



**Procter & Gamble Hygiene**  
CIN: L24239MH1964PLC012971  
Registered Office:  
P&G Plaza  
Cardinal Gracias Road, Chakala  
Andheri (E), Mumbai - 400099  
Tel: (91-22) 2826 6000  
Fax: (91-22) 2826 7337  
Website: in.pg.com

Date: September 6, 2023

Dear Shareholder,

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

We are pleased to inform you that the Board of Directors of the Company at its Meeting held on August 28, 2023, have declared a final dividend of Rs. 105 per equity share of face value of Rs. 10 each for Company’s Financial Year 2022-23. The said final dividend, if declared at the ensuing 59th Annual General Meeting, 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 at the close of business hours on Friday, November 17, 2023 (Record date).

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 Link Intime India Private Limited. This will enable us to determine the appropriate TDS rate (if any).

**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”).

<b>Particulars of resident shareholders</b>	<b>Applicable rate</b>	<b>Documents required, if any</b>
Total dividend to be paid to Individual shareholder during F.Y. April 1, 2023 to March 31, 2024 does not exceed INR 5000	Nil	-
Valid Form 15G or Form 15H (as applicable) are furnished	Nil	No TDS shall be deducted if the Individual shareholder provides duly signed Form 15G or Form 15H (as applicable), provided that form is accurately filled, and it meets the prescribed eligibility conditions.



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		A fillable PDF Format of Form 15G / 15H is attached.
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. M/s. Link Intime India Private Limited (in case of shares held in physical mode).
PAN is not available/ invalid PAN	20%	-
Life Insurance Corporation ("LIC"), General Insurance Company ("GIC"), Other Insurer for whom Section 194 of the Act is not applicable	Nil	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.  Self-attested copy of valid IRDAI registration certificate needs to be submitted.
Persons Covered under Section 196 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 196 needs to be submitted.
Submitting Order u/s 197*** (i.e. lower or NIL withholding tax certificate)	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from tax authority
Category I and II Alternative Investment Fund	Nil	No TDS is required to be deducted as per Section 197A(1F) 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)	In order to avail the benefit of Double Taxation Avoidance Agreement (DTAA) by Non-resident



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	surcharge and cess) <b>OR</b> DTAA Rate* <b>(whichever is lower)</b>	Shareholders, the following documents are required to be submitted to the Company  1. Self-attested copy of Indian Permanent Account Number (PAN) card. In case of persons not having PAN, substitute of PAN **. 2. Self-attested copy of Tax Residency Certificate issued by the tax revenue department of your home country 3. Copy of Form 10F as per the Rules prescribed in The Income Tax Rules, 1962 <b>filed electronically on the Indian Income Tax Portal ****</b> 4. Self-declaration from Non-resident, primarily covering the following (draft declaration is attached): - Non-resident is and will continue to remain a tax resident of the country of its residence during the Financial Year 2023-24. - Non-resident is eligible to claim the benefit of respective DTAA - Non-resident receiving the dividend income is the beneficial owner of such income - Dividend income is not attributable/effectively connected to any Permanent Establishment (PE) or Fixed Base in India.
Submitting Order u/s 197*** (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 10F on the Indian Income Tax Portal is mandated by Notification No. 03/2022, dated 16-07-2022. Shareholders shall need to login into the Income Tax Portal and file the Form 10F online and share the final copy with us.*



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#### **TDS rate in case of taxpayers in Specified Cases:**

The Finance Act, 1961 has inserted the provisions of Section 206AB of the Income Tax Act, 1961 with effect from July 1, 2021, pursuant to which the company would be liable to deduct tax at higher of the below rates on the dividend paid to 'specified persons':

- i) At twice the rate specified in the relevant provision of the Act; or
- ii) At twice the rate or rates in force; or
- iii) At the rate of 5%

'Specified Person' as defined under section 206AB means a person:

- a. Who has not filed income tax return for the previous year immediately prior to the previous year in which tax is required to be deducted, for which time limit for filing of return of income under section 139(1) has expired; and
- b. The aggregate of TDS or TCS in whose case is Rs. 50,000/- or more in the said previous year.

Non-resident shareholders who do not have a permanent establishment in India are excluded from the scope of a 'Specified Person'.

In cases where Sections 206AA and 206AB are applicable i.e. the shareholder has not submitted PAN as well as not filed the return, tax will be deducted at higher of the rates prescribed in these sections.

The Income Tax Department has issued a compliance check utility to check whether a person is covered under the 'specified person' as defined under Section 206AB of the Act. Accordingly, for determining TDS rate on Dividend, the Company will be using said utility to determine the applicability of Section 206AB of the Act.

*Kindly note that if any Non-Resident is a 'specified person' under the above-mentioned provisions (i.e. they have not filed tax returns for past year within due dates and their aggregate of TDS or TCS exceeds INR 50,000), a No PE Declaration should be submitted to the Company by **November 3, 2023**. In the event such declaration is not submitted, the Company shall apply withholding tax at a higher rate as per provisions of section 206AB.*

#### **Declaration under Rule 37BA**

In terms of Rule 37BA of the Income Tax Rules, 1962, 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. The draft format of the declaration is attached.



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***Kindly note that above mentioned declaration for giving credit of taxes deducted to the beneficial owner should be made on or before November 3, 2023. Requests received after November 3, 2023 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 2022-23 for the purpose of claiming exemption from tax deduction (duly completed and signed) on RTA's website at <https://web.linkintime.co.in/formsreg/submission-of-form-15g-15h.html> on or before November 3, 2023. Kindly note any forms, declarations and documents that is incomplete and/or unsigned or submitted after November 3, 2023 (5 pm) will not be considered by the Company.

Once user clicks on the above link, this page shall prompt the shareholder to select / share the following information to register their request:

1. Select the company (Dropdown- Procter & Gamble Hygiene and Health Care Limited)
2. Folio / DP-Client ID
3. PAN
4. Financial year (Dropdown)
5. Form selection
6. Document attachment – 1 (PAN)
7. Document attachment – 2 (Forms)
8. Document attachment – 3 (Any other supporting document)

Further, please note that all forms/declarations submitted are valid for one Financial Year i.e.FY 2023-24.

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 26AS, 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



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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), AADHAR (self-attested scanned copy of Aadhar 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), AADHAR (self-attested scanned copy of Aadhar 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 Link Intime India Private Limited.

Should you seek any further clarification, please write to us at [procterdivtax@linkintime.co.in](mailto:procterdivtax@linkintime.co.in) or [investorpghh.im@pg.com](mailto:investorpghh.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 Hygiene and Health Care Limited**

**Ghanashyam Hegde**  
Executive Director and Company Secretary

**""FORM NO. 15G**

**[See section 197A(1), 197A(1A) and rule 29C]**

**Declaration under section 197A (1) and section 197A(1A) to be made by an individual or a person (not being a company or firm) claiming certain incomes without deduction of tax.**

**PART I**

1. Name of Assessee (Declarant)			2. PAN of the Assessee <sup>1</sup>	
3. Status <sup>2</sup>		4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)		5. Residential Status <sup>4</sup>
6. Flat/Door/Block No.	7. Name of Premises	8. Road/Street/Lane		9. Area/Locality
10. Town/City/District	11. State	12. PIN		13. Email
14. Telephone No. (with STD Code) and Mobile No.		15 (a) Whether assessed to tax under the Income-tax Act, 1961 <sup>5</sup> : <div style="display: flex; justify-content: space-between;"> <span>Yes <input type="checkbox"/></span> <span>No <input type="checkbox"/></span> </div>		
		(b) If yes, latest assessment year for which assessed		
16. Estimated income for which this declaration is made			17. Estimated total income of the P.Y. in which income mentioned in column 16 to be included <sup>6</sup>	
18. Details of Form No. 15G other than this form filed during the previous year, if any <sup>7</sup>				
Total No. of Form No. 15G filed		Aggregate amount of income for which Form No.15G filed		
19. Details of income for which the declaration is filed				
Sl. No.	Identification number of relevant investment/account, etc. <sup>8</sup>	Nature of income	Section under which tax is deductible	Amount of income
1				
2				
3				
4				
5				
6				
7				

.....  
Signature of the Declarant<sup>9</sup>

**Declaration/Verification<sup>10</sup>**

\*I/We ..... do hereby declare that to the best of \*my/our knowledge and belief what is stated above is correct, complete and is truly stated. \*I/We declare that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. \*I/We further declare that the tax \*on my/our estimated total income including \*income/incomes referred to in column 16 \*and aggregate amount of \*income/incomes referred to in column 18 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on ..... relevant to the assessment year ..... will be nil. \*I/We also declare that \*my/our \*income/incomes referred to in column 16 \*and the aggregate amount of \*income/incomes referred to in column 18 for the previous year ending on ..... relevant to the assessment year ..... will not exceed the maximum amount which is not chargeable to income-tax.

Place .....

.....  
Signature of the Declarant<sup>9</sup>

Date .....

**PART II****[To be filled by the person responsible for paying the income referred to in column 16 of Part I]**

1. Name of the person responsible for paying		2. Unique Identification No. <sup>11</sup>	
3. PAN of the person responsible for paying	4. Complete Address	5. TAN of the person responsible for paying	
6. Email	7. Telephone No. (with STD Code) and Mobile No.	8. Amount of income paid <sup>12</sup>	
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited	

Place .....

Signature of the person responsible for paying  
the income referred to in column 16 of Part I

Date .....

\*Delete whichever is not applicable.

<sup>1</sup> As per provisions of section 206AA(2), the declaration under section 197A(1) or 197A(1A) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).<sup>2</sup> Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).<sup>3</sup> The financial year to which the income pertains.<sup>4</sup> Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.<sup>5</sup> Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.<sup>6</sup> Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.<sup>7</sup> In case any declaration(s) in Form No. 15G is filed before filing this declaration during the previous year, mention the total number of such Form No. 15G filed along with the aggregate amount of income for which said declaration(s) have been filed.<sup>8</sup> Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.<sup>9</sup> Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.<sup>10</sup> Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-  
(i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;  
(ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.<sup>11</sup> The person responsible for paying the income referred to in column 16 of Part I shall allot a unique identification number to all the Form No. 15G received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15H during the same quarter, please allot separate series of serial number for Form No.15G and Form No.15H.<sup>12</sup> The person responsible for paying the income referred to in column 16 of Part I shall not accept the declaration where the amount of income of the nature referred to in sub-section (1) or sub-section (1A) of section 197A or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 16 and 18.;



**FORM NO. 15H**  
**[See section 197A(1C) and rule 29C]**

**Declaration under section 197A(1C) to be made by an individual who is of the age of sixty years or more claiming certain incomes without deduction of tax.**

**PART I**

1. Name of Assessee (Declarant)		2. PAN of the Assessee <sup>1</sup>	3. Date of Birth <sup>2</sup> (DD/MM/YYYY)
4. Previous year(P.Y.) <sup>3</sup> (for which declaration is being made)		5. Flat/Door/Block No.	6. Name of Premises
7. Road/Street/Lane	8. Area/Locality	9. Town/City/District	10. State
11. PIN	12. Email	13. Telephone No. (with STD Code) and Mobile No.	
14 (a) Whether assessed to tax <sup>4</sup> : (b) If yes, latest assessment year for which assessed		Yes <input type="checkbox"/>	No <input type="checkbox"/>
15. Estimated income for which this declaration is made		16. Estimated total income of the P.Y. in which income mentioned in column 15 to be included <sup>5</sup>	

17. Details of Form No.15H other than this form filed for the previous year, if any<sup>6</sup>

Total No. of Form No.15H filed	Aggregate amount of income for which Form No.15H filed
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18. Details of income for which the declaration is filed

Sl. No.	Identification number of relevant investment/account, etc. <sup>7</sup>	Nature of income	Section under which tax is deductible	Amount of income
1				
2				
3				
4				
5				
6				
7				
8				

.....  
Signature of the Declarant

**Declaration/Verification<sup>8</sup>**

I ..... do hereby declare that I am resident in India within the meaning of section 6 of the Income Tax Act, 1961. I also hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated and that the incomes referred to in this form are not includible in the total income of any other person under sections 60 to 64 of the Income-tax Act, 1961. I further declare that the tax on my estimated total income including \*income/incomes referred to in column 15 \*and aggregate amount of \*income/incomes referred to in column 17 computed in accordance with the provisions of the Income-tax Act, 1961, for the previous year ending on ..... relevant to the assessment year ..... will be nil.

Place : .....

.....  
Signature of the Declarant

Date : .....

**PART II**

**[To be filled by the person responsible for paying the income referred to in column 15 of Part I]**

1. Name of the person responsible for paying		2. Unique Identification No. <sup>9</sup>	
3. PAN of the person responsible for paying	4. Complete Address	5. TAN of the person responsible for paying	
6. Email	7. Telephone No. (with STD Code) and Mobile No.		8. Amount of income paid <sup>10</sup>
9. Date on which Declaration is received (DD/MM/YYYY)		10. Date on which the income has been paid/credited	

Place : .....

.....  
Signature of the person responsible for paying  
the income referred to in column 15 of Part I

Date : .....

\*Delete whichever is not applicable.

<sup>1</sup> As per provisions of section 206AA(2), the declaration under section 197A(1C) shall be invalid if the declarant fails to furnish his valid Permanent Account Number (PAN).

<sup>2</sup> Declaration can be furnished by a resident individual who is of the age of 60 years or more at any time during the previous year.

<sup>3</sup> The financial year to which the income pertains.

<sup>4</sup> Please mention "Yes" if assessed to tax under the provisions of Income-tax Act, 1961 for any of the assessment year out of six assessment years preceding the year in which the declaration is filed.

<sup>5</sup> Please mention the amount of estimated total income of the previous year for which the declaration is filed including the amount of income for which this declaration is made.

<sup>6</sup> In case any declaration(s) in Form No. 15H is filed before filing this declaration during the previous year, mention the total number of such Form No. 15H filed along with the aggregate amount of income for which said declaration(s) have been filed.

<sup>7</sup> Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

<sup>8</sup> Before signing the declaration/verification, the declarant should satisfy himself that the information furnished in this form is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 277 of the Income-tax Act, 1961 and on conviction be punishable-

(i) in a case where tax sought to be evaded exceeds twenty-five lakh rupees, with rigorous imprisonment which shall not be less than six months but which may extend to seven years and with fine;

(ii) in any other case, with rigorous imprisonment which shall not be less than three months but which may extend to two years and with fine.

<sup>9</sup> The person responsible for paying the income referred to in column 15 of Part I shall allot a unique identification number to all the Form No. 15H received by him during a quarter of the financial year and report this reference number along with the particulars prescribed in rule 31A(4)(vii) of the Income-tax Rules, 1962 in the TDS statement furnished for the same quarter. In case the person has also received Form No.15G during the same quarter, please allot separate series of serial number for Form No.15H and Form No.15G.

<sup>10</sup> The person responsible for paying the income referred to in column 15 of Part I shall not accept the declaration where the amount of income of the nature referred to in section 197A(1C) or the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the previous year in which such income is to be included exceeds the maximum amount which is not chargeable to tax after allowing for deduction(s) under Chapter VI-A, if any, or set off of loss, if any, under the head "income from house property" for which the declarant is eligible. For deciding the eligibility, he is required to verify income or the aggregate amount of incomes, as the case may be, reported by the declarant in columns 15 and 17."

Date: \_\_/\_\_/2023

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

**Sub: Declaration under Rule 37BA**

We \_\_\_\_\_, are currently holding shares of Procter & Gamble Hygiene and Health Care Limited on behalf of the \_\_\_\_\_. We understand that Procter & Gamble Hygiene and Health Care Limited has declared a final dividend of INR 105 per share for FY 2022-23 and shall soon be paying the same to us, as we are a shareholder in books of Procter & Gamble Hygiene and 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:

Sr. No.	Name (Shareholder)	Address	PAN	No. of Shares held by us	Expected Dividend amount

We undertake and confirm that dividend to be received by us for the above does not belong to us and we shall not claim credit of the TDS applied on the said income.

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 199 of the Income-tax Act, 1961 read with Rule 37BA(2) of the Income-tax Rules, 1962 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: \_\_\_\_\_

## No PE/No Beneficial Ownership Declaration

<Non-Residents letter head, if available>

Date:

**Procter & Gamble Hygiene and Health**

P&G Plaza, Cardinal Gracias Road,  
Chakala, Andheri (E), Mumbai - 400099

**Folio No:**

This is to certify **that**

1. I/We, << Name of the shareholder >> confirm that I/We am/are a tax resident of <<Insert country>> and eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.
2. My/Our Tax Identification Number issued by <Name of the authority> is <mention number>
3. I/We, <<Name of the shareholder >> am the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.
4. I/We further declare that I/we have the right to use and enjoy the dividend received/ receivable from the above shares and such right is not constrained by any contractual and/ or legal obligation to pass on such dividend to another person. I/We therefore eligible to invoke the beneficial provision of the tax treaty in respect to dividend income arising from above shareholding.
5. I/We either do not have a Permanent Establishment (P.E.) in India or Dividend income earned by me is not attributable/effectively connected to the my P.E. in India as defined under the Income Tax Act, 1961 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the financial year 2023-24.
6. I/We further confirm that I/We do not have any business connection in India as per provisions of Income Tax Act 1961. In the event of I/We having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., I/We acknowledge my/our obligation to inform you forthwith with necessary details.

I/We also undertake to provide all additional documents/ information, as may be prescribed/required by the Indian Revenue authorities (IRA), in order to substantiate any of the above aspects.

I/We hereby confirm that the declaration made above are true and bonafide. I/We further agree to indemnify, defend, and hold good Procter & Gamble Hygiene and Health Care Limited for any tax consequences (including but not limited to interest and penalty) that may arise on Procter & Gamble Hygiene and Health Care Limited.

2. I have obtained a certificate referred to in sub-section (4) of section 90 from the Government of \_\_\_\_\_.

Signature: \_\_\_\_\_

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

Address: \_\_\_\_\_  
Permanent Account Number: \_\_\_\_\_

### Verification

I \_\_\_\_\_ do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today the \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_

Signature of the person providing the information

Place: \_\_\_\_\_

Notes:

1. \*Delete whichever is not applicable.
2. #Write N.A. if the relevant information forms part of the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A.

**FORM NO. 10F**

[See sub-rule (1) of rule 21AB]

**Information to be provided under sub-section (5) of section 90 or sub-section (5) of section 90A of the Income-tax Act, 1961**

1. I <<name of Authorised Signatory>>\*son/daughter of Mr. [REDACTED] in the capacity of [REDACTED] (designation) do provide the following information, relevant to the previous year 20\_\_ - \_\_ \*in my case/in the case of the '<<name of Company>>.' for the purposes of sub-section (5) of \* section 90/~~section 90A~~:

<b>Sl. No.</b>	<b>Nature of Information</b>	<b>Details#</b>
(i)	Status (individual; company, firm etc.) of the assessee	:
(ii)	Permanent Account Number (PAN) of the assessee if allotted	:
(iii)	Nationality (in the case of an individual) or Country or specified territory of incorporation or registration (in the case of others)	:
(iv)	Assessee's tax identification number in the country or specified territory of residence and if there is no such number, then, a unique number on the basis of which the person is identified by the Government of the country or the specified territory of which the assessee claims to be a resident	:
(v)	Period for which the residential status as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A is applicable	:
(vi)	Address of the assessee in the country or territory outside India during the period for which the certificate, mentioned in (v) above, is applicable	: