



July 11, 2024

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No.C/1, G-Block
Bandra-Kurla Complex
Bandra (E)
MUMBAI – 400051, India

BSE Limited
1st Floor, New Trading Ring
Rotunda Building
P.J. Towers, Dalal Street
Fort
MUMBAI – 400001, India

Scrip Code : MSUMI

Scrip Code : 543498

Subject: Communication to the Shareholders of the Company for the Deduction of Tax at Source (TDS) on Dividend payment during the Financial Year 2024-25 and Updation of their PAN, Email Address and Bank Account details

Dear Sir/Madam,

Pursuant to the amendments introduced by the Finance Act, 2020, effective from April 1, 2020, the dividend income is taxable in the hands of the Shareholders. The Company is required to withhold tax at source from dividends paid to its Shareholders at the prescribed rates (plus applicable surcharge and cess), as may be notified from time to time.

In this regard, please find enclosed herewith an e-mail communication which has been sent to all the shareholders of the Company on July 11, 2024 whose e-mail IDs are registered with the Company/RTA/Depository Participants explaining the process on withholding tax from dividends paid to the shareholders at prescribed rates, as may be applicable, along with the necessary annexures

This communication is also being made available on the website of the Company at www.mswil.motherson.com.

The above is for your information and records.

Thanking You,

Yours truly


For Motherson Sumi Wiring India Limited

Pooja Mehra

Company Secretary

Regd. Office:

Motherson Sumi Wiring India Limited
Unit – 705, C Wing, ONE BKC, G Block Bandra Kurla Complex,
Bandra East Mumbai – 400051, Maharashtra (India)
Tel: 022-61354800, Fax: 022- 61354801
CIN No.: L29306MH2020PLC341326
E-mail: investorrelations@mswil.motherson.com
Website:www.mswil.motherson.com

Proud to be part of samvardhana 



Motherson Sumi Wiring India Limited

Regd. Office: Unit 705, C Wing, ONE BKC, G Block, Bandra Kurla Complex, Bandra East, Mumbai - 400051, Maharashtra
CIN: L29306MH2020PLC341326

Phone: +91 022 61354800; Fax: +91 022 61354801

Corporate Office: 5th Floor, Plot No. 1, Sector-127, Noida- Greater Noida Expressway, Noida-201301 (Uttar Pradesh)

Phone: +91 120 6679500; Fax: +91 120 2521866;

E-mail: investorrelations@mswil.motherson.com;

Date: July 11, 2024

Ref: Folio Number / DP ID & Client ID Number :

Name of Shareholder :

Subject: Communication on deduction of tax on dividend

Dear Shareholder,

The Board of Directors of Motherson Sumi Wiring India Limited ('the Company'), at its Meeting held on May 16, 2024, inter-alia, recommended a Final Dividend of Re. 0.80 (Eighty Paise only) per equity share (face value of Re. 1/- each) for the Financial Year ('FY') ended March 31, 2024 subject to the approval of the shareholders. The dividend recommended by the Board of Directors will be paid / dispatched after the conclusion of the 4th Annual General Meeting ('AGM') in compliance with the Companies Act, 2013.

In accordance with the provisions of the Income Tax Act, 1961 ('the IT Act') dividend declared and paid by the Company is taxable in hands of shareholders. The Company shall, therefore, be required to deduct Tax at Source ('TDS') at the applicable rates on dividend payable to its shareholders prescribed under the Act, read with Double Taxation Avoidance Agreements (wherever applicable). The rate of TDS would vary depending on the residential status of the shareholder and the documents submitted and duly accepted by the Company. Accordingly, the above referred Final Dividend will be paid after deducting TDS as follows:

Resident Shareholder:

| Particulars | Applicable Rate | Applicability and documents required (if any) |
|-------------|-----------------|--|
| Valid PAN | 10% | TDS would not be deducted on payment of dividend to Resident Individual Shareholder, if total dividend to be paid in FY 2024-25 does not exceed Rs. 5,000. |

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| No / Invalid PAN | 20% | <p>- Shareholders are requested to update the PAN, if not already done, with the depositories (in case of shares held in Demat mode) and with the Company's Registrar and Transfer Agent ('RTA) - KFin Technologies Limited (formerly KFin Technologies Private Limited (in case of shares held in physical mode).</p> <p>- Shareholders can visit the website [https://ris.kfintech.com/form15/forms.aspx?q=0] and register their PAN / Email ID / Mobile Number before Monday, August 12, 2024, 1700 Hours (IST) so that TDS will be deducted at 10% (where applicable).</p> |
| PAN is not linked with Aadhar as required under section 139AA (Inoperative PAN) ¹ | 20% | - In case of a shareholder being individual eligible for obtaining Aadhaar Number have not linked the Aadhar Number allotted with its PAN in accordance with section 139AA read with Rule 114AAA (as on the date of payment of such dividend), such PAN would be treated as inoperative for the provisions of deduction of TDS. |
| Submission of Form 15G/ Form 15H by resident individual shareholder | Nil | <p>- Shareholders to submit a copy of valid PAN card along with declaration at [https://ris.kfintech.com/form15] in Form No. 15G (applicable to an individual who is less than 60 years old) / Form 15H (applicable to an Individual who is of 60 years and older).</p> <p>Refer Annexure A for format of Form 15G and Annexure B for format of Form 15H.</p> <p>Please note that all fields mentioned in the Form are mandatory and the Company may reject the forms submitted if it does not fulfil the requirement of the law.</p> |
| Availability of lower/ NIL deduction certificate issued under Section 197 of the IT Act. | Rate provided in the certificate | <p>- Shareholders to submit a copy of valid PAN card along with a copy of valid lower / NIL withholding tax certificate obtained from tax authority.</p> <p>Note: The certificate should be valid for the</p> |

| | | |
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| | | financial year 2024-25 and should cover the dividend income from the Company. |
| Mutual Funds specified under section 10(23D) of the IT Act | Nil | <ul style="list-style-type: none"> - A self- declaration in the format as prescribed in Annexure C along with a copy of valid PAN card.. - - Registration/ exemption certificate substantiating applicability of section 10(23D) of the IT Act. |
| Members [e.g. Insurance Companies: Public and other insurance companies] for whom Section 194 of the IT Act is not applicable | Nil | <ul style="list-style-type: none"> - A self- declaration in the format as prescribed in Annexure C along with a copy of valid PAN card. - Registration/ exemption certificate substantiating applicability of section 194 of the IT Act. |
| Persons Covered under Section 196 of the IT Act (e.g. Govt., RBI, Corporations established by Central Act and exempt from income tax) | Nil | <ul style="list-style-type: none"> - A self- declaration in the format as prescribed in Annexure C along with a copy of valid PAN card. - Registration/ exemption certificate substantiating applicability of section 196 of the IT Act |
| Alternative Investment Fund ('AIF') | Nil | <p>This will be applicable for Category I and II AIF registered with Securities and Exchange Board of India ('SEBI'). Documents required:</p> <ul style="list-style-type: none"> - A self- declaration in the format as prescribed in Annexure C along with a copy of valid PAN card. . - Copy of registration certificate. |
| Any other entity exempt from withholding tax under the provisions of section 197A of | Nil | <ul style="list-style-type: none"> - A self- declaration in the format as prescribed in Annexure C along with a copy of valid PAN card. - Adequate documentary evidence, substantiating the type of entity. |

| | | |
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| the IT Act (including those mentioned in Circular No. 18/2017 issued by Central Board of Direct Taxes ('CBDT')) viz. New Pension System Trust governed by Section 10(44), Recognized Provident Fund, Approved Superannuation Fund or Approved Gratuity Fund | | |
|---|--|--|

^[1] 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, except person exempted as per Notification No. 37/2017. In case of failure to comply to this, the PAN allotted shall be deemed to be inoperative and tax shall be deducted at higher rates as prescribed under the IT Act.

Non-Resident

Shareholder:

As per Section 90 of the IT Act, the non-resident member has the option to be governed by the provisions of the Double Taxation Avoidance Agreement ("Tax Treaty") between India and the country of tax residence of the member, if they are more beneficial to them. Please refer to the below table for the details of documents to avail Tax Treaty benefits:

| Particulars | Applicable Rate | Documents required (if any) |
|---|--|--|
| Non-resident Members including Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs) except if specifically falling under any of the below categories | 20% (plus applicable surcharge and cess) OR Tax Treaty Rate* | Shareholders may also apply for a lower TDS rate as per the relevant Tax Treaty, by submitting following documents are submitted: - Copy of Indian Tax Identification number (that is PAN). - Tax Residency Certificate (TRC)^ obtained from the tax authorities of the country of |

| | | |
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| | (whichever is lower) | <p>which the shareholder is a resident, valid for FY 2024-25 (covering the period from April 1, 2024 to March 31, 2025);</p> <ul style="list-style-type: none"> - Electronically generated Form 10F from the link https://eportal.incometax.gov.in; - In case of FIIs and FPIs, self-attested copy of SEBI registration certificate - Self-declaration for FY 2024-25 (covering the period from April 1, 2024 to March 31, 2025) as per Annexure D from Non-resident on shareholder's letterhead, primarily (not exclusive list) covering the following: <ul style="list-style-type: none"> a. You are eligible to claim the benefit of respective tax treaty; b. You will continue to remain a tax resident of the country of your residency during the Financial Year 2024-25; c. You have no reason to believe that your claim for the benefits of the Tax Treaty is impaired in any manner; d. Non-resident receiving the dividend income is the beneficial owner of such income. e. Dividend income is not attributable / effectively connected to any Permanent Establishment (PE) or Fixed Base or Business Connection or Place of Effective Management, in India. f. Non-resident complies with any other condition prescribed in the relevant Tax Treaty and provisions under the Multilateral Instrument ('MLI'). |
| Non-Resident Shareholders who are tax residents of | 30% | Not Applicable |

| | | |
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| Notified Jurisdictional Area as defined u/s 94A(1) of the IT Act | | |
| Alternative Investment Fund - Category III located in International Financial Services Centre | 10% (plus applicable surcharge and cess) | - Copy of valid PAN card - Self-declaration (refer format Annexure E given in the link below) along with adequate documentary evidence (e.g. registration certificate) substantiating the nature of the entity. |
| Foreign Portfolio Investors (FPIs) - Category I | 10% (plus applicable surcharge and cess) in case of a valid PAN | - Copy of valid PAN card - Self-declaration (refer format Annexure F given in the link below) along with adequate documentary evidence (e.g. registration certificate) substantiating the nature of the entity. |
| Sovereign Wealth funds and Pension funds notified by Central Government u/s 10(23FE) of the IT Act | Nil | - Copy of valid PAN card - Document evidencing the applicability of Section 10(23FE) of the IT Act i.e. copy of the notification issued by CBDT substantiating the applicability of section 10(23FE) of the IT Act issued by the Government of India - Self-declaration in the format as prescribed in Annexure G and Annexure H that the conditions specified in Section 10(23FE) of the IT Act have been complied with. |
| Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed u/s 10(23FE) of the Act | Nil | - Copy of valid PAN card - Self-declaration in the format as prescribed in Annexure I that the conditions specified in Section 10(23FE) of the IT Act have been complied with. |
| Availability of Lower/ Nil tax deduction certificate issued | Rate specified in lower tax | Lower/ NIL withholding tax certificate obtained from tax authority including a copy of valid PAN card. |

| | | |
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| under section 197 of the IT Act. | deduction certificate | Note: The certificate should be valid for the financial year 2024-25 and should cover the dividend income from the Company. |
|----------------------------------|-----------------------|---|

^In case, the TRC is furnished in a language other than English, the said TRC would have to be translated from such other language to English language and thereafter duly notarized and apostilled copy of the TRC would have to be provided.

*The beneficial Tax Treaty rates will not automatically apply at the time of tax deduction/ withholding on dividend amounts. Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of documents submitted by non-resident shareholders and meeting requirement of the IT Act read with applicable Tax Treaty. It must be ensured that self-declaration should be addressed to the Company and should be in the same format as attached. In case documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty.

Notes:

1. In case, the dividend income is assessable to tax in the hands of a person other than the registered shareholder, the registered shareholder is required to furnish a declaration containing the name, address, PAN, number of shares, dividend amount of the person to whom TDS credit is to be given and reasons for giving credit to such person. In this regard, a declaration must be filed with the Company in accordance with Rule 37BA(2) of the Income-tax Rules, 1962. The declaration must consist of name, address, PAN, number of shares, dividend amount along with other documents mentioned above depending upon the tax residency status of such person to whom credit is to be given.

Refer [Annexure J](#) for draft format of declaration for providing credit of TDS to another person.

In case such details are furnished to the Company after **Monday, August 12, 2024, 1700 Hours(IST)**, the Company shall reject such documents/ communication.

The documents mentioned above (as applicable) have to be uploaded as one pdf file on the portal of M/s. KFin Technologies Limited (Formerly KFin Technologies Private Limited) ('KFinTech'), RTA of the Company at [<https://ris.kfintech.com/form15/forms.aspx?q=0>] before **Monday, August 12, 2024, 1700 Hours (IST)**. Alternatively, physical documents may be sent to RTA at the following address so as to reach KFinTech before the aforementioned date and time:

KFin Technologies Limited (Formerly KFin Technologies Private Limited)
Unit: Motherson Sumi Wiring India Limited
Selenium Building, Tower - B, Plot No. 31 & 32,
Financial District, Nanakramguda, Serilingampally,
Hyderabad - 500032 Toll free No.: 1800 3094 001

Any communication in relation to tax rate determination/ deduction received post **Monday, August 12, 2024, 1700 Hours(IST)** shall not be considered.

2. Shareholders may note that all documents to be submitted are required to be self-attested (the documents should be signed by shareholder/authorised signatory stating the document to be "certified true copy of the original"). In case of ambiguous, incomplete or conflicting information, or valid information/documents not being provided, tax at maximum applicable rate will be deducted.
3. In case of any discrepancy in documents submitted by the shareholder, the Company will deduct tax at higher rate as applicable, without any further communication in this regard.
4. Recording of valid PAN in the records of Company/ RTA is mandatory. In absence of valid PAN, tax will be deducted at a higher rate of 20% as per Section 206AA of the IT Act.
5. Rate of TDS @10% under section 194 of the IT Act when the dividend payment is made to resident or rate under section 195 as applicable to non-resident is subject to provisions of section 206AB of IT Act (effective from July 1, 2021) which introduces special provisions for TDS in respect of non-filers of income-tax return. As provided in section 206AB of the IT Act, tax is required to be deducted at higher of following rates in case of payments to specified persons:
 - at twice the rate specified in the relevant provision of the IT Act; or
 - at twice the rate or rates in force; or
 - at the rate of 5%.

Where sections 206AA and 206AB are applicable i.e. the specified person has not submitted the PAN as well as not filed the return (and the TDS/TCS for the previous year exceeds INR 50,000); the tax shall be deducted at higher of two rates prescribed in these two sections.

The term 'specified person' is defined in sub section (3) of section 206AB of the IT Act who satisfies the following conditions:

- A person who has not filed the income tax return for the previous year immediately prior to the previous year in which tax is required to be

deducted, for which the time limit of filing of return of income under section 139(1) of the Act has expired; and

- The aggregate of TDS and TCS in his case if Rs. 50,000 or more in the said previous year

In this regard, the Company will use the online utility provided by CBDT "Compliance Check for Sections 206AB and 206CCA". Refer Circular No. 11 of 2021 issued by CBDT in this regard.

In case, a person fulfils the conditions of being a 'specified person' as per the CBDT online utility, then tax will be deducted at higher rate as discussed above.

6. Determination of withholding tax rate is subject to necessary verification by the Company of the shareholder details as available with the Depository Participant in case shares are held in dematerialized form; or RTA in case shares are held in physical form, as on Record Date and other documents available with the Company/ RTA. Shareholders holding shares under multiple accounts under different residential status/ category and single PAN, may note that, higher of the tax rate as applicable to different residential status/ category will be considered for their entire shareholding under different accounts.
7. Further, if PAN is not as per the database of the Income-tax Portal, it would be considered an invalid PAN.
8. In the event of a mismatch in category of shareholder (individual, company, trust, partnership, local authority, Government, Association of Persons etc.) as per register of members and as per fourth letter of PAN (10 digit alpha-numeric number), the Company would consider fourth letter of PAN for determining the category of shareholders and the applicable tax rate/ surcharge/ education cess.
9. Shareholders may note that in case the tax on said dividend is deducted at a higher rate in absence of receipt, or insufficiency of the aforementioned details/documents from you, an option is available to you to file the return of income as per IT Act and claim an appropriate refund, if eligible.
10. The Company shall arrange to share a soft copy of TDS certificate in due course. 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://www.incometaxindiaefiling.gov.in>
11. In an event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the shareholder, the shareholder will be responsible to indemnify the Company

and also, provide the Company with all information / documents and co-operation in any tax proceedings

All communications/documentation/queries in this respect should be addressed and sent to KFinTech at its email address inward.ris@kfintech.com. No communication on the tax determination/ deduction shall be entertained after **Monday, August 12, 2024, 1700 Hours (IST)**.

Disclaimer: The information set out herein above is included for general information purposes only and does not constitute legal or tax advice. Since the tax consequences are dependent on facts and circumstances of each case, the shareholders are advised to consult their own tax consultant with respect to specific tax implications arising out of receipt of dividend.

Thanking you,

Yours truly,

For Motherson Sumi Wiring India Limited

Pooja Mehra
Company Secretary

This is a system generated Email. Please do not reply to this Email.

INCOME-TAX RULES, 1962

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 : <div style="display: flex; justify-content: space-around; align-items: center;"> Yes <input type="checkbox"/> No <input type="checkbox"/> </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 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 |
| | | | | |

.....
*Signature of the Declarant*⁹

Declaration/Verification¹⁰

*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:

.....

Date:

*Signature of the Declarant*⁹

1. Substituted by IT (Fourteenth Amdt.) Rules 2015, w.e.f. **1-10-2015**. Earlier Form No. 15G was inserted by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982 and later on amended by the IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990 and IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002 and substituted by the IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

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. ¹¹ | |
| 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 ¹² |
| 9. Date on which Declaration is received (DD/MM/YYYY) | | 10. Date on which the income has been paid/credited (DD/MM/YYYY) | |
| | | | |

Place:

.....

Date:

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

*Delete whichever is not applicable.

¹As 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).

²Declaration can be furnished by an individual under section 197A(1) and a person (other than a company or a firm) under section 197A(1A).

³The financial year to which the income pertains.

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

⁵Please 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.

⁶Please 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.

⁷In 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.

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

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

¹⁰Before 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.

¹¹The 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.

¹²The 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.

¹FORM 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. Permanent Account Number or Aadhaar Number of the Assessee ¹ | | 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 | |
| | | | | | |

.....
Signature of the Declarant

1. Substituted by the IT (Fourteenth Amdt.) Rules, 2015, w.e.f. **1-10-2015**. Earlier Form No. 15H was amended by the IT (Fifth Amdt.) Rules, 1982, w.e.f. 21-6-1982, IT (Fifth Amdt.) Rules, 1989, w.r.e.f. 1-4-1988, IT (Fourteenth Amdt.) Rules, 1990, w.e.f. 20-11-1990, IT (Twelfth Amdt.) Rules, 1992, w.e.f. 1-6-1992, IT (Seventh Amdt.) Rules, 1995, w.e.f. 1-7-1995, IT (Thirty-second Amdt.) Rules, 1999, w.e.f. 19-11-1999, IT (Twelfth Amdt.) Rules, 2002, w.e.f. 21-6-2002, IT (Eighth Amdt.) Rules, 2003, w.e.f. 9-6-2003, IT (Fourteenth Amdt.) Rules, 2003, w.e.f. 1-8-2003 and IT (Second Amdt.) Rules, 2013, w.e.f. 19-2-2013.

Declaration/Verification⁸

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:

.....

Date:

Signature of the Declarant

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. ⁹ | |
| | | | |
| 3. Permanent Account Number or Aadhaar Number 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 ¹⁰ | |
| | | | |
| 9. Date on which Declaration is received (DD/MM/YYYY) | | 10. Date on which the income has been paid/credited (DD/MM/YYYY) | |
| | | | |

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 or Aadhaar Number.
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.

¹**[Provided that such person shall accept the declaration in a case where income of the assessee, who is eligible for rebate of income-tax under section 87A, is higher than the income for which declaration can be accepted as per this note, but his tax liability shall be nil after taking into account the rebate available to him under the said section 87A.]**

1. Inserted by Income-tax (4th Amendment) Rules, 2019, w.e.f. **22-5-2019**.

DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 1961)

Date: xxxxxxxxxxxx

To

Motherson Sumi Wiring India Limited

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN -

Folio Number / DP ID/ Client ID – (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by Motherson Sumi Wiring India Limited ('the Company'), I / We hereby declare as under:

1. I / We, (*Full name of the shareholder*), holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2024 - March 2025 (Indian Fiscal Year).
2. I / We hereby declare that (Strike out whatever is not applicable)

*We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting a self-attested copy of PAN Card.

OR

*We are a **Mutual Fund** specified in Section 10(23D) of the Income Tax Act, 1961; and we are submitting self-attested copy of the PAN Card and registration certificate.

OR

*We are **Alternative Investment Fund (AIF)** established in India; and our income is exempt under Section 10(23FBA) of the Act and as specified in CBDT Notification No. 51/2015 of the Act. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

OR

*We are *[Nature of the entity]* and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 194/ 196/ 197A of the Income Tax Act, 1961; and we are submitting a self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with a self-attested copy of the PAN card.

OR

*We are an *[Nature of the entity]* covered by clause *[clause number]* of paragraph 4 of Circular 18/2017 of the IT Act; and our income is unconditionally exempt and also, we are not statutorily required to file an Income tax return and are the beneficial owner of the equity share(s) held in the Company; and are not subject to withholding tax as per said CBDT circular and we are submitting self-attested copy of the documentary evidence supporting the exemption status along with self-attested copy of PAN card.

3. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

4. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN / accounts declared in the form.

Thanking you.

Yours faithfully,

For (Name of the shareholder)

<<insert signature>>

Authorized Signatory -

Notes:

1. *Delete whichever is not applicable.

DECLARATION FOR NON-RESIDENT SHAREHOLDERS**

(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 90 of the Indian Income Tax Act, 1961 ('IT Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument

Date: xxxxxxxxxxxx

To
Motherson Sumi Wiring India Limited

Dear Sir/Madam,

Re: Declaration for claiming the tax treaty benefits for the financial year 2024-25 (ending on March 31, 2025).

I / We, [.....] [NAME OF SHAREHOLDER] do hereby solemnly declare as follows:

- I / We am / are a tax resident of [.....] [COUNTRY OF RESIDENCE] as per the provisions of the Agreement for Avoidance of Double Taxation (DTAA) and Prevention of Fiscal Evasion between India and [.....] [COUNTRY OF RESIDENCE] (the "India-[.....] DTAA") read with the provisions of the Multilateral Instrument ("MLI");

- I / We will continue to maintain the 'tax resident' status in *his/her/its respective Country for the application of the provisions of the India-[.....] [COUNTRY OF RESIDENCE] DTAA, during the financial year 2024-25;

- I / We am / are eligible to claim the benefits under the provisions of India-[.....] [COUNTRY OF RESIDENCE] DTAA;

- The claim of benefits by me / us is not impaired in any way;

- I / We do not have any taxable presence / fixed base / permanent establishment / Place of Effective Management in India.

Or

*I / We have a taxable presence/ fixed base / permanent establishment / Place of Effective Management in India and the dividend income receivable by me / us from investment in the shares of Company is not attributable / effectively connected to such PE / fixed base in India.

- Further, I / We do not have a Business Connection in India according to the provision of section 9(1)(i) of the IT Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India. [applicable in case DTAA benefits are not available]

- That the investments made by me / us in the shares of Company are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the DTAA between India and [.....] [COUNTRY OF RESIDENCE]

[To be provided on Shareholder's Letter head]

- I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for a period of less than 365 days

OR

* I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

OR

* I / We are the beneficial owner of the investments made by me/us in the shares of Company and also any income receivable from such investments, for a period of more than '.....'days [required period of days under the relevant DTAA].

- 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 further declare that I / We are eligible to claim benefit of the DTAA between India and [.....] [COUNTRY OF RESIDENCE] including satisfaction of the Limitation of Benefits clause (wherever applicable). I / We also enclose a self-attested copy of Tax Residency Certificate (TRC) (of FY 2024-25 i.e. covering the period from 01 April, 2024 to March 31, 2025) obtained from the tax authorities of the country of which I / We am a / are resident.

- I / We will inform immediately the Company if there is any change in the status.

- I / We hereby confirm that the declarations made above are complete, true and bona fide.

This declaration is issued to the Company to enable them to decide upon the withholding tax applicable on the dividend income receivable by me / us.

Yours faithfully,

For [NAME OF SHAREHOLDER]

Authorized Signatory [Name/designation]

Email address: [Please insert]

Contact Number: [Please insert]

Contact address: [Please insert]

Notes:

*Delete whichever is not applicable.

** (including for FIIS/FPIs/Non-resident individuals/non-resident Firms or an other entity being a non-resident)

[To be provided on Shareholder's Letter head]

Annexure E

DECLARATION FOR ALTERNATIVE INVESTMENT FUND - CATEGORY III LOCATED IN INTERNATIONAL FINANCIAL SERVICES CENTRE

Date: xxxxxxxxxxxx

To

Motherson Sumi Wiring India Limited

Subject: Declaration regarding registration number and nature

I / We, [.....] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category III Alternative Investment Fund, holding the registration number [.....] and complying with all regulations as prescribed by SEBI during the year 2024-25.
- b. I am / We are registered with SEBI under the status as *Limited Liability Partnership/ *Body Corporate or Company / *Trust and have obtained the necessary certificates as prescribed.
- c. I / We are located in any International Financial Services Centre.
- d. I/ We further declare that all the units of the Alternative Investment Fund are held by non-residents other than unit held by a sponsor or manager.

(Name, designation & signature of the Shareholder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

PAN/Tax identification number (country of residence):

Notes:

- 1. *Delete whichever is not applicable.

[To be provided on Shareholder's Letter head]

Annexure F

DECLARATION FOR CATEGORY I - FOREIGN PORTFOLIO INVESTORS

Date: xxxxxxxxxxxx

To

Motherson Sumi Wiring India Limited

Subject: Declaration regarding registration number and nature

I / We, [.....] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category I Foreign Portfolio Investors (FPIs), holding the registration number [.....] and complying with all regulations as prescribed by SEBI during the year 2024-25.
- b. I am / We are registered with SEBI under the status as *Limited Liability Partnership/ *Body Corporate or Company / *Trust and have obtained the necessary certificates as prescribed.
- c. I/ We further declare that we are an investment division of an offshore banking unit which commenced its operations on or before the 31st day of March, 2025 and fulfill all conditions mentioned under section 10(4D) of the Income Tax Act, 1961.

(Name, designation & signature of the Debenture holder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

PAN/Tax identification number (country of residence):

Notes:

- 1. *Delete whichever is not applicable.

[To be provided on Shareholder's Letter head]

Annexure G

DECLARATION FOR SOVEREIGN WEALTH FUNDS

Date: xxxxxxxxxxxx

To

Motherson Sumi Wiring India Limited

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2024-25.
- We also certify that we comply with the conditions laid down in the notification number [.....] issued by CBDT dated [.....], for granting exemption to the established Sovereign Wealth Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

[To be provided on Shareholder's Letter head]

Annexure H

DECLARATION FOR PENSION FUNDS

(To be declared by non-resident shareholder as prescribed under section 10(23FE) of the Income-tax Act, 1961 for NIL deduction on payment of dividend)

Date: xxxxxxxxxxxx

To

Motherson Sumi Wiring India Limited

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2024-25.
- We also certify that we comply with the conditions laid down in Rule 2DB of Income-tax Rules, 1962 *(notified vide Notification No. 67/2020 [F. No. 370142/28/2020-TPL] / GSR 508(E))*.
- We also certify that we comply with the conditions laid down in the notification number [.....] issued by CBDT dated [.....], for granting exemption to the Pension Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

[To be provided on Shareholder's Letter head]

Annexure I

**DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT
AUTHORITY**

Date: xxxxxxxxxxxx

To

Motherson Sumi Wiring India Limited

Subject: Declaration regarding fulfillment of prescribed conditions under section 10(23FE) of the Income tax Act, 1961

I / We, [.....] do hereby solemnly declare as follows:

- We are resident of United Arab Emirates (UAE) and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
- We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of UAE.
- We certify that we are compliant with the conditions as stipulated under provisions of section 10(23FE) of the Act during the year 2024-25.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

(on the letterhead of the shareholder)

Annexure J

Declaration under section 199 read with Rule 37BA of the Income-tax Rules, 1962

Date: xxxxxxxxxxx

To
Motherson Sumi Wiring India Limited

Folio No./ Demat Account No.: _____

Name of the shareholder : _____

PAN : _____

Dear Sir/Madam,

Re: Declaration under section 199 of the Income-tax Act, 1961 and Rule 37BA of the Income-tax Rules, 1962 for providing credit of taxes deducted at source to other person for the financial year 2024-25 (ending on March 31, 2025).

Declaration

I/We, <NAME OF RECIPIENT OF DIVIDEND>, having registered office at <ADDRESS OF RECIPIENT> and PAN <PAN OF RECIPIENT>, are holding <NUMBER OF SHARES > shares of your company and entitled to dividend declared by you of Rs. <INSERT AMOUNT OF DIVIDEND>. In this regards we declare and state as under –

- The aforesaid dividend income belongs to and is assessable (taxable) in the hands of our <MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE>, who are the actual holders and beneficial owners of the shares, and accordingly, the same has been transferred to the respective < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> account by us. Accordingly, the Tax Deducted at Source (“TDS”) credit is to be reflected by your Company in the name of < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> in accordance with Rule 37BA of the Income-tax Rules, 1962 (“the Rules”).

- List of the < MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> in whose favour TDS is to be reported on the Dividend Income received in FY 2024-25 in accordance with Rule 37BA of the Rules is as follows

| Sr No | Name of the Actual/beneficial Owner | PAN or the declaration /documents provided at time of Dividend distribution | Address | Email Addresses | Dividend Amount (Net Receipt) | Number of shares | Tax Deducted and Deposited on Dividend | Reason for giving credit |
|-------|-------------------------------------|---|---------|-----------------|-------------------------------|------------------|--|--------------------------|
| | | | | | | | | |
| | | | | | | | | |

- I/We, <NAME OF THE RECIPIENT>, undertake that we will not claim credit of any TDS on the aforesaid amount of dividend transferred to the <MENTION RELATION WITH THE ACTUAL OWNER VIZ. CLIENT/RELATIVE> account for FY 2024-25 and the above person would be entitled to claim the same.
- We request you to kindly furnish information to the Income Tax Department in your return of TDS to correctly reflect the TDS in the name of the aforementioned persons instead of us. Thus, the TDS Credit on the dividend would appear in the name of the aforesaid person in their respective Form 26AS on the income tax portal and necessary TDS certificate would be issued in their favour.

*I/We hereby confirm that the declarations made above are complete, true and bona fide. Yours faithfully,

For <NAME OF RECIPIENT>

<Insert Signature>

Authorized Signatory

<Name/designation>

Email address: <Please insert>

Contact Number: <Please insert>