

Crompton

Crompton Greaves Consumer Electricals Limited

Registered & Corporate Office:

05GBD, Godrej Business District, Pirojshanagar,

Vikhroli (West), Mumbai 400079. India

Tel: +91 7304575254

W: www.crompton.co.in CIN: L31900MH2015PLC262254

Email: crompton.investorrelations@crompton.co.in

Date: June 26, 2026

To, BSE Limited ("BSE"), Corporate Relationship Department, 2 nd Floor, New Trading Ring, P.J. Towers, Dalal Street, Mumbai – 400 001	To, National Stock Exchange of India Limited ("NSE"), "Exchange Plaza", 5 th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051
BSE Scrip Code: 539876	NSE Symbol: CROMPTON
ISIN: INE299U01018	ISIN: INE299U01018
Our Reference: 49/2026-27	Our Reference: 49/2026-27

Dear Sir/Madam,

Sub: Communication to shareholders regarding deduction of tax at source on dividend

With respect to the captioned subject, please find enclosed the communication sent to the Company's Members informing them about deduction of tax at source on dividend. This has been sent to those Members whose email IDs as on June 19, 2026, was registered with the Company/ RTA/ Depositories.

This intimation will also be uploaded on the Company's website at <https://www.crompton.co.in/>

You are requested to take note of the same.

Thanking you,

For **Crompton Greaves Consumer Electricals Limited**

Kaleeswaran Arunachalam
Chief Financial Officer

Encl: As above

Crompton

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CIN: L31900MH2015PLC262254

(Incorporated under the Companies Act, 2013)

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Website: <http://www.crompton.co.in/>; Email id: crompton.investorrelations@crompton.co.in

June 26, 2026

Ref: Folio No./ DPID – Client ID No.

Name of Shareholder:

Dear Shareholder,

Sub: Information Required for TDS on Dividend – FY 2025-26

We are pleased to inform you that the Board of Directors at their Meeting held on May 13, 2026, have recommended Final Dividend of Rs. 3/- (Rupees Three only) per Equity Share of face value of Rs. 2/- (Rupees Two) each for the financial year 2025-26, subject to approval of the shareholders at the ensuing 12th Annual General Meeting (AGM) of the Company to be held on **Friday, August 07, 2026**. The Record date fixed for determining the eligibility of shareholders for the payment of final dividend is **Friday, July 24, 2026**. The final dividend would be paid to the eligible shareholders on or after Friday, August 07, 2026, after deducting the tax at source within a period of 30 days from the date of AGM.

Pursuant to SEBI Master Circular dated 6th February, 2026 issued to the Registrars to an Issue and Share Transfer Agents (RTA) read with other related SEBI Circulars and Regulation 12 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, **SEBI has mandated that dividend to the shareholders holding shares in physical mode shall be paid only through electronic mode**. Such payment to the eligible shareholders holding physical shares shall be made only after they have furnished their PAN, Choice of Nomination (optional), Contact Details (Postal Address with PIN and Mobile Number) Bank Account Details and Specimen Signature for their corresponding physical folios to the Company or the RTA.

Members holding shares in physical form are requested to update their KYC details such as PAN, Contact details (Postal Address with PIN, email and Mobile Number), Bank A/c details and Specimen signature to their corresponding folio numbers in relevant forms with the Company's Registrar and Share Transfer Agent (RTA) i.e. **Kfin Technologies Limited, Selenium Tower B, Plot Nos. 31 & 32, Financial District, Nanakramguda, Serilingampally Mandal, Hyderabad – 500032, Toll Free no.1800 3094 001, email ID: inward.ris@kfintech.com** to avail uninterrupted services and electronic credit of dividend in bank account

The provisions of the Income-tax Act, 2025 ("the Act") have come into force with effect from 1 April 2026, replacing the earlier Income-tax Act, 1961. Accordingly, for the purposes of this communication, all references to applicable sections, rules, rates and prescribed forms have been made in accordance with the provisions of the Income-tax Act, 2025 and the Income-tax Rules framed thereunder, as applicable for the tax year (financial year) 2026-27.

As per the provisions of the Act, the Company would be required to apply withholding tax / deduct taxes at source (TDS) at the prescribed rates on the dividend paid to its shareholders. The withholding tax rate would vary depending on the residential status of the shareholder and the documents submitted by them and as acceptable to the Company.

This communication summarizes the applicable TDS provisions in accordance with the provisions of the Income-tax Act, 2025, for various categories, including Resident or Non-Resident members.

A. TDS on Dividend payment to Resident Shareholders:

Sr. No.	Particulars	Withholding Tax Rate	Declaration / Documents Required
1	No Tax shall be deducted in the case of resident individual members if the amount of such dividend in aggregate paid or likely to be paid during the Tax Year (FY) does not exceed Rs.10,000 (Rupees Ten Thousand Only)	Nil	NA
2	- Valid PAN updated in the Company's Register of Members	10%	No document is required (if no exemption is sought)
3	No PAN/Valid PAN not updated in the Company's Register of Members/PAN not linked with Aadhaar	20%	-No document is required (if no exemption is sought)
4	Shareholder Submitting Form no.121	Nil	Copy of PAN card

			Declaration in Form 121, fulfilling prescribed conditions. - (Format of Form 121 attached). The form can be downloaded from the Income Tax website. For claiming exemptions, the said form can be submitted online by clicking on the following link: https://ris.kfintech.com/form15/default.aspx
5	Shareholder submitting lower / nil tax deduction certificate issued by Income Tax department - under Section 395 of Income Tax Act, 2025.	Rate provided in the Certificate -	Copy of PAN card Lower/Nil tax deduction certificate for the tax year (FY) 2026-27 obtained from tax authority to be submitted to claim the lower tax rates. The said certificate can be submitted online by clicking on the following link: https://ris.kfintech.com/form15/default.aspx
6	Securitisation Trust	Nil	A copy of the registration/ document evidencing the shareholder as a securitisation trust (as defined in clause (d) of section 221(6)).
7	Mutual Fund specified under Schedule VII (Table: Sl. No. 20 or 21) of the Act	10% / Nil (if documents are filed)	Copy of PAN card A declaration that they are governed by the provisions of section 11 [schedule VII (20)/(21)] of the Act along with self-attested copy of relevant registration documents. The required documents can be submitted online by clicking on the following link: https://ris.kfintech.com/form15/default.aspx
8	Shareholders to whom section 393 of the Income Tax Act, 2025 does not apply, such as the Government, RBI, corporations established by the Central Act like LIC, GIC, etc.	10%/ Nil (if documentary evidence are submitted)	Copy of PAN card A declaration that they are beneficial owners of shares held, along with self-attested copy of relevant registration documents and PAN. The required documents can be submitted online by clicking on the following link: https://ris.kfintech.com/form15/default.aspx
9	Category I and II Alternative Investment Fund	Nil	Copy of PAN card SEBI AIF registration certificate to claim benefit under section 400(1) read with Schedule V of the Income Tax Act, 2025
10	Provident Fund, Superannuation Fund, Gratuity Fund, Pension Fund and ESI Fund and other eligible persons whose income is exempt under Section 11 of the Act and on which TDS is not required to be deducted	Nil	Copy of PAN card Self-attested valid documentary evidence as per Circular No. 18/2017 issued by the Central Board of Direct Taxes (CBDT) (like approval granted by Income Tax Officer / Commissioner, relevant copy of registration, etc.) can be submitted online by clicking on the following link: https://ris.kfintech.com/form15/default.aspx
11	National Pension System Trust referred to in Schedule VII of the Income-tax Act, 2025	Nil	No TDS as per section 393(9) of the Income Tax Act, 2025
12	Other Resident member who is exempted from TDS provisions through any circular/ notification	Nil	Copy of PAN card Self-attested copy of documentary evidence supporting the exemption - can be submitted online by clicking on the following link:

		https://ris.kfintech.com/form15/default.aspx
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B. TDS on Dividend payment to Non-Resident Shareholders:

Sr. No.	Particulars	Rate of Deduction of Tax at Source	Documents Required (if any)
1	Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)	20% (plus applicable surcharge and cess)	FPI registration number/certificate along with documents mentioned in Sr. No 2
2	Other Non-resident shareholders	20% (plus applicable surcharge and cess) or tax treaty rate, whichever is beneficial 35% (plus applicable surcharge and cess) in case of non-residents declaring that they have a permanent establishment in India.	To avail of a beneficial rate of tax as per applicable tax treaty, the following documents would be required: <ol style="list-style-type: none"> 1. Copy of the 'Tax Residence Certificate' of the shareholder's country of residence valid for the relevant financial year. In case the TRC is furnished in a language other than English, it must be translated from such other language to English, and thereafter, a duly notarised and apostilled copy must be provided. 2. Copy of the PAN Card allotted by the Indian Income Tax authorities duly self-attested. 3. Copy of electronically filed Form No. 41 in the income tax portal for the relevant financial year, along with acknowledgement in the format as attached. 4. Copy of self-declaration by the shareholder for non-existence of permanent establishment/ fixed base in India 5. Self-declaration by the shareholder regarding the satisfaction of the place of effective management (POEM), principal purpose test, General Anti Avoidance Rule (GAAR), Simplified Limitation of Benefit test (wherever applicable), as regards the eligibility to claim recourse to concerned Double Taxation Avoidance Agreements. 6. Declaration under section 390 of Income Tax Act 2025 read with Rule 203 of Income Tax Rules, 2026, where the credit of TDS deducted by the company is to be reported in the name of the beneficial owner of the Dividend Income, which is other than the person whose name is in the shareholder details as per RTA <p>In case of shareholder being tax resident of Singapore, proof of satisfying requirement of Article 24 – Limitation of Relief, should be provided</p> <p>(Note: Application of beneficial tax treaty rate shall depend upon the completeness of the documents submitted by the non-resident shareholder and review to the satisfaction of the Company)</p>
3	Indian Branch of a Foreign Bank	Nil	Lower/nil tax deduction certificate under section 395 obtained from Income Tax Authority. Self-declaration confirming that the

			income is received on its account and not on behalf of the Foreign Bank.
4	Overseas Trust	20% (plus applicable surcharge and cess)	The overseas trust can also be given the tax treaty rate. However, this may be subject to litigation; hence, on a conservative basis, withholding on dividends paid to overseas trusts should be as per the Income Tax Act of 2025 only.
5	Availability of Lower/Nil tax deduction certificate issued by Income Tax Department u/s 395 of Income Tax Act, 2025	The rate specified in the Certificate	Lower/Nil tax deduction certificate obtained from Income Tax Authority
6	Alternative Investment Fund – Category III located in International Financial Services Centre	10% (plus applicable surcharge and cess)	Copy of PAN card (if available) Self-declaration and adequate documentary evidence substantiating the nature of the entity
7	Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 176 of the Act	30%	NA
8	Sovereign Wealth funds and Pension funds notified by Central Government under Schedule V(7) of the Act	Nil	<ul style="list-style-type: none"> • Copy of the notification issued by CBDT substantiating the applicability of Schedule V(7) of the Act issued by the Government of India. • Self-Declaration that the conditions specified in Schedule V(7) have been complied with.
9	Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under Schedule V(7) of the Act.	Nil	Self-Declaration substantiating the fulfilment of conditions prescribed under Schedule V(7) of the Act

Instructions for submission of tax documents are as follows:

1. The Company will issue a soft copy of the TDS certificate to its shareholders through e-mail registered with the Company/Company's RTA post dividend payment. The shareholders can download the TDS certificate from the Income Tax Department's website: <https://www.incometax.gov.in> (refer to Form 168 – formerly Form 26AS/AIS).
2. The necessary documents, such as Form No.121 (formerly Form 15G/15H), documents under section 393, FPI Registration Certificate, Tax Residency Certificate, Lower/Nil Tax deduction certificate, etc., can be submitted online to the Company/Company's RTA on the link at <https://ris.kfintech.com/form15/default.aspx>, on or before 6:00 PM (IST) of Sunday, July 12, 2026 in order to enable the Company to determine and deduct appropriate TDS/withholding Tax rate. No communication on the Tax determination/deduction shall be considered post 6:00 PM (IST) of Sunday, July 12, 2026.

3. All queries/grievances/issues in this regard shall be attended to/ addressed at crompton.investorrelations@crompton.co.in; einward.ris@kfintech.com
4. The application of the TDS rate is subject to necessary verification as per details as available in the Register of Members on the Record Date intimated from time to time for each dividend declared by the Company.
5. The Company shall verify all the documents submitted by the shareholders to assess the applicable rate of tax to be deducted under the Income Tax Act, 2025 provisions.
6. 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 the documents submitted by non-resident shareholders.
7. If there is ambiguity in law, interpretation, or matters concerning tax withholding, the highest applicable tax withholding rate shall be considered conservatively.
8. If documents are incomplete, the Company reserves the right not to consider the tax rate prescribed under the tax treaty.
9. 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.**
10. The tax withholding rates referred to here are based on the law prevailing as of the date. This communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. The shareholders should consult their tax advisors for the requisite action to be taken by them.
11. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy, or omission of information provided by the shareholders, the shareholders shall only be responsible. The shareholders shall indemnify the Company and also provide the Company with all information/documents and cooperate in such proceedings.
12. Shareholders holding shares in multiple accounts under different statuses/categories and a single PAN may note that the higher tax applicable to the status in which shares are held under a PAN will be considered on their entire holding in different accounts.
13. SEBI vide its Master Circular no. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024 has mandated that effective from April 1, 2024, the shareholder(s) who hold shares in physical mode and who have not updated PAN and KYC details in their folios shall, inter-alia, be eligible to get dividend only through electronic mode after updating PAN and KYC Details, Bank Account Details and Specimen Signature in their folios. Such shareholder(s) are also requested to provide a 'choice of nomination' to facilitate the smooth transmission of their securities.
14. Person having inoperative PAN (i.e Resident Individual whose PAN and Aadhar are not linked) are taxed @ 20%.

Declaration under Rule 203 of Income-tax Rules 2026

In terms of Rule 203 of the Income-tax Rules, 2026, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then such deductee should file declaration with the Company in the manner prescribed in the Rules.

Updation of Bank Account:

In order to facilitate receipt of dividend directly in your bank account, shareholders are requested to ensure that their bank account details are updated in their respective demat accounts/physical folios.

Updation of PAN details:

Kindly update the PAN if not already done with depository participants (in case of shares held in Demat mode), and with the Company's Registrar and Transfer Agents - KFin Technologies Limited ("**Kfin**") in Form ISR-1 (in case of shares held in physical mode).

Payment of Dividend only through electronic mode:

SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/655 dated November 3, 2021 (subsequently amended by Circular Nos. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2021/687 dated December 14, 2021, SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023 and SEBI/HO/MIRSD/POD-1/P/CIR/2023/181 November 17, 2023) has mandated that with effect from April 1, 2024, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made only

after furnishing the PAN, choice of nomination, contact details including mobile number, bank account details and specimen signature.

Yours truly,

For **Crompton Greaves Consumer Electricals Limited**

Kaleeswaran Arunachalam
Chief Financial Officer

[Click here](#) to download - Form 121

[Click here](#) to download - Self-declaration for category selection

[Click here](#) to download - Form No 41 self-declaration form required for non-resident taxpayers in India to claim benefits under the Double Taxation Avoidance Agreement (DTAA)

[Click here](#) to download - Declaration in lieu of PAN as per Rule 217

[Click here](#) to download - Self-declaration for no permanent establishment/fixed base in India

[Click here](#) to download - Declaration as per Rule 203

The above said forms are also available on the website of the Company at <https://www.crompton.co.in/pages/investors-relations#InvestorService>

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 investors are advised to consult their own tax consultant with respect to specific tax implications arising out of receipt of dividend.