BRITANNIA

Date: 17 July 2026

To,

The Corporate Relations Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001
Scrip Code: 500825

The Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G, Bandra-Kurla Complex,
Bandra (East), Mumbai - 400 051
Symbol: BRITANNIA

Dear Sir/Madam,

Sub : Intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations, 2015')

Ref : SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Pursuant to Regulation 30 read with Clause 12 of Para A of Part A of Schedule III of the SEBI Listing Regulations, 2015, please find enclosed an Email Communication sent on Thursday, 16 July 2026 at 11:37 P.M. IST, to all the Shareholders of the Company whose Email Addresses are registered with the Company/Registrar to an Issue and Share Transfer Agent/Depository Participants, describing the brief provisions of the Income Tax Act, 2025 and the documents required for Deduction of Tax at Source (TDS) on Final Dividend for the financial year ended 31 March 2026, to be declared at the 107th Annual General Meeting of the Company scheduled to be held on 7 August 2026 at 3:30 P.M. IST through Video Conferencing/ Other Audio Visual Means.

Request you to please take the above information on record.

Thanking you,
Yours faithfully,
For Britannia Industries Limited

SONA RAJORA
Digitally signed by SONA RAJORA
Date: 2026.07.17 01:51:30 +05'30'

Sona Rajora
Company Secretary and Compliance Officer
ICSI Membership No.: A35468
Encl.: As above

BRITANNIA INDUSTRIES LIMITED
Corporate Identity Number: L15412WB1918PLC002964
Registered Office: 5/1A, Hungerford Street, Kolkata-700 017, West Bengal, India
Phone: 033-22872439/2057 **Website:** www.britannia.co.in **Email Id:** investorrelations@britindia.com

COMMUNICATION TO THE SHAREHOLDERS OF THE COMPANY REGARDING DEDUCTION OF TAX AT SOURCE ('TDS') ON FINAL DIVIDEND FOR THE FINANCIAL YEAR ENDED 31 MARCH 2026

Dear Shareholder,

The Board of Directors of the Company, at their meeting held on 7 May 2026 have, *inter-alia* recommended a Final Dividend of ₹ 90.50/- per equity share of face value of ₹ 1/- each, for the financial year ended 31 March 2026 ('Final Dividend'), for approval of the Members at the 107th Annual General Meeting ('AGM') of the Company scheduled to be held on Friday, 7 August 2026 at 3:30 P.M. IST. The Record Date for determining the entitlement of Shareholders to receive the Final Dividend, if declared at the AGM, is Friday, 31 July 2026 ('Record Date').

Pursuant to Regulation 12 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable SEBI circulars, dividend payments are required to be made only through electronic mode. Accordingly, the Company shall not issue dividend warrants, demand drafts or cheques in physical form for payment of dividend.

Updation of Bank Account details:

Shareholders are requested to ensure that their bank account details are registered to receive the dividend through electronic mode. In case shares are held in dematerialised form, the dividend will be credited to the bank account registered with the Depository Participant ('DP'). In case shares are held in physical form, the dividend will be credited to the bank account registered with KFin Technologies Limited, the Company's Registrar to an Issue and Share Transfer Agent ('RTA').

If the bank account details are not registered, incomplete or inadequate for electronic remittance, the dividend cannot be processed by the Company and will remain unpaid until the requisite bank account and KYC details are updated.

Updation of PAN and KYC details:

Shareholders holding shares in physical form are requested to register their Permanent Account Number ('PAN') and KYC details by submitting the required documents to the RTA at einward.ris@kfintech.com. The Shareholders holding shares in demat form are requested to update their bank details with their DP(s).

Deduction of Tax at Source:

As per the Income Tax Act, 2025 ('the Act'), dividend paid or distributed by the Company shall be taxable in the hands of the Shareholders. The Company shall, therefore, be required to deduct tax at source ('TDS') at the time of credit of the dividend. The tax deduction rates would vary depending upon the residential status and category of Shareholder and will be determined upon verification of the documents submitted by the Shareholder. This communication provides a brief of the applicable TDS provisions under the Act for Resident and Non-Resident Shareholder categories. The Company shall transfer the amount of dividend payable to the eligible Shareholders after deduction/withholding of applicable taxes, surcharge and cess, as applicable.

SECTION A: INFORMATION TO BE UPDATED BY ALL SHAREHOLDERS

All Shareholders are requested to ensure that the following details are correctly updated in their respective demat account(s) maintained with their DP(s) or, in case of shares held in physical form, with the Company's RTA, on or before the Record Date, i.e., Friday, 31 July 2026:

1. Residential status as per the Act i.e., Resident or Non-Resident for the Tax Year 2026-27.
2. PAN and KYC details are updated and Aadhaar is linked with PAN, wherever applicable.
3. Bank account details for electronic credit of dividend.
4. Category of Shareholders -
   - Mutual Fund
   - Insurance Company
   - Post Office Life Insurance Funds
   - Recognized Provident Fund
   - National Pension Scheme
   - Alternate Investment Fund (AIF) Category I and II regulated under Securities and Exchange Board of India (SEBI) or regulated under International Financial Services Centres (IFSC)
   - AIF Category III: Located in any IFSC, which is regulated under applicable SEBI

regulations or IFSC regulations, of which all the units are held by non-residents other than unit held by a sponsor or manager (i.e. specified fund defined under Schedule VI Note 1(g)of the Act).

- AIF Category III: Others
- Banks
- Non-Banking Financial Company
- Government (Central/State)
- Foreign Portfolio Investor (FPI) /Foreign Institutional Investor (FII): Foreign Company
- FPI/FII: Others (being Individual, Firm, Trust, AJP, etc.)
- Individual
- Hindu Undivided Family (HUF)
- Firm
- Limited Liability Partnership (LLP)
- Association of Persons (AOP), Body of individuals (BOI) or Artificial Juridical Person (AJP)
- Trust
- Domestic Company
- Foreign Company
- Business Trust

5. Email Address
6. Residential Address
7. Documents required for purpose of TDS as enumerated below

Please note that, for the purpose of determining the applicable rate of tax to be deducted, the Company will rely upon the above information as available on the Record Date.

SECTION B: TDS PROVISIONS AND DOCUMENTS REQUIRED FOR RESPECTIVE CATEGORY OF SHAREHOLDERS

Shareholders are requested to take note of the following TDS rates and additional information required by the Company for their respective categories:

1. **Resident Shareholders:**

Section	Category	Rate of Tax	Remarks
393(5)(d)(B)	Mutual Funds	0%	This rate is applicable for Mutual Funds which are registered with SEBI and

			specified at Schedule VII (Table: Sl. No. 20 or 21) to Section 11 of the Act.
Schedule V [Table Sl. No 1 to Section 11]	Alternative Investment Funds (AIF)	0%	This rate is applicable for Category I and II AIF which are regulated under SEBI or under IFSC regulations. In the case of Category III AIF, TDS would be @ 10%.
393(9)	National Pension System (NPS) Trust	0%	Entity is exempt as per Schedule VII (Table: Sl. No. 41) to Section 11 of the Act, being regulated by the provisions of the Indian Trusts Act, 1882. Further, in light of Circular No.18/2017 and Section 536(j) of the Act, exemption entities are exempt from TDS.
Schedule VII [Table Sl. No. 22]	Recognised Provident Fund	0%	No TDS is required to be deducted as per Circular No.18/2017 and Section 536(j) of the Act, subject to specified conditions, exemption entities are exempt from TDS.
393(4) [Table: Sl. No. 10]	Insurance Companies	0%	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. Holds certificate of registration with Insurance Regulatory and Development Authority (IRDA)/ Life Insurance Corporation of India (LIC)/ General Insurance Corporation of India (GIC)/Any other insurer
393(4) [Table Sl. No. 10]	Business Trust	0%	As specified in section 2(21) of the Act, by a special purpose vehicle referred to in Note 2 of Schedule V.
393(4) [Table Sl. No. 10] & 393(6)	Resident Individuals	0%	This rate is applicable: (i) If the Dividend is paid by any mode other than cash; or (ii) If aggregate amount of dividend (including deemed dividend) during

			the tax year 2026-27 does not exceed Rs 10,000/-; or (iii) If valid Form 121 is submitted. The Company would accept scanned copy/physical copy of the duly signed and verified Form 121 along with copy of PAN Card. However, the Shareholder is required to additionally self-attest the document stating "certified true copy of the original". If the original Form 121 is not submitted and is required at a later date, the Company may request the original Form 121 from the Shareholders. All the required eligibility conditions are met and please note that all fields are mandatory 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.
393(1) [Table: Sl. No. 7]	Category III AIF IFSC	10%	This rate is applicable for Category III AIF located in any IFSC which is regulated under applicable SEBI regulations or IFSC regulations and of which all the units are held by non-residents other than unit held by a sponsor or manager (i.e. specified fund defined under Note 1 (g) of Schedule VI of the Act). The last condition is subject to prescribed carve outs.
393(1) [Table: Sl. No. 7]	Other Resident Shareholders, not covered above	10%	If valid PAN is registered in the register of members. In case, Shareholders do not have PAN/invalid PAN/PAN not linked with Aadhaar, TDS at the rate of 20% shall be deducted under Section 397(2) of the Act.
-	Resident Shareholders entitled to any	0%	This rate is applicable on the basis of submission of documentary evidence (e.g. relevant copy of registration, notification,

	other exemption from TDS		order, etc. by Indian tax authorities) in support of claim of TDS exemption.
395(1) & 400(4)	All Resident Shareholders	($)	($) TDS as per the rates prescribed under the Lower Deduction Certificate issued by the Income Tax Authority valid for Tax Year 2026-27, covering dividend income.

2. Non-Resident Shareholders:

Section	Category	Rate of Tax	Remarks
393(2) [Table Sl. No 15] 393(2) [Table Sl. No 17] r.w.s 207(1) [Table Sl. No 1]	FII/FPI Other Non-residents shareholders	20%	In addition to Tax, surcharge as per respective slabs and cess @ 4% would be applicable. While the Company is not obliged to apply a lower TDS rate as per Double Taxation Avoidance Agreements ("DTAA"), the Company may consider applying a lower rate, if following documents are submitted: a) Copy of valid PAN, if available b) Copy of TRC of the country of residence of the Shareholder valid for Tax Year 2026-27 c) Electronic Form 41 d) Self-declaration of having no Permanent Establishment in India, Beneficial ownership of shares and dividend income and eligibility to claim treaty benefits, as per specimen available at the portal of the RTA.
393 (2) [Table Sl. No 16]	Category III AIF IFSC	10%	This rate is applicable for Category III AIF located in any IFSC which is regulated under applicable SEBI regulations or IFSC regulations and of which all the units are held by non-residents other than unit held by a sponsor or manager (i.e. specified fund defined under Note 1 (g) of Schedule VI of

			the Act). The last condition is subject to prescribed carve outs. In addition to tax, surcharge as per respective slabs and cess @ 4% would be applicable.
395(1) & 400(4)	All non-resident shareholders	($$)	($$) TDS at rates prescribed under lower deduction certificate issued by the Income tax authority valid for Tax Year 2026-27, covering dividend income.
-	Non-resident shareholders entitled to any exemption from TDS	0%	This rate is applicable on the basis of submission of documentary evidence (e.g. relevant copy of registration, notification, order, etc. by Indian tax authorities) in support of claim of TDS exemption.

Submission of Tax-related Documents:

The formats of the documents can be downloaded from the website of the Company at https://www.britannia.co.in/investors/shareholders-information/shareholder-forms-updates.

Shareholders are requested to upload the required documents on the portal of KFin Technologies Limited at https://ris.kfintech.com/clientservices/investors/taxforms.aspx on or before Friday, 31 July 2026. Alternatively, the documents may be submitted in physical form at the following address:

KFin Technologies Limited
Unit: Britannia Industries Limited
Selenium Building, Tower – B, Plot No. 31 & 32,
Financial District, Nanakramguda, Serilingampally,
Hyderabad – 500 032, Telangana, India
Phone No.: 040 - 6716 2222; Toll Free No.: 1800 3094001

All documents submitted in support of any tax benefit or exemption shall be self-attested by the Shareholder or the authorised signatory, as applicable, stating the same as “Certified True Copy of the Original.” Eligibility for tax benefits shall be subject to receipt of complete and valid documents within the prescribed timeline and verification thereof by the Company.

Documents that are incomplete, invalid, inconsistent, or received after the prescribed timeline will not be considered and tax on the dividend will be deducted at the applicable rate in accordance with the provisions of the Act.

However, in case tax is deducted at a higher rate due to non-receipt of the requisite documents/details within the prescribed timeline, Shareholders may, if eligible, claim a refund by filing their income tax return with the Income-tax Department. The Company will not be able to process any claims or requests for refund of such tax deducted.

In the event of any discrepancy between the category of a Shareholder as appearing in the Register of Members and as indicated by the 4th character of the PAN, the Company shall rely on the 4th character of the PAN for determining the applicable surcharge rate.

Shareholders are requested to ensure that the required documents are submitted on or before 31 July 2026. Documents received after this date will not be considered and tax on the dividend will be deducted at the applicable rate in accordance with the provisions of the Act.

TDS Certificates:

For Shareholders whose PAN is valid and operative, the tax deducted at source will also be reflected in Form 168, which may be downloaded from their e-filing account available at https://www.incometax.gov.in/iec/foportal. The RTA will also arrange to send the TDS certificate to the registered email address of the respective shareholder in due course, after the payment of Final Dividend. Shareholders may also write to the RTA at einward.ris@kfintech.com to obtain a copy of the TDS certificate.

NOTES:

- The applicable TDS rates are subject to due diligence and verification of the documents submitted by the Shareholders on or before Friday, 31 July 2026.
- If 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 are required to furnish a declaration to the Company in accordance with Section 390 of the Act read with Rule 203 of the Income-tax Rules, 2026, mentioning the name, address and PAN of the person to whom the credit of TDS is to be granted, along with the reasons for such credit.
- In the event of any income-tax demand (including interest, penalty, etc) arising on account of any misrepresentation, incorrect information or omission in the information or documents furnished by a Shareholder, such Shareholder shall be solely responsible for such demand and shall indemnify the Company against all such liabilities. The Shareholder shall also provide all necessary information and documents and extend full cooperation in connection with any proceedings before the Income-tax Authorities or appellate authorities.

This communication provides only a summary of the applicable provisions relating to TDS on dividend and should not be regarded as a comprehensive statement of law. Shareholders are advised to consult their own tax advisors regarding the tax implications applicable to their specific circumstances.

Thanking you.
Yours faithfully,

For Britannia Industries Limited

Sd/-
Sona Rajora
Company Secretary and Compliance Officer
ICSI Membership No.: A35468