

HAP:SH-7:33:163

17th February, 2026

The Senior General Manager,
(Listing Compliance Manager)
BSE Limited
24th Floor, P.J. Towers,
Dalal Street,
Fort,
Mumbai – 400 001.
Scrip Code : 530017

The Secretary,
Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza,
Bandra Kurla Complex,
Bandra (E),
Mumbai – 400 051.
Symbol : SIL

Dear Sirs,

Sub : Communication to Members regarding Tax Deduction at Source (TDS)/ Withholding Tax for Interim Dividend for FY 2025-26

In furtherance to our letter dated 12th February, 2026, informing the declaration of Interim Dividend for FY 2025-26 by the Board of Directors of the Company, we enclose a copy of the communication on Tax Deduction at Source (TDS)/ Withholding tax for Interim Dividend for FY 2025-26 sent to the members of the Company.

The above information is also available on the website of the Company at www.standardindustries.co

This is for your information and record.

Thanking you,

Yours faithfully,
For and behalf of
STANDARD INDUSTRIES LIMITED,

(MRS. TANAZ B. PANTHAKI)
VICE PRESIDENT (LEGAL)
& COMPANY SECRETARY
FCS No. 2894

Encl:

STANDARD INDUSTRIES LTD.

Regd Office : Flat No.1, Ground Floor, Harsh Apartment,
Plot No. 211, Sector - 28,
Vashi, Navi Mumbai - 400 703
CIN: L17110MH1892PLC000089

Website: www.standardindustries.co Email : standardgrievances@rediffmail.com

February 17, 2026

Ref: Folio / DP Id & Client Id No:

Name of the Shareholder :

No. of Shares :

Dear Sir/Madam,

Sub: Interim Dividend for FY 2025-26- Communication regarding TDS/withholding tax on Dividend

As you may be aware, the Board of Directors of the Company in their meeting held on 12th February, 2026 has declared Interim Dividend of Re. 0.55 per Equity Share of the face value of ₹ 5/- each for the financial year 2025-26

Pursuant to the provisions of the Income-tax Act, 1961 ('**the Act**'), as amended by the Finance Act, 2020, dividends paid or distributed by a company after April 1, 2020, are taxable in the hands of the shareholders.

Accordingly, the Company is required to deduct tax at source ('**TDS**'), at the time of making payment of the said Interim Dividend. The TDS/withholding tax rate would vary depending on the residential status of each shareholder and the documents submitted by shareholder and found to be in order by the Company.

Accordingly, the aforesaid Interim Dividend will be paid after deducting the tax at source in the following manner.

For Resident Shareholders

1. Where, the Permanent Account Number (PAN) is available and valid and is linked with Aadhar (in case of Individual):

- a. Tax shall be deducted at source in accordance with the provisions of the Income-tax Act, 1961 at 10% on the amount of dividend.
- b. No tax shall be deducted in the case of a resident individual shareholder, if:
 - i. the amount of such dividend in aggregate paid or likely to be paid during the financial year does not exceed **INR 10,000**; or
 - ii. the individual shareholder provides duly signed **Form 15G** (applicable to shareholders other than a Company or a Firm) or **Form 15H** (applicable to an individual shareholders above the age of 60 years) provided that all the prescribed eligibility conditions are met. The formats of Form 15G and Form 15H are available on the website of the Company: www.standardindustries.co and website of RTA: <https://ris.kfintech.com/form.15/>

2. As per section 206 AA of the Act, TDS is required to be deducted at the rate of 20% if valid PAN of the member is not provided/available/invalid.

"As per Section 139AA 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. In case of failure to comply with this, the PAN allotted shall be deemed to be invalid/inoperative and he shall be liable to all consequences under the Act and tax shall be deducted at higher rates as prescribed under the Act."

3. No tax shall be deducted on the dividend payable to the following resident non-individuals where they provide details and documents to the Company's Registrar and Share Transfer Agents ('RTA') viz., KFin Technologies Limited:

- i. Insurance Companies: Self-declaration that it has full beneficial interest with respect to the ordinary shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/ LIC/ GIC.

- ii. Mutual Funds: Self-declaration that it is registered with SEBI and is notified under Section 10(23D) of the Act along with self-attested copy of PAN card and certificate of registration with SEBI.
- iii. Alternative Investment Fund (AIF): Self-declaration that its income is exempt under Section 10(23FBA) of the Act, and it is registered with SEBI as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI
- iv. Other Non-Individual shareholders: Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.

For Non-resident Shareholders

4. Tax will be deducted at source in accordance with the provisions of the Act at applicable rates in force. As per the relevant provisions of the Act, tax shall be deducted at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend.
5. As per the provisions of the Act, the non-resident shareholder has an option to be governed by the provisions of the Double Tax Avoidance Treaty (DTAA) between India and the country of tax residence of the shareholder, if such DTAA provisions are more beneficial to them. To avail the DTAA benefits, the non-resident shareholder is required to furnish all the following documents **on or before February 20, 2026** to the RTA viz., KFin Technologies Limited.
 - a. Self-attested copy of Permanent Account Number (PAN), if allotted by the Indian Income Tax Authorities;
 - b. Self-attested Tax Residency Certificate (TRC) issued by the tax authorities of the country of which shareholder is a tax resident, evidencing and certifying shareholder's tax residency status during the Financial Year 2025-26.
 - c. File form 10F electronically on the Income-tax department's website www.incometax.gov.in and furnish a self-attested copy of the e-filed Form 10F, draft format available on the website of the Company : www.standardindustries.co and website of RTA: <https://ris.kfintech.com/form.15/>

- d. **Self-declaration** for the Financial Year 2025-26 in the prescribed format available on website of the Company www.standardindustries.co and website of RTA: <https://ris.kfintech.com/form.15/>
- e. In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate.
- f. In case of a shareholder being tax resident of a country tax treaty which has an Article on Limitation of Benefits, the shareholder must provide documents/information as to how the requirements of Limitation of Benefits are met.
6. The Company is under no obligation to apply the beneficial DTAA tax rate at the time of tax deduction/withholding on dividend amounts. Application of beneficial DTAA tax rate depends upon the completeness and satisfactory review by the Company of the documents submitted by the concerned Non-Resident shareholder.
7. In terms of Rule 37BA of the Income Tax Rules 1962, if the 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 a declaration with the Company and its RTA in the manner prescribed in the **Rules on or before February 20, 2026**. Such declaration should contain the name, address, PAN, of the person to whom such credit is to be granted and the reasons for granting credit to such person. **No request in this regard would be accepted by Company/RTA after the said date.**

The Government has made it mandatory for all taxpayers having a PAN to link it with their Aadhaar.

Updation of PAN, email address and other details

Shareholders holding shares in dematerialized mode, are requested to update their records such as tax residential status, permanent account number (PAN), registered email addresses, mobile numbers and other details with their relevant depositories through their depository participants. Shareholders holding shares in physical mode are requested to furnish details to the Company's Registrar and Share Transfer Agent Kfin Technologies Limited. The Company is obligated to deduct tax at source (TDS) based on the records available with RTA and no request will be entertained for revision of TDS return.

Kindly note that in order to enable the Company to determine and deduct appropriate TDS/withholding tax, the scanned copy of the duly signed documents as mentioned above are required to be emailed to the Company at standardgrievances@rediffmail.com and to its RTA, viz., KFin Technologies Limited at inward.ris@kfintech.com on or before February 20, 2026. No communication on the tax determination/ deduction shall be entertained thereafter.

The original documents may be sent in due course to the Company at its registered office or to its RTA at the following address :

KFin Technologies Ltd.

Unit: Standard Industries Limited
Selenium Building, Tower B, Plot 31-32, Gachibowli,
Financial District, Nanakramguda, Serelingampally,
Hyderabad - 500 032.

For withholding of taxes, the residential status of the shareholders will be considered as per the data available with the Company/RTA/the Depository Participants ('DPS'). In case there is change in their status, then the shareholders are requested to update their current status with the Company/RTA/the DPS **on or before February 20, 2026.**

You may kindly note that in case the tax on the dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

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

Kindly note that no claim shall lie against the Company for such taxes deducted.

The Company shall arrange to email a soft copy of the TDS certificate at the shareholder's registered email ID post payment of the Interim Dividend. Shareholders will also be able to see the credit of TDS in Form 26 AS, which can be downloaded from their e-filing account at <https://incometaxindiaefiling.gov.in>.

In case you require any other information/clarification with regard to the above, kindly write to our RTA at einward.ris@kfintech.com.

Shareholders are requested to send TDS related documents to Company and RTA (M/s. KFin Technologies Limited) only on the designated email id i.e. standardgrievances@rediffmail.com and einward.ris@kfintech.com respectively

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.

Thanking you,

Yours faithfully,
For **Standard Industries Limited**

Sd/-

Tanaz B. Panthaki
Vice President (Legal) &
Company Secretary
FCS NO. 2894