



Sect/39

9 July 2025

The General Manager [BSE Listing Centre] Department of Corporate Services BSE Limited New Trading Ring, Rotunda Building 1 st Floor P.J. Towers, Dalal Street, Fort Mumbai 400 001 SCRIP CODE: 523457	The Manager [NSE NEAPS] Listing Department National Stock Exchange of India Limited Exchange Plaza, 5 th Floor Plot No. C/1, G-Block Bandra Kurla Complex, Bandra (E) Mumbai – 400 051 SYMBOL: LINDEINDIA
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Dear Sir/Madam,

Communication to Members- Intimation on Tax Deduction on Dividend

Pursuant to Regulation 30 read with Clause 12 of Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith an email communication sent on 8 July 2025 to all the Members of the Company whose email addresses are registered with the Company/ Registrar and Share Transfer Agent /Depository Participants, describing brief provisions of the Income-Tax Act, 1961 relating to Deduction of Tax at Source (TDS) on dividend and the documents required thereto.

We request you to please take the above on record.

Thanking you,

Yours faithfully,

Amit Dhanuka
Company Secretary

Encl: as above



Linde India Limited

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Website: www.lindeindia.in

E-mail: investor.relations.in@linde.com

Date: 8 July 2025

INTIMATION TO SHAREHOLDERS REGARDING UPDATION OF DOCUMENTS FOR PAYMENT OF DIVIDEND FOR FINANCIAL YEAR ENDED 31 MARCH 2025

Dear Shareholder,

Ref: Folio No. / DP-Client ID:

We are pleased to inform you that, the Board of Directors of the Company at their meeting held on 23 May 2025, declared a dividend of 120% (i.e., Rs. 12/- per equity share) inclusive of a special dividend of 75% (i.e., Rs. 7.50/- per equity share) on 85,284,223 equity shares of Rs.10/ each in the Company for the financial year ended 31 March 2025. The Record date fixed for determining the eligibility of shareholders for the payment of Dividend is Thursday, 7 August 2025, as duly intimated to the BSE Limited and the National Stock Exchange of India Limited.

The Shareholders, whose names appear in the register of Members as on Thursday, 7 August 2025, will be entitled to receive the dividend through electronic credit to their registered bank accounts. In order to facilitate receipt of dividend directly in your bank account, you are requested to ensure that the bank account details in your respective demat accounts/physical folios are updated, to enable the Company to make timely credit of dividend in your bank accounts. The Securities and Exchange Board of India (SEBI) vide its circular dated 3 November 2021 (subsequently amended by circulars dated 14 December 2021, 16 March 2023 and 17 November 2023) has mandated that with effect from 1 April 2024, dividend to security holders (holding securities in physical form), shall be paid only through electronic mode. Such payment shall be made only after furnishing the PAN, choice of nomination, contact details including mobile number, bank account details and specimen signature.

Shareholders are hereby informed that the Company is under an obligation to deduct tax at source ("TDS") on dividend at applicable rates in accordance with the provisions of the Income Tax Act, 1961 ("the Act") and shall transfer the amount of dividend payable to the eligible Shareholders after deduction / withholding of applicable taxes, surcharge and cess.

All Shareholders are requested to ensure that the following details are updated, as applicable, with their Depository Participant (if shares are held in Demat Form) or with Company's Registrar and Transfer Agent in the Register of Members (if shares are held in Physical Form) by 7 August 2025.

1. Residential status as per the Act, i.e., Resident or Non-Resident for F.Y. 2025-26:
2. Valid Permanent Account Number (PAN)
3. In case of individual shareholders, Aadhaar number (in addition to PAN)
4. Category of shareholders

- Mutual Fund
- Insurance Company
- Alternate Investment Fund (AIF) Category I and II
- AIF Category III: Located in any International Financial Services Centre (IFSC) of which all the units are held by non-residents other than unit held by a sponsor or manager
- AIF Category III: Others
- Government (Central/State)
- Foreign Portfolio Investor (FPI) /Foreign Institutional Investor (FII): Foreign Company
- FPI/FII: Others (being Individual, Firm, Trust, AJP, etc.)
- Individual
- Hindu Undivided Family (HUF)
- Firm
- Limited Liability Partnership (LLP)
- Association of Persons (AOP), Body of individuals (BOI) or Artificial Juridical Person (AJP)
- Trust
- Domestic company
- Foreign company

5. Email ID

6. Address

Please note that for the purpose of complying with the applicable TDS provisions, the Company will rely on the above-mentioned details as available on Record date in the Register of Members.

The TDS for various categories of shareholders along with required documents are provided in below:

Category of shareholders	Tax Deduction Rate	Exemption Applicability/ Documents required
A. For Resident Shareholders		
1. Shareholders with duly registered valid Permanent Account Number (PAN)		
Any resident shareholder	10%	<p>Tax will be deducted at source ("TDS") under Section 194 of the Act at the rate of 10% on the amount of dividend payable unless exempt under any of the provisions of the Act subject to fulfilment of the following conditions:</p> <ul style="list-style-type: none"> a. Valid Permanent Account Number ("PAN"). b. As per Section 139AA of the Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be

		<p>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 shall be liable to all consequences under the Act. Tax shall be deducted at a higher rate provided in section 206AA of the Act i.e., 20% of tax deduction at source. Shareholders may visit https://www.incometax.gov.in/iec/foportal/ for FAQ issued by the Government on PAN Aadhaar linking.</p>
Individuals	Nil	<p>TDS would apply if the aggregate of total dividend paid to them by the Company under folio(s) during financial year 2025-26 exceeds Rs.10,000/-. Further, if a valid PAN is updated with the depositories (NSDL/CDSL) or with the Company's Registrar and Share Transfer Agent (KFin Technologies Limited) and you wish to avail exemption from TDS on the dividend payable, then you are requested to submit the following forms or documents:</p> <ul style="list-style-type: none"> a) Form 15G b) Form 15H (In case of Resident Individual's age 60 years or more) c) Any other documents as prescribed under the Act for lower withholding of taxes d) Documentary evidence if you are exempt from obtaining PAN
Insurance Company (Public & Other Insurance Companies)	Nil	<p>Documentary evidence that the provisions of Section 194 of the Act are not applicable along with declaration by shareholder qualifying as Insurer as per section 2(7A) of the Insurance Act, 1938</p>
Mutual Fund	Nil	<p>Documentary evidence that the person is covered under Section 196 of the Act. Self-attested Copy of valid SEBI registration Certificate along with declaration by Mutual Fund shareholder eligible for exemption u/s 10(23D) of the Act</p>
Alternative Investment fund (AIF) established/ incorporated in India (Category-I and Category-II)	Nil	<p>Documentary evidence that the person is covered by Notification No. 51/2015 dated 25 June 2015. Self-attested Copy of valid SEBI registration Certificate along with declaration by Category I/II Alternate Investment Fund (AIF) registered with SEBI</p>
Others - Resident Company / Firm / HUF / AOP / Trust/ Order under Section 197 of the Act	As applicable	<p>In case your income is subject to a lower rate of TDS, or is exempt under Act, you are requested to submit the following forms or documents, if eligible as per the relevant provisions of the Act duly signed by the authorized signatory:</p> <ul style="list-style-type: none"> a) Lower withholding tax certificate for the Financial Year 2025-26 if any obtained from the Income Tax authorities.

		b) In case you have tax exemption status under any provisions of the Act, submit the documentary evidence along with declaration for the same.
2. Shareholders WITHOUT duly registered valid Permanent Account Number (PAN)		
Other resident Shareholders without registration of PAN or having Invalid PAN	20%	<p>If the PAN is not as per the database of the Income-Tax Portal, it would be considered as invalid PAN.</p> <p>Update the PAN if not already done with depositories (in case of shares held in Demat mode) and with the Company's Registrar and Transfer Agent – KFin Technologies Limited (in case of shares held in physical mode).</p>
B. Non-Resident Shareholders		
Any Non-resident shareholder, Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI)	20% / DTAA rate whichever is lower (increased by surcharge and cess, wherever applicable)	<p>Non-resident shareholders may opt for tax rate under the Double Taxation Avoidance Agreement ("DTAA"). The DTAA rate shall be applied for tax deduction at source on submission of the following documents to the Company:</p> <ul style="list-style-type: none"> • Self-attested copy of Tax Residency Certificate (TRC) (of FY 2025-26 or calendar year 2025), valid as on date of declaration of dividend obtained from the tax authorities of the country of which the shareholder is resident. • Self-attested copy of the PAN card allotted by the Indian Income-tax authorities. In case, PAN is not available, the non-resident Shareholder shall furnish (a) name, (b) email id, (c) contact number, (d) address in residency country, (e) Tax Identification Number of the residency country and (f) self-declaration confirming not having a Permanent Establishment in India and eligibility to DTAA benefit satisfying beneficial ownership requirement. (For FY 2025-26) (format attached herewith) • E-filed Form 10F (filed electronically on the Indian Income Tax web portal pursuant to Notification no. 03/2022 dated 16 July 2022) valid for the FY 2025-26. • In case of Foreign Institutional Investors and Foreign Portfolio Investors copy of SEBI registration certificate. • In case of Shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24-Limitation of Relief under India-Singapore DTAA. <p>It is recommended that Shareholders should independently satisfy their eligibility to claim DTAA benefit including fulfilling of all the conditions laid down by DTAA. The Company is not obligated to apply the DTAA rates at the time of tax deduction/withholding on dividend amounts. Application of DTAA rate shall depend upon the</p>

		completeness of the documents submitted by the non-resident shareholder and are in accordance with the provisions of the Act.
Order under Section 195/197 of the Act	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.

SUBMISSION OF TAX RELATED DOCUMENTS:

The required documents should be uploaded on the portal of KFin Technologies Limited, Registrar and Share Transfer Agent (RTA) of the Company at <https://ris.kfintech.com/form15> on or before 6.00 PM (IST) on 28 July 2025. Alternatively, physical documents may be sent to RTA at the following address:

KFin Technologies Limited

KFintech, Tower B,
Plot 31-32, Selenium Building,
Financial District Gachibowli,
Nanakramguda, Gachibowli,
Hyderabad - 500 032

Please note that the Company will not be able to consider the documents/communications uploaded on portal or received physically, after 6.00 PM (IST) on 28 July 2025.

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"). Eligibility for tax benefits would depend upon submission of proper documents within the time specified and verification of the same by the Company. In case of ambiguous, incomplete or conflicting information, or the valid information/documents not being provided, the same will not be considered for tax benefits.

In the event of mismatch in the category of shareholder as per the Register of Members and as per fourth letter of PAN, the Company would consider fourth letter of PAN for applying the surcharge rate.

NOTES:

- Shareholders holding shares under multiple accounts under different status/category and single PAN, may note that, higher of the tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.
- Application of TDS rates are subject to due diligence and verification of the shareholder details as available in Register of Members on the Record date and any other additional documents that may be submitted on or before 6.00 PM (IST) on 28 July 2025.
- If the dividend income is assessable to tax in the hands of a person other than the registered shareholder as on the Record date, the registered shareholder is required to furnish a declaration to the Company containing the name, address, permanent account number of the person to whom TDS credit is to be given and reasons for giving credit to such person in the manner prescribed in the Income-tax Rules, 1962 ('the Rules'). Any documents submitted after cut-off period will be accepted at sole discretion of the Company.
- If, for any reason, TDS is deducted at a higher rate, the shareholder can claim refund of excess TDS, by filing Income-tax return in India, subject to fulfilment of the applicable conditions.

- 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 shareholders, such shareholders will be responsible to pay and indemnify such income-tax demand (including interest, penalty, etc.) and provide the Company with all information / documents that may be necessary and co-operate in any proceedings before any income-tax/appellate authority.
- For those whose PAN is found to be valid, the Company will arrange to email a soft copy of the TDS certificate to the registered email IDs of the respective shareholders in due course. The TDS amount will also be reflected in Form 26AS of the shareholder, which can be downloaded from their e-filing account at <https://incometaxindiaefiling.gov.in>

THE ABOVE COMMUNICATION ON TDS SETS OUT THE PROVISIONS OF LAW IN A SUMMARISED MANNER ONLY AND DOES NOT PURPORT TO BE A COMPLETE ANALYSIS OR LISTING OF ALL POTENTIAL TAX CONSEQUENCES. SHAREHOLDER SHOULD CONSULT WITH THEIR OWN TAX ADVISORS FOR THE TAX PROVISIONS APPLICABLE TO THEIR PARTICULAR CIRCUMSTANCES.

Thanking you.

Yours faithfully,
For **Linde India Limited**

Sd/-
Amit Dhanuka
Company Secretary