FEDERAL-MOGUL GOETZE (INDIA) LIMITED
CIN: L74899DL1954PLC002452
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28th August 2026

Folio / DP ID & Client ID:

Dear Shareholder,

Subject: Deduction of tax at source on dividend

We are pleased to inform that the Board of Directors at their meeting held on 27th August 2026 has recommended the payment of **interim dividend of Rs. 7.50/- per equity share** i.e., at the rate 75 % on the face value of INR 10/- (Indian Rupees Ten each) and **special interim dividend of Rs. 86.50/- per equity share** i.e., at the rate 865 % on the face value of INR 10/- (Indian Rupees Ten each) for the Tax Year 2026-27.

The above-mentioned dividend(s) will be paid to the members, whose names appears as on the 'Record Date' i.e. Friday, 4th September 2026, already fixed and communicated: -

- **As Beneficial Owners of the shares, as per list to be furnished by the depositories (NSDL/CDSL) in respect of the shares held in demat form on the closing hours of the business on Friday, 4th September 2026;**

- **As members on the Register of members of the company as on Friday, 4th September 2026.**

The Income-tax Act, 1961 has been replaced by the Income Tax Act, 2025 ('the Act'). As per the provisions of the Act, the dividends paid or distributed by the Company, shall be taxable in the hands of the shareholders and the Company, in compliance with the provisions of the Act, shall be required to withhold/ deduct tax at source ('TDS') at the prescribed rates from the amount of dividend to be paid to the shareholders. The TDS rate would vary depending on the residential status, category of the shareholder and the documents submitted by them and accepted by the Company. Accordingly, the net dividend will be paid after deducting TDS as explained herein.

The shareholders are requested to update/verify the PAN, address, category, and residential status as per the Act, if not already done, with the Depositories and with the Company's Registrar and Transfer Agent. The Company will rely on the details available with the Company's Registrar and Transfer Agent (RTA) on the Record date

This communication summarizes applicable TDS provisions of the Act for various shareholder categories, including Resident and Non-Resident shareholders. Shareholders are requested to take note of the following TDS rates and provide additional information to the Company, if applicable.

I. Resident Shareholders

Section	Category	Rate of TDS	Documents required, if any
393(4)(Table: Sl. No. 10)	Insurance Company	Nil	Self-declaration to be provided as per format enclosed as **Annexure 1** that shareholder is an Insurance Company and has full beneficial interest with respect to the shares owned by it along with self-attested copy of PAN card and registration certificate issued by the IRDAI/LIC/GIC.
393(5)(d)	Mutual Fund	Nil	Self-declaration to be provided as per format enclosed as **Annexure 1** that shareholder is a Mutual Fund specified under Section 11, Schedule VII (Table: Sl. No. 20 or 21) of the Act along with self-attested copy of PAN card and registration certificate.
393(5)(c)	Corporation established by or under a Central Act which is exempt from income-tax on its income.	Nil	Self-declaration to be provided as per format enclosed as **Annexure 1** that shareholder is a Corporation established by or under a Central Act along with self-attested copy of PAN card and document evidencing that shareholder is covered under Section 393(5)(c) of the Act.
393(9)	New Pension System Trust	Nil	Self-declaration to be provided as per format enclosed as **Annexure 1** that shareholder is a New Pension System Trust specified under Section 11, Schedule VII (Table: Sl. No. 41) of the Act along with self-attested copy of PAN card and registration certificate.
393 r.w.s. 400	Alternative Investment Fund (AIF) established in India	Nil	Self-declaration to be provided as per format enclosed as **Annexure 1** that shareholder is an Alternative Investment Fund specified under Section 224(10)(a) of the Act and established as Category I or Category II AIF under the SEBI regulations or International Financial Services Centre (IFSC) Regulations along with self-attested copy of PAN card and registration certificate.
395(1)	Resident shareholders obtaining certificate under Section 395(1) of the Act	Rate provided in the Certificate	Copy of Certificate issued under section 395(1) of the Act is to be provided. The certificate should be valid for the tax year 2026-27 and should cover dividend income.

Section	Category	Rate of TDS	Documents required, if any
393(1)(Table: Sl. No. 7)/393(4)(Table: Sl. No. 10)/ 393(6)(a)(Table: Sl. No. 1) / 397 (2)	Other Resident Shareholders	Nil	1. Aggregate amount of dividend payable during the tax year 2026-27 does not exceed Rs.10,000 (applicable in case of individual shareholders). 2. Duly filled and verified Form 121 (Form enclosed as **Annexure 2**) is to be furnished by eligible individual shareholders in duplicate along with self-attested copy of PAN card. Please note that all fields are mandatory to be filled up and Company will reject incomplete forms. 3. Resident individual shareholders can alternatively submit Form 121 (Declaration for receipt of dividend without deduction of Tax) through their depository participants i.e. National Securities Depository Limited (NSDL) or Central Depository Services (India) Limited (CDSL). NSDL and CDSL have been enabled to accept Form 121 electronically. The steps for submitting form 121 in NSDL and CDSL is enclosed as **Annexure 3**. Accordingly, shareholders holding shares in dematerialized form may submit Form 121 directly through their respective depository participant. 4. Self-declaration to be provided as per format enclosed as **Annexure 1** that the dividend income is not subject to TDS and are governed by exemption provided under the Act along with self-attested copy of PAN card and documentary evidence supporting the exemption.
		10%	Shareholder having valid PAN
		20%	Shareholder not having PAN / invalid PAN / not having linked with their Aadhaar wherever applicable. As per section 262(6) of the Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar is required to link the PAN with Aadhaar, failing which the PAN is deemed to be inoperative and tax shall be deducted at the higher rates as prescribed under the Act.

II. Non-Resident Shareholders

Tax will be deducted on the amount of dividend payable to non-resident shareholders at the rate given below.

Section	Category	Rate of TDS	Documents required, if any
393(2) read with Section 210	Category III AIF	10% plus applicable surcharge and cess	This rate is applicable for income received from securities (other than those covered under section 208 of the Act) by Category III AIF located in any International Financial Services Centre (IFSC) 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 of Schedule VI of the Act). Self-attested copy of PAN Card and registration certificate is to be provided.
395(1)	Non-Resident shareholders obtaining certificate under section 395(1) of the Act	Rate provided in the Certificate	Copy of Certificate issued under section 395(1) of the Act is to be provided. The certificate should be valid for the tax year 2026-27 and should cover dividend income.
393(2) (Table: Sl. No. 17) r.w.s. 207 and 393(2) (Table: Sl. No. 15) r.w.s. 210	Non-resident shareholders / FII / FPI	20% plus applicable surcharge and cess	Self-attested copy of PAN card, if any, allotted by the Income Tax Department, India. In case of non-availability of PAN, information is to be furnished as per format enclosed as **Annexure 4**. In case of Foreign Institutional Investors and Foreign Portfolio Investors, self-attested copy of the registration certificate issued by the Securities and Exchange Board of India is to be provided. See Note given below.

Rates of surcharge for non-resident individuals, HUF, AOP, BOI, FIIs and FPIs

Dividend Amount	Rate of Surcharge*
Above Rs.50 Lacs but not exceeding Rs.1 Crore	10%
Above Rs. 1 Crore	15%

Note: No surcharge for dividend amount less than Rs. 50 Lacs

Rates of surcharge for non-resident companies:

Dividend Amount	Rate of Surcharge*

Above Rs.1 Crore but not exceeding Rs.10 Crore	2%
Above Rs. 10 Crore	5%

Note: No surcharge for dividend amount less than Rs. 1 Crore

*Cess of 4% will be applicable in addition to above tax and surcharge.

Note:

As per Section 159 of the Act, a non-resident shareholder has an option to be governed by the Articles of the Double Taxation Avoidance Agreement ('DTAA') entered between India and the country of tax residence of the shareholder, if such DTAA provisions are more beneficial to such shareholder. To avail the DTAA benefits, the non-resident shareholder will have to provide the following documents:

1. Self-attested copy of Tax Residency Certificate ('TRC') issued by the tax authority of the country of which shareholder is a tax resident, valid for Tax Year 2026-27 or calendar year 2026 along with Form 41 e-filed on the Indian income-tax e-filing portal https://www.incometax.gov.in./
2. Self-declaration certifying the following points (format enclosed as **Annexure 5**):-
    1. Shareholder is and will continue to remain a tax resident of the country of its residence during TY 2026-27 (i.e. 01.04.2026 to 31.03.2027) or calendar year 2026;
    2. Shareholder is the beneficial owner of the shares and is entitled to dividend receivable from the Company;
    3. Shareholder is eligible to claim benefit as per DTAA for the purposes of withholding tax on dividend declared by the Company;
    4. Shareholder has no permanent establishment/fixed base/place of effective management in India;
       Or
       Dividend income is not attributable/effectively connected to any Permanent Establishment (PE) or fixed base in India.

Application of beneficial DTAA rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the Non-Resident shareholder and meeting the requirements of the Act, read with applicable DTAA. In absence of the same, the Company will not be able to apply the beneficial DTAA rates at the time of deducting tax on dividend.

Note : As per the Act and rules thereto, for generating certificate for foreign remittances to non-resident shareholder (i.e., Form 145 and/or 146), mentioning Tax Identification No. ('TIN') or equivalent unique identification number is mandatory irrespective whether DTAA benefit claimed or not. Thus request every non-resident shareholder to provide TIN or equivalent unique identification number.

III. Other Points

1. In terms of Rule 203 of the Income-tax Rules, 2026 if dividend income on which tax will be deducted is assessable in the hands of a person other than the deductee, then deductee should furnish a declaration with the Company as per format enclosed as **Annexure 6**. The Company will deduct TDS in the name of other person at the rate applicable as mentioned above.

2. **Updation of bank account details:** Shareholders are requested to ensure that their bank account details in their respective demat accounts are updated, to enable the Company to make timely credit of dividend in their bank accounts.

3. Shareholders holding shares in multiple accounts with different status / category under single PAN, may note that, TDS will be deducted at applicable higher rate on the entire shareholding.

4. The aforesaid documents such as certificates, declarations, Form 121, etc., can be uploaded on https://einward.alankit.com/ on or before Wednesday, September 09, 2026 so as to enable the Company to determine applicable amount of TDS / withholding tax.

Your co-operation in this regard is solicited.

ATTENTION TO ALL THE SHAREHOLDERS

As per SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024, it shall be mandatory for all holders of physical securities in listed companies to furnish PAN, Choice of Nomination, Contact details (Postal Address with PIN and Mobile Number), Bank A/c details and Specimen signature for their corresponding folio numbers.

The shareholders holding physical share certificates and whose folio(s) have not updated their PAN, contact details, Bank Account details and specimen signatures with the Company, shall be eligible for any dividend payment in respect of such folios, only through electronic mode with effect from April 01, 2024. The dividend shall be paid by the company only upon complying with the requirements of the aforesaid SEBI Master Circular. The holders of the physical shares certificates, are hereby requested to contact our RTA at rta@alankit.com or at maheshcp@alankit.com or at company's email id at investorgrievance@tenneco.com

Thanking You,

Yours faithfully,
For Federal-Mogul Goetze (India) Limited

Sd/-
Amit Mittal
Managing Director and Chief Financial Officer