shareholder(s), such Shareholder(s) will be responsible to indemnify the Company and also provide the Company with all information / documents and co-operation in any appellate proceedings.
4. SEBI vide its circulars has mandated payment of corporate benefits such as dividend, interest etc. only through electronic mode w.e.f April 01, 2024 to those members who have their KYC details updated in their folios. Accordingly, members are requested to verify / update their KYC details with the Depository Participants (for members holding shares in Demat form) / Registrar & Share Transfer Agent(s) (for members holding shares in Physical form).
5. Members are requested to verify / update their PAN, Email address for communication, Mobile number, Bank details etc. with the Depository Participants (Demat Shares) / RTA (Physically held shares)
6. Shareholders, whose valid PAN is updated, will be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal>

Updation of Bank Account details:

SEBI has made it mandatory to use the bank account details furnished by the Depositories and the bank account details maintained by the RTA for payment of dividend to the shareholders electronically. The shareholders holding shares in physical form shall be paid dividend only through electronic mode subject to their folios being KYC compliant as per the SEBI requirement.

Manner of registering KYC including bank account mandate:

- a) For shareholders holding shares in physical mode, SEBI has mandated furnishing of KYC details such as PAN, address, mobile number, bank account details and nomination. The shareholders who have not registered or updated their email IDs and/or other KYC details are requested to provide duly signed Form ISR-1 along with supporting documents to the Company's RTA, either at their office at **M/s. Beetal Financial & Computer Services Pvt Ltd.**, Beetal House, 99 Madangir, Behind Local Shopping Centre, Near Dada Harsukh Dass Mandir, New Delhi-110062 (Phone No. 011-29961281-283; OR through email at: beetalrta@gmail.com with a copy to the Company at cs@sportking.co.in

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- b) For shareholders holding shares in dematerialised form, the said shareholders are requested to register/update their email addresses, mobile number and bank account details with their relevant depositories through Depository Participants.

You may note that the Company has notified record date for the purposes of Final Dividend for the financial year 2024-25 as 23 August, 2025 to the stock exchanges.

All the documents submitted by you will be verified and will consider the same while deducting the appropriate taxes if they are in accordance with the provisions of the Income Tax Act, 1961.

Documents submitted after 22 August, 2025 will not be considered. We request you to kindly take note accordingly. We request shareholders to support our commitment to environmental protection by choosing to receive the Company's communication through email and dividends through digital mode. Shareholders are requested to register their email addresses, bank account details and mobile numbers with their respective Depository Participant (Demat banker).

In case of any queries, you may write at beetalrta@gmail.com.

Thanking you,

Sd/-

Lovlesh Verma

Company Secretary

ACS: 34171

Disclaimer: This communication shall not be treated as an advice from the Company. Shareholders should obtain the tax advice related to their tax matters from a tax professional

Note: This is a system generated e-mail. Please do not reply to this e-mail.