SAINT-GOBAIN

SEKURIT
GLAZING IN MOTION

Saint-Gobain Sekurit India Limited
Registered Office & Works : Plot No. 616, Village Kuruli,
Pune-Nashik Road, Chakan, Dist, Pune - 410 501
Tel : 91-2135-676 400/01 Fax : 91-2135-676 444

June 27, 2025

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Fort
Mumbai 400 001

Scrip Code No. 515043

Dear Sir/Madam,

Sub.: Communication to shareholders - Intimation about Tax Deduction at Source ("TDS") on dividend

Pursuant to Finance Act, 2020, with effect from April 1, 2020, dividend income is taxable in the hands of the shareholders. In view of the same, email communication has been sent to all the shareholders having their email address registered with the Company / Depositories explaining the process on withholding tax from dividends at prescribed rates, as may be applicable, along with the necessary annexures. A copy of the same is enclosed herewith.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For **Saint-Gobain Sekurit India Limited**

GIRISH THANWAR DAS SHAJANI
Digitally signed by GIRISH THANWARDAS SHAJANI
Date: 2025.06.27 19:29:07 +05'30'

Girish T. Shajani
Company Secretary
Membership No. A 22547

Encl.: As above.

SAINT-GOBAIN SEKURIT INDIA LIMITED
Corporate Identification Number: L26101MH1973PLC018367
Registered Office: Plot No. 616 & 617, Village Kuruli Pune-Nashik Road, Chakan
Pune 410 501, Maharashtra
Tel. No.: +91 2135 676 400 / 01; **Fax No.:** +91 2135 676 444
E-mail: sekurit.investors@saint-gobain.com; **Website:** www.sekuritindia.com

Date: June 27, 2025

Ref: Folio / DP Id & Client Id No: **XXXXXXXXXXXX**
Name of the Shareholder: **XXXXXXXXXXXX**

Dear Shareholder,

Subject: <u>Communication on Tax Deduction at Source ("TDS") on dividends</u>

We wish to inform you that the Board of Directors of your Company at its Meeting held on May 12, 2025, recommended a dividend of **Rs. 2/-** per equity share of the face value of **Rs. 10/-** each, for the financial year ended March 31, 2025.

The dividend, as recommended by the Board, if approved by the shareholders at the ensuing 52nd Annual General Meeting (**"52nd AGM"/"AGM"**) of the Company to be held on **Wednesday, July 30, 2025**, will be credited/ paid on or from **Friday, August 1, 2025**:

a. to all Beneficial Owners in respect of shares held in dematerialised form as per the data as may be made available by the National Securities Depository Limited ("**NSDL**") and Central Depository Services (India) Limited ("**CDSL**") as of the close of business hours on **Tuesday, July 15, 2025**.

b. to all Members in respect of shares held in physical form after giving effect to valid transmission or transposition requests lodged with the Company as of the close of business hours on **Tuesday, July 15, 2025.**

As per the Income Tax Act, 1961 (**"Act"**), as amended by the Finance Act, 2020, dividends paid or distributed by the Company after April 1, 2020, shall be taxable in the hands of the shareholders. Therefore, the Company is required to deduct TDS at the prescribed rates applicable to each category of shareholders.

SECTION A: FOR ALL SHAREHOLDERS - UPDATION OF DETAILS, AS APPLICABLE

All Shareholders are requested to ensure that the below information and details are completed and/or updated, as applicable, in their respective Demat account(s) maintained with the Depository Participant(s); or in case of shares held in physical form, with MUFG Intime India Private Limited (**"MUFG Intime"**), on or before **Tuesday, July 15, 2025**.

Please note that the following information/details, if already registered with the MUFG Intime and Depositories, as the case may be, will be relied upon by the Company, for the purpose of complying with the applicable TDS provisions:

- Valid Permanent Account Number (PAN);
- Residential status as per the Act, i.e. Resident or Non-Resident for FY 2025-26;

- Category of the Shareholder, viz. Mutual Fund, Insurance Company, Alternate Investment Fund (AIF) - Category I, II or III, Government (Central/ State Government), Foreign Portfolio Investor (FPI)/ Foreign Institutional Investor (FII), Foreign Company, Individual (Resident or Non-Resident), Hindu Undivided Family (HUF), Firm, Limited Liability Partnership (LLP), Association of Persons (AOP), Body of Individuals (BOI) or Artificial Juridical Person, Trust, Domestic Company, etc.;
- Email Address;
- Mobile number;
- Bank account details; and
- Address with PIN code (including country).

Following additional documents are to be submitted by the shareholders holding shares in physical form:

- Scanned copy of cancelled cheque leaf of the above-mentioned bank account (In case, the cancelled cheque leaf does not bear your name, please attach a copy of the bank pass-book statement, duly self-attested); and
- Self-attested copy of your PAN card.

This will facilitate the receipt of dividend directly in your bank account.

SECTION B: TDS PROVISIONS AND DOCUMENTS REQUIRED, AS APPLICABLE FOR RELEVANT CATEGORY OF SHAREHOLDER(S)

Shareholders are requested to take note of the TDS rates and document(s), if any, required to be submitted to the Company/ MUFG Intime on or before **Tuesday, July 15, 2025,** for their respective category, to comply with the applicable TDS provisions.

I. FOR RESIDENT SHAREHOLDERS:

Category of shareholders	Exemption applicability / Documentation requirement
Mutual Funds	No TDS is required to be deducted as per Section 196(iv) of the Act, subject to specified conditions. Self-attested copy of a valid SEBI registration certificate needs to be submitted.
Insurance Companies	No TDS is required to be deducted as per Section 194 of the Act, subject to specified conditions. Self-attested copy of a valid IRDAI registration certificate along with declaration that you are an Insurance company as defined under the second proviso to Section 194 of the Act, needs to be submitted.
Category I and II Alternative Investment Fund	No TDS is required to be deducted as per Section 197A(1F) of the Act, subject to specified conditions. Self-attested copy of a valid SEBI registration certificate needs to be submitted.
Approved Superannuation Fund	No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of valid approval granted by Commissioner under Rule 2 of Part B of Fourth Schedule to the Act needs to be submitted.
Approved Gratuity Fund	No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of a valid approval granted by

Category of shareholders	Exemption applicability / Documentation requirement
	Commissioner under Rule 2 of Part C of Fourth Schedule to the Act needs to be submitted.
National Pension Scheme	No TDS is required to be deducted as per Section 197A (1E) of the Act. Registration certificate/ declaration that you qualify as NPS Trust for the purpose of Section 197A(1E) of the Act, and that your income is eligible for exemption under Section 10(44) of the Act.
Government (Central/State)	No TDS is required to be deducted as per Section 196(i) of the Act. Documentary evidence and self-declaration that you are a Corporation set up under specific legislation whose income is exempt from income-tax and can be considered as 'Government' and qualify for exemption under Section 196 of the Act.
Any other entity entitled to exemption from TDS	A valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the entity being entitled to TDS exemption needs to be submitted.
Other resident shareholder	a. TDS is required to be deducted at the rate of 10% under Section 194 of the Act. Rate of TDS @10% under Section 194 of the Act is subject to provisions of Section 206AB of Act which provides for TDS in respect of non-filers of income-tax return. As provided in Section 206AB, tax is required to be deducted at the highest of following rates in case of payments to specified persons: · at twice the rate specified in the relevant provision of the Act; or · at twice the rate or rates in force; or · at the rate of 5%. As per Central Board of Direct Taxes vide Circular No. 11 of 2021 dated June 21, 2021, for determining TDS rate on Dividend, the Company will be using functionality of the Income-tax department to determine the applicability of Section 206AB of the Act. Your PAN which would be available in the database of the RTA/Depository as on the record date will be considered by the Company for the purpose of tax deduction at source and the relevant tax compliances. The specified person who has not submitted PAN and/or has not filed the income-tax returns; the tax shall be deducted at the higher of the two rates prescribed in Section 206AA and Section 206AB of the Act. b. TDS is required to be deducted at the rate of 20% under Section 206AA of the Act, if valid PAN of the shareholder is not available / PAN is not linked with Aadhar and therefore rendered invalid as per the provisions of section 139AA of the Act.* To determine whether PAN is linked with Aadhar, the Company will be using functionality of the Income-tax department.

Category of shareholders	Exemption applicability / Documentation requirement
	c. In case the dividend is not exceeding Rs. 10,000/- in a fiscal year to resident individual shareholder then no tax will be deducted from the dividend. If any resident individual shareholder is in receipt of Dividend exceeding Rs. 10,000/- in a fiscal year, entire dividend will be subject to applicable rate of tax. d. No TDS is required to be deducted on furnishing of a valid Form 15G (for individuals, with no tax liability on total income and income not exceeding maximum amount which is not chargeable to tax) or Form 15H (for individual above the age of 60 years with no tax liability on total income). **TO DOWNLOAD FORM 15G (PDF DOC) - CLICK HERE - Annexure 1** **TO DOWNLOAD FORM 15H (PDF DOC) - CLICK HERE - Annexure 2** e. TDS is required to be deducted at the rate prescribed in the lower tax withholding certificate issued under Section 197 of the Act, if such valid certificate is provided. f. In case of Joint shareholders, Minor shareholders, Clearing Members, etc., a declaration under Rule 37BA of the Income-tax Rules, 1962 (‘the Rules’) can be provided. **CLICK HERE - Annexure 3** for the format of the self-declaration required under rule 37BA.

** If the PAN is not as per the database of the Income-tax Portal, it would be considered as an invalid PAN. Further, as per the Notification of the Central Board of Direct Taxes, individual shareholders are requested to file your income tax return, if applicable, to avoid deduction of tax at higher rates.*

The above-referred documents submitted by you will be verified by us and we will consider the same while deducting the appropriate taxes, if any, provided that these documents are in accordance with the provisions of the Act.

II. FOR NON - RESIDENT SHAREHOLDERS:

Category of shareholders	Exemption Applicability/Documentation requirement
Non-resident shareholders [Including Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)]	TDS is required to be deducted at the rate of 20% (plus applicable surcharge and cess) under Section 196D or 195 of the Act, as the case may be. Further, in case you are identified as a “Specified Person” under Section 206AB then we request you to submit self-declaration for not having permanent establishment in India as per tax law so that tax can be deducted as per the applicable provisions of Income Tax Act, 1961. Or Further, as per Section 90 of the Act, a non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty between India and the country of tax residence of the shareholder, if they are more beneficial to them. For this

Category of shareholders	Exemption Applicability/Documentation requirement
	purpose, i.e. to avail Tax Treaty benefits, the non-resident shareholders will have to provide the following: · Self-attested copy of the PAN allotted by the Indian Income Tax authorities, if available; · Self-attested copy of a valid Tax Residency Certificate ("**TRC**") obtained from the tax authorities of the country of which the shareholder is a resident; **CLICK HERE – Annexure 4.** · Self-Declaration to be provided under Rule 37BC(2) of IT Rules where non-resident shareholder not having a PAN in India, **CLICK HERE – Annexure 5.** · Self-declaration by the non-resident shareholder of having **no Permanent Establishment** in India in accordance with the applicable Tax Treaty, **CLICK HERE – Annexure 6.** · Electronic Form 10F as per notification no. 03/2022 dated July 16, 2022 issued by the Central Board of Direct Tax https://incometaxindia.gov.in/communications/notification/notification-no-3-2022-systems.pdf Form 10F can be obtained electronically through the e-filing portal of the income tax website at https://www.incometax.gov.in/iec/foportal/; i. Shareholder is and will continue to remain a tax resident of the country of its residence during the Financial Year 2025-26; ii. Shareholder is eligible to claim the beneficial DTAA rate for the purposes of tax withholding on dividend declared by the Company; iii. Shareholder has no reason to believe that its claim for the benefits of the DTAA is impaired in any manner; iv. Shareholder is not a fiscally transparent entity/ entities and shall qualify as 'resident' as per the provisions of the applicable DTAA; v. Shareholder does not have a Place of Effective Management (POEM) in India as per Section 6(3)(ii) of the Act during the period 1 April 2025 to 31 March 2026. vi. Shareholder is the ultimate beneficial owner of its shareholding in the Company and dividend receivable from the Company; and vii. Shareholder does not have a taxable presence or a permanent establishment in India during the Financial Year 2025-26.
Any entity/individual entitled to exemption from TDS	TDS is required to be deducted at the rate prescribed in a valid lower tax withholding certificate issued under Section 197 of the Act, if such certificate is provided. Or A valid self-attested documentary evidence (e.g., relevant copy of registration, notification, order, etc. by Indian tax authorities) in support of the entity being entitled to exemption from TDS is to be submitted.

Notes:

1. All the above-referred tax rates will be enhanced by surcharge and cess, wherever applicable.

2. For all self-attested documents, Shareholder(s) must mention on the document "certified true copy of the original". For all documents being submitted by the Shareholder(s), the Shareholder undertakes to send the original document(s) on the request by the Company.

3. Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company, of the documents submitted by non-resident shareholders and meeting the requirement of the Act read with applicable DTAA. In absence of the same, the Company will not be obligated to apply the beneficial DTAA rate at the time of tax deduction on dividend.

4. In case, the dividend income is assessable to tax in the hands of a person other than the registered Shareholder as on the Record Date, the registered shareholder is required to furnish a declaration containing the name, address, PAN of the person to whom TDS credit is to be given and reasons for giving credit to such person on or before **Tuesday, July 15, 2025.** No request in this regard would be accepted by the Company/RTA after the said date or payment of dividend.

5. Above communication on TDS sets out the provisions of law in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholders should consult with their own tax advisors for the tax provisions that may be applicable to them.

6. We shall arrange to email the soft copy of TDS certificate at your registered email ID in due course, post payment of the dividend.

7. It may be further noted that in case the tax on dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents, there would still be an option available with the shareholder to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such taxes deducted.

8. 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.

9. Shareholders can check their tax credit in Form 26AS from the e-filing account at https://www.incometax.gov.in/iec/foportal/ or "View Your Tax Credit" on https://contents.tdscpc.gov.in/.

SUBMISSION OF DOCUMENTS:

Resident Shareholders

The aforesaid documents such as Form 15G/ 15H, documents under Section 196, 197A, etc. can be uploaded on the link https://web.in.mpms.mufg.com/formsreg/submission-of-form-15g-15h.html on or before **Tuesday, July 15, 2025,** to enable the Company to determine the appropriate TDS / withholding tax rate applicable. Any communication on the tax determination/deduction received post **Tuesday, July 15, 2025**. shall not be considered**.**

Resident Shareholders can also send the scanned copies of the documents mentioned above at the email id: saintgobaindivtax@in.mpms.mufg.com.

Non-Resident Shareholders

Non-Resident shareholders are requested to upload the scanned copies of the documents mentioned above in the below link: at https://web.in.mpms.mufg.com/formsreg/submission-of-form-15g-15h.html.

These documents should reach on or before **Tuesday, July 15, 2025,** in order to enable the Company to determine and deduct the appropriate TDS/withholding tax rate. No communication on the tax determination/deduction shall be entertained post **Tuesday, July 15, 2025**.

<u>Manner of registering KYC including bank details for receiving Dividend by Shareholders holding shares in physical form:</u>

Pursuant to the SEBI Master Circular No. SEBI/HO/tMIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024 read with SEBI Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/81 dated June 10, 2024, (**"SEBI Circulars"**), SEBI has mandated registration of PAN, KYC details and Nomination (optional), by holders of physical securities. As per the said mandate, Members, holding securities in physical form, whose folio(s) are not updated with any of the KYC details [viz., (i) PAN; (ii) Contact Details; (iii) Mobile Number; (iv) Bank Account Details and (v) Signature] shall be eligible for any payment including dividend, interest, or redemption in respect of such folios, only through electronic mode with effect from April 1, 2024, once the said KYC detail(s) is/are updated.

In accordance with the above, dividends in respect of physical folios wherein any of the above KYC details are not updated before the cut-off date, will be held back by the Company. Members may please note that the dividends will get credited to their bank account only after the KYC details are updated in the folio.

Members holding shares in physical form are requested to submit their PAN, KYC and Nomination details (Optional) by sending a duly filled original signed Form ISR-1, ISR-2, ISR-3 or SH-13, as applicable, to MUFG Intime India Private Limited (formerly Link Intime India Private Limited), C 101, 247 Park, L B S Marg, Vikhroli West, Mumbai 400 083 or write the queries at rnt.helpdesk@in.mpms.mufg.com.

Incomplete and/or unsigned forms, declarations, and documents will not be considered by the Company for granting any exemption.

Your co-operation in this regard is solicited.

Yours sincerely,

For **Saint-Gobain Sekurit India Limited**

Sd/-

Girish T. Shajani
Company Secretary

Note: Please don't reply to this e-mail, as this e-mail id is not monitored.