

June 12, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001, Maharashtra, India

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

Scrp Code: 517334**Symbol: MOTHERSON****Ref.: Communication sent to shareholders**

Dear Sir(s) / Madam(s),

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 the shareholders regarding '**Communication on deduction of tax on final Dividend for the financial year 2025-26**' on June 12, 2026.

The members are, *inter-alia*, requested to submit required declaration(s) /document(s) on or before Tuesday, July 14, 2026.

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 (India),

Ph: +91 22-61354800; Fax: +91 22-61354801

Corporate Office: 11th Floor, 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: June 12, 2026

Ref: Folio Number / DP ID & Client ID Number :

Name of Shareholder :

Subject: Communication on deduction of tax on Final dividend for FY 2025-26

Dear Shareholder,

The Board of Directors of Samvardhana Mother'son International Limited ('the Company'), at its Meeting held on Wednesday, May 20, 2026, inter-alia, recommended Final Dividend of Re. 0.25 (Twenty-Five Paise only) per equity share (face value of Re. 1/- each) for the Financial Year ('FY') ended March 31, 2026, subject to the approval of the shareholders in the 39th Annual General Meeting ('AGM') scheduled to be held on July 30, 2026. The dividend recommended by the Board of Directors will be paid / dispatched after the conclusion of the 39th AGM in compliance with the Companies Act, 2013.

In accordance with the provisions of the Income-tax Act, 2025 ('the IT Act'), dividend declared and paid by the Company is taxable in hands of shareholders for Tax Year 2026-27 (FY 2026-27). 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 IT Act, read with applicable Double Taxation Avoidance Agreements ('Tax Treaties'), wherever applicable. The rate of TDS will 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 under for Tax Year 2026-27 and the shareholders are required to

furnish the relevant documents/information as per details below for the period April 01, 2026 to March 31, 2027:

Resident Shareholder:

Particulars	Applicable Rate	Applicability and documents required (if any)
Valid PAN	10%	- TDS would not be deducted on payment of dividend to Resident Individual Shareholder, if aggregate dividend paid/payable by the Company for FY 2026-27 does not exceed Rs. 10,000.
No / Invalid PAN	20%	<p>- 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).</p> <p>- Shareholders can visit the website https://ris.kfintech.com/form15/forms.aspx?q=0 and register their PAN / Email ID / Mobile Number before July 14, 2026, 1700 Hours (IST) so that TDS will be deducted at 10% (where applicable).</p>
PAN is not linked with Aadhar as required under section 262(6) (Inoperative PAN) ¹	20%	- In case of a shareholder being individual eligible for obtaining Aadhaar Number have not linked the Aadhaar Number allotted with its PAN in accordance with section 262(6) read with Rule 162 of the Income-tax Rules, 2026 (before the record date), such PAN would be treated as inoperative for the provisions of deduction of TDS and tax will be deducted at 20%.
Submission of Form 121 ² by resident individual shareholder	Nil	<p>Shareholders to submit a copy of valid PAN along with declaration at https://ris.kfintech.com/form15 in Form No. 121.</p> <p>Refer Annexure A for format of Form 121</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 395 of the IT Act	Rate provided in the certificate	- Shareholders to submit a copy of valid PAN along with a copy of valid lower / NIL withholding tax certificate obtained from tax authority. Note: The certificate should be valid for the financial year 2026-27 and should cover the dividend income from the Company.
Mutual Funds specified at Schedule VII (Table: Sl. No. 20 or 21) of the IT Act	Nil	- A self- declaration in the format as prescribed in Annexure B along with a copy of valid PAN. - Registration/ exemption certificate substantiating applicability of Schedule VII (Table: Sl. No. 20 or 21) of the IT Act.
Members [e.g. Insurance Companies: Public and other insurance companies] specified under section 393(4) Table: Sl. No. 10	Nil	- A self- declaration in the format as prescribed in Annexure B along with a copy of valid PAN. - Registration/ exemption certificate substantiating applicability of section 393(4) Table: Sl. No. 10) of the IT Act.
Persons Covered under Section 393(5) of the IT Act (e.g. Govt., RBI, Corporations established by Central Act and exempt from income tax)	Nil	- A self- declaration in the format as prescribed in Annexure B along with a copy of valid PAN. - Registration/ exemption certificate substantiating applicability of section 393(5) of the IT Act.
Alternative Investment Fund ('AIF')	Nil	This will be applicable for Category I and II AIF registered with Securities and Exchange Board of India ('SEBI'). Documents required: - A self- declaration in the format as prescribed in Annexure B along with a copy of valid PAN. - Copy of registration certificate.
Any other entity exempt from withholding tax under the provisions of sections	Nil	- A self- declaration in the format as prescribed in Annexure B along with a copy of valid PAN.

393/400 of the IT Act [including those mentioned in Circular No. 18/2017 issued by Central Board of Direct Taxes ('CBDT') issued under the Income-tax Act, 1961 (Now, the Income-tax Act, 2025) viz. New Pension System Trust referred to in section 393(9) of the IT Act, Recognized Provident Fund, Approved Superannuation Fund or Approved Gratuity Fund Or any other shareholder availing exemption]

- Adequate documentary evidence, substantiating the type of entity.

¹As per section 262(6) 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 issued under the Income-tax Act, 1961 (now, the Income-tax Act, 2025). 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.

²With the Income-tax Act, 2025 ('New IT Act') and the Income-tax Rules, 2026 ('New IT Rules') coming into effect from April 1, 2026, a single form, Form 121, has been prescribed in place of the erstwhile Forms 15G and 15H. Accordingly, individual shareholders are requested to submit Form 121 for the tax year 2026-27. Please note that any declaration submitted in the erstwhile Forms 15G/15H will not be accepted for the tax year 2026-27 as per the provisions of the New IT Act.

Non-Resident Shareholder:

As per Section 159 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 required to avail Tax Treaty benefits:

Particulars	Applicable Rate	Documents required (if any)
Non-resident Members including Foreign Institutional Investors (FIIs) / Foreign	20% (plus applicable)	Shareholders may also apply for a lower TDS rate as per the relevant Tax Treaty, by submitting following documents:

<p>Portfolio Investors (FPIs) except if specifically falling under any of the below categories</p>	<p>surcharge and cess)</p> <p>OR</p> <p>Tax Treaty Rate* (whichever is lower)</p>	<ul style="list-style-type: none"> - Copy of Indian Tax Identification number (that is PAN). - Tax Residency Certificate (TRC)^ obtained from the tax authorities of the country of which the shareholder is a resident, valid for FY 2026-27 (covering the period from April 1, 2026 to March 31, 2027). - Electronically generated Form 10F from the link https://eportal.incometax.gov.in; - In case of FIIs and FPIs, self-attested copy of SEBI registration certificate. - Self-declaration for FY 2026-27 (covering the period from April 1, 2026 to March 31, 2027) as per Annexure C from Non-resident on shareholder's letterhead, primarily (not exclusive list) covering the following: <ul style="list-style-type: none"> a. You are eligible to claim the benefit of respective tax treaty; b. You will continue to remain a tax resident of the country of your residency during the Financial Year 2026-27; c. You have no reason to believe that your claim for the benefits of the Tax Treaty is impaired in any manner; d. Non-resident receiving the dividend income is the beneficial owner of such income; e. 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. f. Non-resident complies with any other condition prescribed in the relevant Tax Treaty and provisions under the Multilateral Instrument ('MLI'). g. Tax Identification Number and Complete address in the country of residence
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Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined under section 176 of the IT Act	30%	Not Applicable
Alternative Investment Fund - Category III located in International Financial Services Centre	10% (plus applicable surcharge and cess)	<ul style="list-style-type: none"> - Copy of valid PAN. - Self-declaration (refer format Annexure D given in the link below) along with adequate documentary evidence (e.g. registration certificate) substantiating the nature of the entity.
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. - 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.
Sovereign Wealth funds and Pension funds notified by Central Government under Schedule V (Table: Sl. No. 7) of the IT Act	Nil	<ul style="list-style-type: none"> - Copy of valid PAN. - Document evidencing the applicability of provisions under Schedule V (Table: Sl. No. 7) of the IT Act i.e. copy of the notification issued by CBDT substantiating the applicability of Schedule V (Table: Sl. No. 7) of the IT Act issued by the Government of India - Self-declaration in the format as prescribed in Annexure F and Annexure G that the conditions specified in column D against Table: Sl. No. 7 under Schedule V of the IT Act have been complied with.
Subsidiary of Abu Dhabi Investment Authority (ADIA) as specified under Schedule V (Table: Sl. No. 7) of the IT Act	Nil	<ul style="list-style-type: none"> - Copy of valid PAN. - Self-declaration in the format as prescribed in Annexure H that the conditions specified under Schedule V (Table: Sl. No. 7) of the IT Act have been complied with.

Availability of Lower/ Nil tax deduction certificate issued under section 395 of the IT Act.	Rate specified in lower tax deduction certificate	Lower/ NIL withholding tax certificate obtained from tax authority including a copy of valid PAN. Note: The certificate should be valid for the financial year 2026-27 and should cover the dividend income from the Company.
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^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, as may be applicable.

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 203(2) of the Income-tax Rules, 2026. 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 I](#) for draft format of declaration for providing credit of TDS to another person.

In case such details are furnished to the Company after **July 14, 2026, 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 <https://ris.kfintech.com/form15/forms.aspx?q=0> before **July 14, 2026, 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 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 **July 14, 2026** 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 the Company/ RTA is mandatory. In absence of valid PAN, tax will be deducted at a higher rate of 20% (plus applicable surcharge and cess) as per Section 397(2) 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 168, which can be downloaded from their e-filing account at <https://www.incometax.gov.in>

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 **July 14, 2026**.

Thanking you,

Yours truly,

For **Samvardhana Motherson International Limited**

Alok Goel

Company Secretary

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.

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