Procter & Gamble Hygiene and Health Care Limited
CIN: L24239MH1964PLC012971
Registered Office:
P&G Plaza
Cardinal Gracias Road, Chakala
Andheri (E), Mumbai - 400099
Tel: (91-22) 6958 6000
Fax: (91-22) 6958 7337
Website: in.pg.com

June 6,2025

To,
The Corporate Relations Department
The BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
Ref:- Scrip ID: - 500459

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:- PGHH

Dear Sir / Madam,

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 May 27, 2025, have recommended a final dividend of Rs. 65 per equity share of face value of Rs. 10 each for Company's Financial Year 2024-25, which will be paid to shareholders, subject to the approval of the shareholders at their Annual General meeting to be held on August 26, 2025. The said final dividend, if approved by the members, 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 August 19,2025. (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, M/s. MUFG Intime India Private Limited (Formerly known as M/s. 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").

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Particulars of resident shareholders	**Applicable rate**	**Documents required, if any**
Total dividend to be paid to Individual shareholder during F.Y. April 1, 2025 to March 31, 2026 does not exceed INR 10000	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. Fillable PDF Formats of Form 15G / 15H are enclosed herewith.
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. MUFG 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.

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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) **OR** DTAA Rate* ***(whichever is lower)***	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 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 **filed electronically on the Indian Income Tax Portal** **** 4. Self-declaration from Non-resident, primarily covering the following (draft declaration is enclosed herewith): · Non-resident is and will continue to remain a tax resident of the country of its residence during the Financial Year 2025-26. · 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.*

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**** 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.*

TDS rate in case of taxpayers in Specified Cases:

As per section 139AA 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 he shall be liable to all consequences under the Act and tax shall be deducted at higher rates as prescribed under the Act.

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

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 herewith.

Kindly note that above mentioned declaration for giving credit of taxes deducted to the beneficial owner should be made on or before Friday, August 15, 2025. Requests received after August 15, 2025, 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 its Financial Year 2025-26, for the purpose of claiming exemption from tax deduction (duly completed and signed) on RTA's website at https://web.in.mpms.mufg.com/formsreg/submission-of-form-15g-15h.html or via email to procterdivtax@in.mpms.mufg.com on or before Friday, August 15, 2025.

Kindly note any forms, declarations and documents that are incomplete and/or unsigned or submitted after Friday, August 15, 2025 (5 pm I.S.T.) will not be considered by the Company.

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On the RTA's website, 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 2025-26.

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 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 accordance with circulars, issued by SEBI, the security holders holding securities in physical form whose folio(s) do not have PAN, Contact Details, Bank Account Details

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and Specimen Signature updated, shall not be eligible to avail any service request, unless such PAN/ KYC details are updated. **Such security holders shall be eligible for any payment including dividend, interest or redemption payment in respect of such folios, only through electronic mode.**

Members holding shares in physical form are thus, requested to get details updated at the earliest by submitting requisite forms available on the website the Company to the RTA, M/s. MUFG Intime India Private Limited at address mentioned below:

M/s. MUFG Intime India Private Limited
C-101, 247 Park, L.B.S. Marg, Vikhroli (West),
Mumbai – 400 083

Should you seek any further clarification, please write to us at rnt.helpdesk@in.mpms.mufg.com or 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.

For **Procter & Gamble Hygiene and Health Care Limited**

GHANASHYAM HEGDE
Digitally signed by GHANASHYAM HEGDE
Date: 2025.06.06 19:43:59 +05'30'

Ghanashyam Hegde
Director & Company Secretary
DIN 08054712

On the letterhead of Custodian

Date: __/ /2025

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 65 per share for its FY 2024-25 and shall soon be paying the same to us, as we are a shareholder in books of Procter & Gamble Hygiene and Health Care 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: _____

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. _____ in the capacity of _____ (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~~:

Sl. No.	***Nature of Information***		***Details#***
(i)	Status (individual; company, firm etc.) of the assesse	:	
(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	:	

""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[1]
3. Status[2]	4. Previous year(P.Y.)[3] (for which declaration is being made)		5. Residential Status[4]
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[5]:	Yes ☐	No ☐
	(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[6]	

18. Details of Form No. 15G other than this form filed during the previous year, if any[7]

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.[8]	Nature of income	Section under which tax is deductible	Amount of income
1				
2				
3				
4				
5				
6				
7				

.....

Signature of the Declarant[9]

Declaration/Verification[10]

*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 31st March, 2026 relevant to the assessment year 2026-2027 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[9]

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 PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED		2. Unique Identification No.[11]
3. PAN of the person responsible for paying AAACP6332M	4. Complete Address P&G Plaza, Cardinal Gracias Road, Chakala, Andheri (E), Mumbai - 400099	5. TAN of the person responsible for paying
6. Email	7. Telephone No. (with STD Code) and Mobile No. 022 6958 6000	8. Amount of income paid[12]
9. Date on which Declaration is received (DD/MM/YYYY)	10. Date on which the income has been paid/credited	

Place .....

Date .....

.....

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

*Delete whichever is not applicable.

[1] 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).

[2] 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).

[3] The financial year to which the income pertains.

[4] Please mention the residential status as per the provisions of section 6 of the Income-tax Act, 1961.

[5] 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.

[6] 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.

[7] 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.

[8] Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

[9] Indicate the capacity in which the declaration is furnished on behalf of a HUF, AOP, etc.

[10] 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.

[11] 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.

[12] 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 Assessee1	3. Date of Birth[2] (DD/MM/YYYY)
4. Previous year(P.Y.)[3] (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[4]: Yes ☐ No ☐ (b) If yes, latest assessment year for which assessed			
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[5]	

17. Details of Form No.15H other than this form filed for the previous year, if any[6]

Total No. of Form No.15H filed	Aggregate amount of income for which Form No.15H filed

18. Details of income for which the declaration is filed

Sl. No.	Identification number of relevant investment/account, etc.7	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[8]

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 31st March, 2026 relevant to the assessment year 2026-2027 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]

<table>
<tr><td colspan="2">1. Name of the person responsible for paying
PROCTER & GAMBLE HYGIENE AND HEALTH CARE LIMITED</td><td colspan="2">2. Unique Identification No.[9]</td></tr>
<tr><td>3. PAN of the person responsible for paying
AAACP6332M</td><td>4. Complete Address
P&G Plaza, Cardinal Gracias Road,
Chakala, Andheri (E),
Mumbai - 400099</td><td colspan="2">5. TAN of the person responsible for paying</td></tr>
<tr><td>6. Email</td><td colspan="2">7. Telephone No. (with STD Code) and Mobile No.
022 6958 6000</td><td>8. Amount of income paid[10]</td></tr>
<tr><td colspan="2">9. Date on which Declaration is received (DD/MM/YYYY)</td><td colspan="2">10. Date on which the income has been paid/credited</td></tr>
</table>

Place : .....

Date : .....

.....

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

*Delete whichever is not applicable.

[1] 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).

[2] 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.

[3] The financial year to which the income pertains.

[4] 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.

[5] 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.

[6] 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.

[7] Mention the distinctive number of shares, account number of term deposit, recurring deposit, National Savings Schemes, life insurance policy number, employee code, etc.

[8] 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.

[9] 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.

[10] 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.".

No PE/No Beneficial Ownership Declaration

<Non-Residents letter head, if available>

Date:

Procter & Gamble Hygiene and
Health Care Limited

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 2025-26.

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.