



Date: June 26, 2026

To,  
The Corporate Relations Department  
The BSE Limited  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai - 400001  
**Ref:- Scrip ID: - 500126**

To,  
The Listing Department  
The National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra Kurla Complex, Bandra (East),  
Mumbai - 400051  
**Ref:- Scrip Code:- PGHL**

Dear Shareholders,

**Subject: Communication in respect of deduction of tax at source (TDS) on the amount of Dividend income from Procter & Gamble Health Limited ("the Company")**

We are pleased to inform you that the Board of Directors of the Company at its Meeting held on May 26, 2026, have recommended a final dividend of Rs. 45 per equity share of face value of Rs. 10 each for Company's Financial Year 2025-26, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting (AGM) of the Company. The said final dividend will be payable to those shareholders whose names appear in the Register of Members of the company or in the records of the Depositories as beneficial owners of the shares as on the record date determined for the AGM.

As you may be aware, in accordance with the provisions of the Income Tax Act, 1961 as amended by and read with the provisions of the Indian Finance Act, 2020, dividend declared and paid by the Company after April 1, 2020, is taxable in the hands of shareholders and the Company is required to deduct the tax at source ("TDS") on the distribution of dividend income to its shareholders at the applicable rates.

Accordingly, shareholders holding shares in dematerialized mode, are requested to update their records such as tax residential status, permanent account number (PAN) and register their email addresses, mobile numbers and other details with their relevant depositories through their depository participants. Similarly, shareholders holding shares in physical mode are requested to furnish details to the Company's registrar and share transfer agent, M/s. Kfin Technologies Private Limited. This will enable us to determine the appropriate TDS rate (if any), as detailed below:

#### A. Resident Shareholders

In pursuance to amendment in the Indian Income Tax Provisions, the Company is required to withhold the taxes on dividend income paid to its resident shareholder, as per the prescribed rates under Section 194 of the Income Tax Act, 1961 ("the Act").

Particulars of resident shareholders	Applicable rate	Documents required, if any
Total dividend to be paid to Individual	Nil	-



shareholder during F.Y. April 1, 2026 to March 31, 2027 does not exceed INR 10,000		
Valid Form 121 is furnished	Nil	<p>No TDS shall be deducted if the Individual shareholder provides duly signed Form 121, provided that form is accurately filled, and it meets the prescribed eligibility conditions.</p> <p><b>Note:</b> Kindly note that as per the new Form 121 (earlier known as Form 15G/15H), the Individual shareholder is required to additionally provide the details of return of income filed (if filed) for previous two Tax Years along with acknowledgement number and Returned income. Accordingly, it would be advisable to furnish the said details at the time of filling the declaration.</p> <p>Apart from the above, please note that the company may reserve its rights to withhold tax in cases where total actual dividend amount exceeds the "Estimated income for which declaration is made" furnished in Form 121.</p>
PAN is available	10%	All resident shareholders are requested to update the PAN, if not already done, with the depositories (in case of shares held in dematerialized mode) and with the Company's Registrar and Transfer Agents ("RTA") - M/s. Kfin Technologies Private Limited (in case of shares held in physical mode).
PAN is not available/ invalid PAN	20%	- Note: In case of invalid PAN or inoperative PAN, TDS shall be deducted even if the shareholder has provided Form 121.
Life Insurance Corporation ("LIC"), General Insurance Company ("GIC"), Other Insurer for whom Section 194 of the Act is not applicable	Nil	<p>As per the provisions of section 194 of the Act, no tax is required to be deducted on dividend paid to LIC, GIC or its subsidiaries or any other insurer in respect of shares owned by them or in which they have full beneficial interest.</p> <p>Self-attested copy of valid IRDAI registration certificate needs to be submitted.</p>
Persons Covered under Section 393 of the Act (e.g. Mutual Funds, Govt.)	Nil	Self-attested copy of valid SEBI registration certificate/any other documentary evidence that person is covered under provision of section 393 needs to be submitted.
Submitting Order u/s 395*** (i.e. lower	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from tax authority

**Procter & Gamble Health Limited**

CIN: L99999MH1967PLC013726

Registered Office: Ground Floor and First Floor,

P&amp;G Plaza, Cardinal Gracias Road, Chakala,

Andheri-E, Mumbai-400 099 | Tel: (91-22) 6866 9000

www.pghealthindia.com



or NIL withholding tax certificate)		
Category I and II Alternative Investment Fund	Nil	No TDS is required to be deducted as per provision of the Act, subject to specified conditions. Self-attested copy of valid SEBI registration certificate needs to be submitted.

## B. Non-Resident Shareholders

In pursuance to amendment in the Indian Income Tax Provisions, the Company is required to withhold the taxes on dividend, as per the prescribed rate on dividend payable to its shareholder.

Particulars of non-resident shareholders	Applicable rate	Documents required, if any
Non-resident shareholders (including FII/FPI)	20% (plus applicable surcharge and cess) <b>OR</b> DTAA Rate* <i>(whichever is lower)</i>	<p>In order to avail the benefit of Double Taxation Avoidance Agreement (DTAA) by Non-resident Shareholders, the following documents are required to be submitted to the Company</p> <ol style="list-style-type: none"> <li>1. Self-attested copy of Indian Permanent Account Number (PAN) card. In case of persons not having PAN, substitute of PAN **.</li> <li>2. Self-attested copy of Tax Residency Certificate issued by the tax revenue department of your home country</li> <li>3. Copy of Form 41 as per the Rules prescribed in The Income Tax Rules, 1962 <b>filed electronically on the Indian Income Tax Portal ****</b></li> <li>4. Self-declaration from Non-resident, primarily covering the following (draft declaration is enclosed below): <ul style="list-style-type: none"> <li>· Non-resident is and will continue to remain a tax resident of the country of its residence during the Financial Year 2025-26.</li> <li>· Non-resident is eligible to claim the benefit of respective DTAA</li> <li>· Non-resident receiving the dividend income is the beneficial owner of such income</li> <li>· Dividend income is not attributable/effectively connected to any Permanent Establishment (PE) or Fixed Base in India.</li> </ul> </li> </ol> <p><b>Note:</b> As per the new requirements in Form 146, furnishing Tax Identification Number (TIN) in the remittee's country of residence is mandatory if the remittee does not have PAN. As per Rule No. 217, if a payee/deductee intends to claim the beneficial rate under DTAA (without having a</p>

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		PAN), it is mandatory to furnish TIN or a unique identification number issued by their government along with other details, such as their name, email ID, contact number, address in their country of residence and TRC.
Submitting Order u/s 395*** (i.e. lower or NIL withholding tax certificate)	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from tax authority

\* The Company is not obligated to apply the beneficial DTAA rates at the time of tax deduction/withholding on dividend amounts. Application of beneficial DTAA Rate shall depend upon the completeness of the documents submitted by the Non-Resident shareholder and review to the satisfaction of the Company.

\*\* Tax Identification Number of the shareholder in the country or specified territory of his residence and in case no such number is available, then a unique number on the basis of which the shareholder is identified by the Government of that country or the specified territory of which he claims to be a resident.

\*\*\* Withholding rate lower than the rates prescribed in the Income Tax Act or the relevant DTAA shall be applied only on submission of a valid lower/nil withholding certificate u/s 197 obtained from the tax authority.

\*\*\*\* Furnishing Form 41 on the Indian Income Tax Portal is mandated by Income-tax Act 2025. Shareholders shall need to login into the Income Tax Portal and file the Form 41 online and share the final copy with us.

### C. TDS rate in case of taxpayers in Specified Cases:

As per section 262 of the Income Tax 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. In case of failure to comply to this, the PAN allotted shall be deemed to be invalid/inoperative and the shareholder shall be liable to all consequences under the Act and subject to withholding taxes as per section 262, which shall be deducted at the rates specified in the relevant provisions of the Act or the rates in force or 20% whichever is higher.

For determining TDS rate on Dividend, the Company will be using the compliance check utility issued by Income Tax Department to determine the validity of PANs and inoperative PANs.

### D. Declaration under Rule 203

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 Company in the manner prescribed in the Rules.

**Kindly note that above mentioned declaration for giving credit of taxes deducted to the beneficial owner should be made on or before August 12, 2026. Requests received after August 12, 2026, will not be entertained.**



### General Instructions:

Shareholders who are exempted from TDS provisions through any circular or notification may provide documentary evidence in relation to the same, to enable the Company in applying the appropriate TDS on Dividend payment to such shareholder.

In order to enable the Company to determine and deduct appropriate TDS / Withholding Tax, shareholders are requested to submit required forms and documents for the Financial Year 2026-27 for the purpose of claiming exemption from tax deduction (duly completed and signed) on RTA's website at <https://ris.kfintech.com/clientservices/investors/taxforms.aspx> or email to [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com) on or before August 12, 2026.

**Kindly note any forms, declarations and documents that are incomplete and/or unsigned or submitted after August 12, 2026 (5 pm) will not be considered by the Company.**

The Company will arrange to email a soft copy of TDS certificate to you at your registered email ID post completion of activities as per the prescribed timelines. 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://incometaxindiaefiling.gov.in>

If the tax on said Dividend is deducted at a higher rate in absence of receipt of or satisfactory completeness of the afore-mentioned details/documents by the Company, the shareholder may claim an appropriate refund in the return of income filed with their respective Tax authorities. No claim shall lie against the Company for such taxes deducted.

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. Further, shareholders who have not registered their email address are requested to register the same:

- a. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAAR (self-attested scanned copy of Aadhaar Card) by email to RTA; and
- b. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAAR (self-attested scanned copy of Aadhaar Card) to your DP.

Further, please note that, in line with the Securities and Exchange Board of India ("SEBI") directives, the Company is required to update bank details of the Members of the Company to enable usage of the electronic mode of remittance for distributing dividends and other cash benefits to its Members. In this regard, Members holding shares in electronic form are requested to furnish their bank details to their DPs. Members holding shares in physical form are requested to furnish their bank details, along with a photocopy of a blank cancelled cheque pertaining your bank account to the RTA, M/s. KFin Technologies Limited at address mentioned below:



KFin Technologies Ltd.  
Selenium Building, Tower B, Plot 31-32,  
Gachibowli, Financial District, Nanakramguda,  
Serilingampalli, Hyderabad - 500 032

Should you seek any further clarification, please write to us at [einward.ris@kfintech.com](mailto:einward.ris@kfintech.com) or [investorgrievance.im@pg.com](mailto:investorgrievance.im@pg.com).

*Disclaimer: This Communication shall not be treated as an advice from the Company. Shareholders should obtain the tax advice related to their tax matters from a tax professional.*

Signed for and behalf of  
For **Procter & Gamble Health Limited**

**Zeal Rupani**  
Company Secretary

**FORM NO. 41**

[See rule 75(1)]

**Information to be provided under section 159(8)**

<b>Part A: Particulars of the Applicant</b>			
1.	Name:	<i>(refer Note 1)</i>	
2.	Address:	<i>(refer Note 2)</i>	
3.	Communication Address in India (if available):	<i>(refer Note 3)</i>	
4.	Permanent Account Number (PAN) (if available):		
5.	E-mail Id:		
6.	Contact Number:	Country Code	Number
<b>Part B: Residential Information</b>			
7.	Tax Year:		
8.	Status:	<i>(refer Note 4)</i>	
9.	Country of residence (in the case of an individual) or Country/Region of incorporation/ registration (in the case of others):	<i>(refer Note 5)</i>	
10.	Tax Identification Number (TIN) in country/region of residence:	<i>(refer Note 6)</i>	
11.	Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:		
12.	Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:		
13.	Copy of the certificate referred to in section 159(8):	<i>Upload the copy as Annexure</i>	

**Declaration**

I \_\_\_\_\_ (Name of assessee) with \_\_\_\_\_ (PAN/Unique identification number) have obtained a certificate referred to in section 159(8) from the Government of \_\_\_\_\_ (name of country or region outside India) which is provided as per Part B (Sl. No. 13).

**Verification**

I \_\_\_\_\_ hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as \_\_\_\_\_ (designation), holding PAN \_\_\_\_\_ and I am competent to verify and submit this form.

Place:  
Date:Signature:  
Name:  
Designation:

**Notes:**

1. The name shall include the first name, middle name and last name, in the case of an individuals and full name of the entity for other cases.
2. The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
3. The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.
4. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

5. Where the region is a specified territory, the same may be mentioned.
6. Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident.
7. Some of the information in the form would be pre-filled to the extent possible.

FORM NO. 121

[See rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax

PART A

[To be Filled by the person for receipt of certain incomes without deduction of tax]

Details of the declarant				
1.	Name	<i>(refer Note 1)</i>		
2.	Address	<i>(refer Note 2)</i>		
3.	Permanent Account Number			
4.	Status	<i>(refer Note 3)</i>		
5.	Residential status	<i>(refer Note 4)</i>		
5(a).	If resident individual, whether age is 60 years or more at any time during the tax year	<i>Yes/no</i>		
6.	Email id			
7.	Contact number	Country Code	Number	
8.	Tax Year (for which declaration is made)			
Details of income				
9.	Nature of income	<i>(refer Note 5)</i>		
10.	Estimated income for which declaration is made			
11.	Details of Form No. 121 other than this form filed during the tax year, if any	<i>(refer Note 6)</i>		
11(a).	Total number of Form No. 121 filed earlier			
11(b).	Aggregate amount of income for which Form No. 121 were filed			
12.	Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]			
13.	Estimated total income of the tax year including the income mentioned in column 12	<i>(refer Note 7)</i>		
14.	Details of the ITR filed for previous two tax years			
	Sl. No.	Tax Year	Acknowledgment Number	Return Income
	1.			
	2.			

DECLARATION

I..... having Permanent Account Number ..... do hereby declare that

- (i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.
- (ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

- (iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year... will be nil.
- (iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year..... *(not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year)*
- (v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place: .....

Signature of the Declarant

Date: .....

Name:

### PART B

**[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]**

Details of the person responsible for paying income			
1.	Name	<i>(refer Note 1)</i>	
2.	Address	<i>(refer Note 2)</i>	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
Details of the declarant and the declarations received			
8.	Name of the declarant	<i>(refer Note 1)</i>	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	<i>(dd/mm/yyyy)</i>	
12.	Address	<i>(refer Note 2)</i>	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	<i>(as per column 10 of Part A)</i>	
16.	Estimated total income of the tax year of the declarant	<i>(as per column 13 of Part A)</i>	
17.	Aggregate amount of income for which declaration is made during the tax year	<i>(as per column 12 of Part A)</i>	
18.	Date on which declaration is received	<i>(dd/mm/yyyy)</i>	

## DECLARATION

I (name of authorized person)..... having Permanent Account Number ..... hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place: .....

Signature of the authorized person

Date: .....

Name:

### Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6)[Table: Sl. No. 2].
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
  - (a) payment of accumulated balance due to an employee participating in recognized provident fund
  - (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
  - (c) rent from a specified person
  - (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
  - (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
  - (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
  - (g) dividend (including dividend on preference shares) declared by domestic company

Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.
7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.
8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.
9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.
10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head "Income from house property" and rebate allowable under section 156.

11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.
12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 482.
13. Some of the information in the form would be pre-filled to the extent possible.
14. Amounts to be filled in ₹ unless otherwise provided.

Date: \_\_/\_\_/2026

To,  
Procter & Gamble Health Limited  
P&G Plaza, Cardinal Gracias Road,  
Chakala Andheri (E),  
Mumbai 400 099.

**Sub: Declaration u/s 390 of the Income Tax Act, 2025 r. w. Rule 203 of the Income Tax Rules, 2026**

We \_\_\_\_\_ (PAN: \_\_\_\_\_), are currently holding shares of Procter & Gamble Health Limited on behalf of the \_\_\_\_\_. We understand that Procter & Gamble Health Limited has declared a final dividend of INR \_\_\_ per share for FY 2026-27 and shall soon be paying the same to us, as we are a shareholder in books of Procter & Gamble Health Limited.

We hereby declare that said dividend income on the shares **belongs to and is assessable** in hands of below-mentioned shareholders who are actual beneficial owners and entitled to receive such dividend income. Thus we request you to deduct tax on such dividend income in the name of the said shareholders and report the dividend income against the PAN of the respective shareholders.

Details about the shareholders to whom shares and dividend income belongs and credit to be given are as follows:

Name of the person	PAN of person	Address of person	No. of Shares held by such person	Dividend amount in respect of which TDS credit to be transferred [Rs.]	DMAT Account no.	Date of transfer of share	Status of the Shareholder

We undertake and confirm that dividend to be received by us for the above does not belong to us and we do also hereby declare that dividend income on captioned shares shall not be offered or included in its total income and further we shall not claim credit of the TDS applied on the said income in Financial Year 2026-27 or any other financial year, as the case may be. The shares are transferred in the name of beneficial owner in DMAT A/c no. and dates as per mentioned above.

We request that while furnishing the information to the Income-tax Department in your TDS statement/return, the details of dividend income and corresponding TDS on the same should be stated in name of the above mentioned shareholders instead of us.

On the letterhead of Custodian

The above declaration is in terms of Section 390 of the Income-tax Act, 2025 read with Rule 203 of the Income-tax Rules, 2026 and is based on which tax is deducted at source by the Company it would be in due compliance of law by the Company.

We seek your co-operation in this regard. Thanking

you,

Yours faithfully

For \_\_\_\_\_

*Signature of Authorised Person*

Name: \_\_\_\_\_

Designation: