



PONNI SUGARS (ERODE) LIMITED

CIN : L15422 TN1996 PLC037200

Regd. Office: ESVIN House, No.13, Rajiv Gandhi Salai (OMR)
Perungudi, Chennai 600 096.

Phone : 044 - **24961920** , **24960156**

E-mail : admin@ponnisugars.com Website : www.ponnigars.com



25.05.2026

Dear Shareholder,

We are pleased to inform you that the Board of Directors at their meeting held on 11th May 2026 have recommended Dividend of **Rs.5.00/-** (Rupees Five only) per Equity Share of Rs.10/- each (**50%**) for the Financial Year 2025-26 subject to approval of the shareholders at the ensuing Annual General Meeting.

The record date for the purpose of determining shareholders who are eligible to receive Dividend for FY 2025-26 is fixed on **Friday, the 05th June 2026**. The Dividend, if approved by the shareholders at the Annual General Meeting will be paid on or before **01st July 2026**.

As per the provisions of the Income-Tax Act, 2025 ('The Act'), dividends paid or distributed by the Company shall be taxable in the hands of the shareholders and the Company shall be required to deduct tax at source (TDS) from the dividend to be paid at the prescribed rates. The TDS rate would vary depending on the residential status and category of the shareholder. Accordingly, the above-referred dividend will be paid after deducting TDS as explained herein.

SECTION A: TDS PROVISIONS AND DOCUMENTS REQUIRED, AS APPLICABLE FOR RELEVANT CATEGORY OF SHAREHOLDERS

Shareholders are requested to take a note of the TDS rates and document(s) if any, required to be submitted to the Company by **June 04, 2026 (Thursday)** for their respective category, in order to comply with the applicable TDS provisions.

I. FOR RESIDENT SHAREHOLDERS:

Category of shareholders	Exemption applicability/Documentation requirement
Mutual Funds	No TDS is required to be deducted as per Section 393(5)(d) of the Act, subject to specified conditions. Self-attested copy of valid SEBI registration certificate needs to be submitted.
Insurance Companies	No TDS is required to be deducted as per Section 393(4) of the Act, subject to specified conditions. Self-attested copy of PAN and valid IRDAI registration certificate needs to be submitted.
Category I and II Alternative Investment Fund	No TDS is required to be deducted as per Section 400(1) of the Act, subject to specified conditions. Self-attested copy of valid SEBI registration certificate in accordance with section 11 read with Schedule V of the Act needs to be submitted.
Recognized Provident Fund	No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of a valid order from Commissioner under Rule 3 of Part A of Fourth



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Category of shareholders	Exemption applicability/Documentation requirement
	Schedule to the Act, or self-attested valid documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the provident fund being established under a scheme framed under the Employees Provident Funds and Miscellaneous Provisions Act, 1952 needs to be submitted.
Approved Superannuation Fund	No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of valid approval granted by the Commissioner under Rule 2 of Part B of Fourth Schedule to the Act needs to be submitted.
Approved Gratuity Fund	No TDS is required to be deducted as per Circular No.18/2017, subject to specified conditions. Self-attested copy of valid approval granted by the Commissioner under Rule 2 of Part C of Fourth Schedule to the Act needs to be submitted.
National Pension Scheme	No TDS is required to be deducted as per Section 393(9) of the Act.
Government (Central / State)	No TDS is required to be deducted as per Section 393(5)(a) of the Act.
Other resident shareholder(s)	<p>a. TDS is required to be deducted at the rate of 10% under Section 393(1) of the Act.</p> <p>b. No TDS is required to be deducted, if aggregate dividend distributed or likely to be distributed during the financial year to an individual shareholder does not exceed Rs. 10,000/-.</p> <p>c. No TDS is required to be deducted on furnishing of valid Form 121 [earlier Form 15G / 15H] as per Income Tax Rules, 2026 (for individuals, with no tax liability on total income and income not exceeding the maximum amount which is not chargeable to tax or individuals above the age of 60 years with no tax liability on the total income). TDS is required to be deducted at the rate of 20% under Section 397 of the Act, if valid PAN of the shareholder is not available.</p> <p>d. Link to download form 121: Form 121</p> <p>e. TDS is required to be deducted at the rate prescribed in the lower tax withholding certificate issued under Section 395 of the Act, if such valid certificate is provided.</p>
Any other entity entitled to exemption from TDS	Valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the entity being entitled to TDS exemption needs to be submitted.



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II. FOR NON - RESIDENT SHAREHOLDERS:

Category of shareholders	Exemption Applicability/Documentation requirement
Any entity entitled to exemption from TDS	Valid self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc. by Indian tax authorities) in support of the entity being entitled to exemption from TDS is to be submitted.
FPI, FII and Other non-resident shareholder	<ul style="list-style-type: none">❖ TDS is required to be deducted at the rate of 20% or the rates in force as per the Finance Act (plus applicable surcharge and cess) under Section 393(2) of the Act.❖ Further, as per Section 159 of the Act the non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Treaty (DTAT) read with Multilateral Instrument (MLI) between India and the country of tax residence of the shareholder, if they are more beneficial to them. For this purpose, i.e. to avail Tax Treaty benefits, the non-resident shareholders will have to provide all the following documents:❖ Self-attested copy of the PAN allotted by the Indian Income Tax authorities;❖ Self-attested copy of valid Tax Residency Certificate obtained from the tax authorities of the country of which the shareholder is a resident;❖ Online Form 41 as per Income Tax Rules, 2026 (earlier 10F) Self-declaration certifying:❖ The shareholder is and will continue to remain a tax resident of the country of its residence during the Tax Year 2026-27;❖ The shareholder is eligible to claim the beneficial DTAT rate for the purposes of tax withholding on dividend declared by the Company;❖ The shareholder has no reason to believe that its claim for the benefits of the DTAT is impaired in any manner;❖ The shareholder is the ultimate beneficial owner of its shareholding in the Company and dividend receivable from the Company; and❖ The shareholder does not have a taxable presence or a permanent establishment in India during the Tax Year 2026-27.❖ TDS is required to be deducted at the rate prescribed in valid lower tax withholding certificate issued under Section 395 of the Act, if such certificate is provided.❖ Link to download form 41 : Form 41



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III. General

- 1) The aforesaid documents, as applicable, should be received by email on or before 11.59 PM (IST) on **04.06.2026** to:
 - a. **Resident shareholders to send to** : investor@cameoindia.com
 - b. **Non-Resident shareholders to send to:** investor@cameoindia.com
- 2) No communication on the tax determination/deduction received post **04.06.2026** shall be considered for payment of Dividend.
- 3) 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, the shareholder may claim an appropriate refund in the return of income filed with their respective Tax Authorities.
- 4) No claim shall lie against the Company for such taxes deducted.
- 5) The Company will arrange to email a soft copy of the TDS certificate at the shareholders registered email ID in due course, post payment of the said Dividend. Shareholders will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account.
- 6) In terms of under Rule 203: In case 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 containing the name, address, PAN of the person to whom TDS credit is to be given and reasons for giving credit to such person. In case where shares are held by Clearing Members / Intermediaries / Stockbrokers, and TDS is to be applied by the Company in the PAN of the beneficial Shareholders then intermediaries/stockbrokers or others and the beneficial Shareholders will have to provide a declaration with the company in the manner prescribed in the Rules

IV. FOR SHAREHOLDERS HAVING MULTIPLE ACCOUNTS UNDER DIFFERENT STATUS / CATEGORY

Shareholders holding shares under multiple accounts under different status / category linked to single PAN may note that higher of the tax as applicable to the



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status in which shares are held will be considered on their entire holding in different accounts.

We request your cooperation in this regard.

Thanking you,

Yours faithfully,

FOR PONNI SUGARS (ERODE) LIMITED

Sd/-

R Madhusudhan

Company Secretary & Compliance Officer

Disclaimer: This communication shall not be treated as an advice from the Company or its Registrar & Transfer Agent. Shareholders should obtain the tax advice related to their tax matters from a tax professional.