

July 2, 2025

BSE Limited
1st Floor, New Trading Ring
Rotunda Building
P.J. Towers, Dalal Street
Fort
MUMBAI – 400001, India

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No. C/1, G-Block
Bandra-Kurla Complex
Bandra (E)
MUMBAI – 400051, India

Scrip Code : 517334

Symbol : MOTHERSON

Sub: Communication sent to shareholders

Dear Sir / Madam,

Pursuant to Regulation 30 read with Schedule III (Part A) to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed email sent to all the shareholders regarding 'Communication on deduction of tax on dividend for financial year ended March 31, 2025' on July 1, 2025.

The above is for your information and records.

Thanking you,

Yours truly,
For Samvardhana MotherSON International Limited

Alok Goel
Company Secretary



SAMVARDHANA MOTHERSON INTERNATIONAL LIMITED

(CIN- L35106MH1986PLC284510)

Regd. Office: Unit - 705, C Wing, ONE BKC, G Block, Bandra Kurla Complex,
Bandra East, Mumbai-400051,

Ph: +91 022-61354800; Fax: +91 022-61354801

Corporate Office: Plot No.1, Sector 127, Noida-201301 (Uttar Pradesh)

Ph: +91 120 6679500; Fax: +91 120 2521866

Email: investorrelations@mother'son.com; Website: www.mother'son.com

Investor Relations Phone Number: +91 120 6679500

Date: July 1, 2025

Ref: Folio Number / DP ID & Client ID Number: [1234567890123456]

Name of Shareholder: [ABCD]

Subject: Communication on deduction of tax on dividend

Dear Shareholder,

The Board of Directors of Samvardhana Mother'son International Limited ('the **Company**'), at its Meeting held on May 29, 2025, *inter- alia*, recommended a Final Dividend of Re. 0.35 (Thirty Five Paise only) per equity share (face value of Re. 1/- each) for the Financial Year ('FY') ended March 31, 2025 subject to the approval of the shareholders. The dividend recommended by the Board of Directors will be paid / dispatched after the conclusion of the 38th Annual General Meeting ('AGM') in compliance with the Companies Act, 2013.

In accordance with the provisions of the Income Tax Act, 1961 ('the **IT Act**') dividend declared and paid by the Company is taxable in hands of shareholders. The Company shall, therefore, be required to deduct Tax at Source ('TDS') at the applicable rates on dividend payable to its shareholders prescribed under the Act, read with Double Taxation Avoidance Agreements (wherever applicable). The rate of TDS would vary depending on the residential status of the shareholder and the documents submitted and duly accepted by the Company. Accordingly, the above referred Final Dividend will be paid after deducting TDS as follows:

Resident Shareholder:

Particulars	Applicable Rate	Applicability and documents required (if any)
Valid PAN	10%	<ul style="list-style-type: none">- TDS would not be deducted on payment of dividend to Resident Individual Shareholder, if total dividend to be paid in FY 2025-26 does not exceed Rs. 10,000.- Shareholders are requested to update the PAN, if not already done, with the depositories (in case of shares held in Demat mode) and with the Company's Registrar and Transfer Agent ('RTA') - KFin Technologies Limited (in case of shares held in physical mode).- Shareholders can visit the website [https://ris.kfintech.com/form15/forms.aspx?q=0] and register their PAN / Email ID / Mobile Number

		before Thursday, July 31, 2025, 1700 Hours (IST) so that TDS will be deducted at 10% (where applicable).
No / Invalid PAN	20%	
PAN is not linked with Aadhar as required under section 139AA of the IT Act (Inoperative PAN) ¹	20%	- In case of a shareholder being individual eligible for obtaining Aadhaar Number have not linked the Aadhar Number allotted with its PAN in accordance with section 139AA the IT Act read with Rule 114AAA of the Income Tax Rule, 1962 (as on the date of payment of such dividend), such PAN would be treated as inoperative for the provisions of deduction of TDS.
Submission of Form 15G/ Form 15H by resident individual shareholder	Nil	<p>Shareholders to submit a copy of valid PAN card along with declaration at https://ris.kfintech.com/form15 in Form No. 15G (applicable to an individual who is less than 60 years old) / Form 15H (applicable to an Individual who is of 60 years and older).</p> <p>Refer Annexure A for format of Form 15G and Annexure B for format of Form 15H.</p> <p>Please note that all fields mentioned in the Form are mandatory and the Company may reject the forms submitted if it does not fulfil the requirement of the law.</p>
Availability of lower/ NIL deduction certificate issued under Section 197 of the IT Act.	Rate provided in the certificate	<p>Shareholders to submit a copy of valid PAN card along with a copy of valid lower / NIL withholding tax certificate obtained from tax authority.</p> <p>Note: The certificate should be valid for the financial year 2025-26 and should cover the dividend income from the Company.</p>
Mutual Funds specified under section 10(23D) of the IT Act	Nil	<p>- A self- declaration in the format as prescribed in Annexure C along with a copy of valid PAN card.</p> <p>- Registration/ exemption certificate substantiating applicability of section 10(23D) of the IT Act.</p>
Members [e.g. Insurance Companies: Public and other insurance companies] for whom Section 194 of the IT Act is not applicable	Nil	<p>- A self- declaration in the format as prescribed in Annexure C along with a copy of valid PAN card.</p> <p>- Registration/ exemption certificate substantiating applicability of section 194 of the IT Act.</p>
Persons Covered under Section 196 of the IT Act (e.g. Govt., RBI, Corporations established by Central	Nil	<p>- A self- declaration in the format as prescribed in Annexure C along with a copy of valid PAN card.</p> <p>- Registration/ exemption certificate</p>

Act and exempt from income tax)		substantiating applicability of section 196 of the IT Act.
Alternative Investment Fund ('AIF')	Nil	<p>This will be applicable for Category I and II AIF registered with Securities and Exchange Board of India ('SEBI'). Documents required:</p> <ul style="list-style-type: none"> - A self- declaration in the format as prescribed in Annexure C along with a copy of valid PAN card. - Copy of registration certificate.
Any other entity exempt from withholding tax under the provisions of section 197A of the IT Act (including those mentioned in Circular No. 18/2017 issued by Central Board of Direct Taxes ('CBDT')) viz. New Pension System Trust governed by Section 10(44), Recognized Provident Fund, Approved Superannuation Fund or Approved Gratuity Fund	Nil	<ul style="list-style-type: none"> - A self- declaration in the format as prescribed in Annexure C along with a copy of valid PAN card. - Adequate documentary evidence, substantiating the type of entity.

¹As per section 139AA of the IT Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar, except person exempted as per Notification No. 37/2017. In case of failure to comply to this, the PAN allotted shall be deemed to be inoperative and tax shall be deducted at higher rates as prescribed under the IT Act.

Non-Resident Shareholder:

As per Section 90 of the IT Act, the non-resident member has the option to be governed by the provisions of the Double Taxation Avoidance Agreement ("Tax Treaty") between India and the country of tax residence of the member, if they are more beneficial to them. Please refer to the below table for the details of documents to avail Tax Treaty benefits:

Particulars	Applicable Rate	Documents required (if any)
Non-resident Members including Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs) except if specifically	20% (plus applicable surcharge and cess) OR	<p>Shareholders may also apply for a lower TDS rate as per the relevant Tax Treaty, by submitting following documents are submitted:</p> <ul style="list-style-type: none"> - Copy of Indian Tax Identification number (that is PAN).

falling under any of the below categories	Tax Treaty Rate* (whichever is lower)	<p>- Tax Residency Certificate (TRC)^ obtained from the tax authorities of the country of which the shareholder is a resident, valid for FY 2025-26 (covering the period from April 1, 2025 to March 31, 2026).</p> <p>- Electronically generated Form 10F from the link https://eportal.incometax.gov.in.</p> <p>- In case of FIIs and FPIs, self-attested copy of SEBI registration certificate.</p> <p>- Self-declaration for FY 2025-26 (covering the period from April 01, 2025 to March 31, 2026) as per Annexure D from Non-resident on shareholder's letterhead, primarily (not exclusive list) covering the following:</p> <ol style="list-style-type: none"> You are eligible to claim the benefit of respective tax treaty; You will continue to remain a tax resident of the country of your residency during the Financial Year 2025-26; You have no reason to believe that your claim for the benefits of the Tax Treaty is impaired in any manner; Non-resident receiving the dividend income is the beneficial owner of such income; Dividend income is not attributable / effectively connected to any Permanent Establishment (PE) or Fixed Base or Business Connection or Place of Effective Management, in India; Non-resident complies with any other condition prescribed in the relevant Tax Treaty and provisions under the Multilateral Instrument ('MLI').
Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 94A(1) of the IT Act	30%	Not Applicable
Alternative Investment Fund - Category III located in International Financial Services Centre	10% (plus applicable surcharge and cess)	<p>- Copy of valid PAN card.</p> <p>- Self-declaration (refer format Annexure E given in the link below) along with adequate documentary evidence (e.g. registration certificate) substantiating the nature of the entity.</p>

Foreign Portfolio Investors (FPIs) - Category I	10% (plus applicable surcharge and cess) in case of a valid PAN	<ul style="list-style-type: none"> - Copy of valid PAN card. - Self-declaration (refer format Annexure F given in the link below) along with adequate documentary evidence (e.g. registration certificate) substantiating the nature of the entity.
Sovereign Wealth funds and Pension funds notified by Central Government u/s 10(23FE) of the IT Act	Nil	<ul style="list-style-type: none"> - Copy of valid PAN card. - Document evidencing the applicability of Section 10(23FE) of the IT Act i.e. copy of the notification issued by CBDT substantiating the applicability of section 10(23FE) of the IT Act issued by the Government of India. - Self-declaration in the format as prescribed in Annexure G and Annexure H that the conditions specified in Section 10(23FE) of the IT Act have been complied with.
Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed u/s 10(23FE) of the IT Act	Nil	<ul style="list-style-type: none"> - Copy of valid PAN card. - Self-declaration in the format as prescribed in Annexure I that the conditions specified in Section 10(23FE) of the IT Act have been complied with.
Availability of Lower/ Nil tax deduction certificate issued under section 197 of the IT Act.	Rate specified in lower tax deduction certificate	<p>Lower/ NIL withholding tax certificate obtained from tax authority including a copy of valid PAN card.</p> <p>Note: The certificate should be valid for the financial year 2025-26 and should cover the dividend income from the Company.</p>

^In case, the TRC is furnished in a language other than English, the said TRC would have to be translated from such other language to English language and thereafter duly notarized and apostilled copy of the TRC would have to be provided.

*The beneficial Tax Treaty rates will not automatically apply at the time of tax deduction/ withholding on dividend amounts. Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of documents submitted by non-resident shareholders and meeting requirement of the IT Act read with applicable Tax Treaty. It must be ensured that self-declaration should be addressed to the Company and should be in the same format as attached. In case documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty.

Notes:

1. In case, the dividend income is assessable to tax in the hands of a person other than the registered shareholder, the registered shareholder is required to furnish a declaration containing the name, address, PAN, number of shares, dividend amount of the person to whom TDS credit is to be given and reasons for giving credit to such person. In this regard, a declaration must be filed with the Company in accordance with Rule 37BA(2) of the Income-tax Rules, 1962. The declaration must consist of name, address, PAN, number of shares, dividend amount along

with other documents mentioned above depending upon the tax residency status of such person to whom credit is to be given.

Refer [Annexure J](#) for draft format of declaration for providing credit of TDS to another person.

In case such details are furnished to the Company after **Thursday, July 31, 2025, 1700 Hours (IST)**, the Company shall reject such documents/ communication

2. The documents mentioned above (as applicable) have to be uploaded as one pdf file on the portal of M/s. KFin Technologies Limited ('KFintech'), RTA of the Company at [Link](#) before Thursday, July 31, 2025, 1700 Hours (IST). Alternatively, physical documents may be sent to RTA at the following address so as to reach KFintech before the aforementioned date and time:

KFin Technologies Limited
(Unit: Samvardhana Motherson International Limited)
Selenium Building, Tower - B, Plot No. 31 & 32,
Financial District, Nanakramguda, Serilingampally,
Hyderabad - 500032; Toll free No.: 1800 3094 001

Any communication in relation to tax rate determination/ deduction received post Thursday, July 31, 2025, 1700 Hours (IST) shall not be considered.

3. Shareholders may note that all documents to be submitted are required to be self-attested (the documents should be signed by shareholder/authorised signatory stating the document to be "certified true copy of the original"). In case of ambiguous, incomplete or conflicting information, or valid information/documents not being provided, tax at maximum applicable rate will be deducted.
4. In case of any discrepancy in documents submitted by the shareholder, the Company will deduct tax at higher rate as applicable, without any further communication in this regard.
5. Recording of valid PAN in the records of Company/ RTA is mandatory. In absence of valid PAN, tax will be deducted at a higher rate of 20% as per Section 206AA of the IT Act, as may be applicable as per law.
6. Determination of withholding tax rate is subject to necessary verification by the Company of the shareholder details as available with the Depository Participant in case shares are held in dematerialized form; or RTA in case shares are held in physical form, as on Record Date and other documents available with the Company/ RTA. Shareholders holding shares under multiple accounts under different residential status/ category and single PAN, may note that, higher of the tax rate as applicable to different residential status/ category will be considered for their entire shareholding under different accounts.
7. Further, if PAN is not as per the database of the Income-tax Portal, it would be considered an invalid PAN.
8. In the event of a mismatch in category of shareholder (individual, company, trust, partnership, local authority, Government, Association of Persons etc.) as per register of members and as per fourth letter of PAN (10 digit alpha-numeric number), the Company would consider fourth letter of PAN for determining the category of shareholders and the applicable tax rate/ surcharge/ education cess.
9. Shareholders may note that in case the tax on said dividend is deducted at a higher rate in absence of receipt, or insufficiency of the aforementioned details/documents

from you, an option is available to you to file the return of income as per IT Act and claim an appropriate refund, if eligible.

10. The Company shall arrange to share a soft copy of TDS certificate in due course. Shareholders will also 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>
11. In an event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the shareholder, the shareholder will be responsible to indemnify the Company and also, provide the Company with all information / documents and co-operation in any tax proceedings.

All communications/documentation/queries in this respect should be addressed and sent to KFintech at its email address einward.ris@kfintech.com. No communication on the tax determination/ deduction shall be entertained after **Thursday, July 31, 2025, 1700 Hours (IST)**.

Disclaimer: The information set out herein above is included for general information purposes only and does not constitute legal or tax advice. Since the tax consequences are dependent on facts and circumstances of each case, the shareholders are advised to consult their own tax consultant with respect to specific tax implications arising out of receipt of dividend.

Thanking you,

Yours truly,
For Samvardhana Motherson International Limited

Alok Goel
Company Secretary

This is a system generated Email. Please do not reply to this Email.