



CORDS CABLE INDUSTRIES LTD.

CIN: L74999DL1991PLC046092

Registered Office: 94, 1st Floor, Shambhu Dayal Bagh Marg
Near Okhla Industrial Area Phase III, Old Ishwar Nagar, New Delhi 110020

Phone No.: +91-11-40551200, **Fax No.:** +91-11-20887232,

Email: csco@cordscable.com, ccil@cordscable.com; **Website:** www.cordscable.com

Date: June 30, 2025

Subject: Communication of Tax Deducted at Source (TDS) on Dividend (under Section 194/195/196D of the Income Tax Act, 1961)

Ref: Folio / DP Id & Client Id No: XXXXXXXXXXXXX6180

Name of the Member(s): Cords Cable Industries Ltd

Dear Member(s),

We hope this E-mail finds you safe and in good health.

The Board of Directors of Cords Cable Industries Limited (the "Company") at their meeting held on May 27, 2025, has recommended a final dividend of Rs. 1/- (i.e. 10%) per equity share of the face value of Rs. 10/- each fully paid-up for the Financial Year 2024-25, subject to the approval of members of the Company at the ensuing Annual General Meeting. The said dividend will be payable to those members whose names appear in the Register of Members of the Company on the record date to be published by the Company.

Pursuant to the SEBI master circular no. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024 read with Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/81 dated June 10, 2024 ("SEBI Circulars"), it is mandatory for all the shareholder(s) holding shares in physical form to update their PAN, Contact Details (Postal Address with PIN code and Mobile Number), Bank A/c details, Specimen Signature and Nomination for their corresponding folio. In case if any of such details/documents are not registered with MUFG Intime India Private Limited (formerly Link Intime India Private Limited), Company's Registrar and Share Transfer Agent ("RTA"), such folio(s) shall be considered as KYC non-compliant, and such shareholder(s) shall be eligible to receive any dividend/interest payments only through electronic mode effective from April 1, 2024, upon updation of the required details with RTA.

The relevant investor service request forms in this regard are available on the website of the Company at <https://www.cordscable.com/cordscable/corporate.php> and RTA <https://web.in.mpms.mufig.com/KYC-downloads.html>

In accordance with the provisions of the Income-tax Act, 1961 ("IT Act"), as amended from time to time, read with the provisions of the Finance Act, 2020, with effect from April 1, 2020, dividend declared and paid by the Company is taxable in the hands of its members and the Company is required to deduct tax at source ("TDS") from dividend paid to the members at the applicable rates.

This communication summarizes the applicable TDS provisions in accordance with the provisions of the IT Act, for various member categories, including Resident or Non-Resident members.

For Resident Members:

*A.1 No tax shall be deducted on payment of dividend to the resident individual members, if the total dividend for a financial year **does not exceed INR 10,000/- (Rupee Ten Thousand)**, subject to availability of PAN of member.*

A.2 Tax shall be deducted from Dividend paid to resident members (other than category prescribed under A.1 above) as per the details provided below:

Particulars	Applicable Rate of Tax	Declaration/ documents required
Where valid PAN is updated with the Depository Participant (<i>in case shares are held in dematerialized form</i>) or with Company's Registrar and Transfer Agent ("RTA") i.e., MUFG Intime India Private Limited (<i>in case shares are held in physical form</i>) and no exemption is sought by the resident member	10%	Not applicable
No PAN/ Invalid PAN/ Inoperative PAN* and no exemption sought by member	20%	Not applicable Note: In case of a Member being resident individual eligible for obtaining Aadhaar Number have not linked the Aadhar Number allotted with its PAN (as on the date of payment of such dividend), such PAN would be treated as inoperative for the provisions of deduction of TDS.

Where lower/ nil tax deduction certificate is issued by Income Tax Department under section 197 of the IT Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	<ul style="list-style-type: none"> • Copy of PAN card • Copy of lower tax withholding certificate obtained from Income Tax Department <p>Note: The certificate should be valid for the financial year 2025-26 and should cover the dividend income from the company.</p>
---	---	--

** 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.*

A.3 No tax shall be deducted on Dividend to resident members if the members submit documents mentioned in the below table with the RTA:

Particulars	Declaration/ documents required
Individual furnishing Form 15G/ 15H	<ul style="list-style-type: none"> • Copy of PAN card • Form 15G (applicable to an individual who is less than 60 years) OR Form 15H (applicable to individual who is 60 years or more), provided that all the required eligibility conditions are met. Please download Form 15G and 15H from the link given at the end of this communication.
Submitting Certificate under Section 197 of the IT Act	<ul style="list-style-type: none"> • Copy of PAN card • NIL withholding tax certificate obtained from tax authority <p>Note: The certificate should be valid for the financial year 2025-26 and should cover the dividend income from the company.</p>
Members [e.g. LIC, GIC,] for whom Section 194 of the IT Act is not applicable	<ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (Please download Format SD1 from the link given at the end of this communication) along with adequate documentary evidence (e.g., registration certificate) to the effect that no tax withholding is required pursuant to the provisions of Section 194 of the IT Act.
Category I and II Alternative Investment Fund (AIF)	<ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (Please download Format SD1 from the link given at the end of this communication) that the AIF is registered with SEBI as per SEBI Regulations along with copy of registration certificate along with the confirmation that their

	income is exempted from tax in terms of notification no. 51/2015 issued by CBDT
Persons covered under Section 196 of the IT Act (e.g. Mutual Funds specified under clause (23D) of Section 10 of the IT Act, RBI, Govt.)	<ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (Please download Format SD1 from the link given at the end of this communication) along with documentary evidence (e.g., registration certificate) that the person is covered under said Section 196 of the IT Act
Other Members exempt as per Section 197A of the IT Act including those mentioned in Circular No. 18/2017 issued by CBDT viz. New Pension System Trust governed by Section 10(44), Recognized Provident Fund, Approved Superannuation Fund or Approved Gratuity Fund	<ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (Please download Format SD1 from the link given at the end of this communication) along with documentary evidence to the effect that no tax withholding is required • Copy of the lower TDS certificate obtained from Income Tax Department (except those covered by Circular 18/2017)

B. NON-RESIDENT MEMBER:

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))	20% plus applicable surcharge and cess OR Tax Treaty Rate (Whichever is lower)	<p>If the member wants to avail the tax rates as per the Tax Treaty, following documents would be required:</p> <ul style="list-style-type: none"> • Self-attested copy of the Permanent Account Number (PAN) allotted by the Indian Income Tax authorities • Self-attested copy of Tax Residency Certificate (TRC) issued by the competent authority of the

Particulars	Applicable Rate	Documents required (if any)
		<p>country of member's residency, evidencing and certifying the tax residency status of the member in the country of residency during the Financial Year 2025-26</p> <p>Electronically generated Form 10F from the link https://eportal.incometax.gov.in</p> <ul style="list-style-type: none"> • In case of FIIs and FPIs, self-attested copy of SEBI registration certificate • Self-declaration in the (Please download Format SD2 from the link given at the end of this communication), certifying that – <ul style="list-style-type: none"> i. You will continue to remain a tax resident of the country of your residency during the Financial Year 2025-26; ii. You are eligible to claim the beneficial Tax Treaty rate for the purposes of tax withholding on dividend declared by the Company; iii. You have no reason to believe that your claim for the benefits of the Tax Treaty is impaired in any manner; iv. You are the beneficial owner of your shareholding in the Company and dividend receivable from the Company; v. You do not have a taxable presence/ permanent establishment/ fixed base/ Business Connection/ Place of Effective Management, in India in accordance with the applicable Tax Treaty or dividend income is not attributable/ effectively connected to any permanent establishment or fixed base in India; vi. Non-resident complies with any other condition prescribed in the relevant Tax Treaty and provisions under the Multilateral Instrument ('MLI').
Submitting Certificate under Section 197 of the IT Act.	Rate specified in Lower/Nil withholding	<ul style="list-style-type: none"> • Lower/NIL withholding tax certificate obtained from tax authority

Particulars	Applicable Rate	Documents required (if any)
	tax certificate	Note: The certificate should be valid for the financial year 2025-26 and should cover the dividend income from the company.
Alternative Investment Fund – Category III located in International Financial Services Centre	10% (plus applicable surcharge and cess)	<ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (Please download Format SD3 from the link given at the end of this communication) along with adequate documentary evidence (e.g. registration certificate) substantiating the nature of the entity.
Non-Resident Members who are tax residents of Notified Jurisdictional Area as defined u/s 94A(1) of the IT Act	30%	Not applicable
Sovereign Wealth funds and Pension funds notified by Central Government u/s 10(23FE) of the IT Act	NIL	<ul style="list-style-type: none"> • 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 (Please download Format SD4 & SD5 from the link given at the end of this communication) that the conditions specified in section 10(23FE) have been complied with.
Foreign Portfolio Investors (FPIs) – Category I	10% (plus applicable surcharge and cess) in case of a valid PAN	<ul style="list-style-type: none"> • Copy of PAN card • Self-declaration (Please download Format SD6 from the link given at the end of this communication) along with adequate documentary evidence (e.g. registration certificate) substantiating the nature of the entity.
Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under section 10(23FE) of the IT Act	NIL	Self-Declaration (Please download Format SD7 from the link given at the end of this communication) substantiating the fulfillment of conditions prescribed under section 10(23FE) of the IT Act

Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company/RTA, of the documents submitted by Non-Resident members 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 the absence of the same, the company will not be obligated to apply the beneficial Tax Treaty rate at the time of tax deduction on dividends.

For all members (Resident and Non- Resident)

Members holding shares under multiple accounts under different residential status/ Member category and single PAN, may note that, higher of the tax rate as applicable to different residential status/ category, will be considered on their entire shareholding which is held under different accounts.

The aforementioned forms (duly completed, signed and scanned) along with PAN (unless already registered) shall be submitted with our RTA, MUFG Intime India Private Limited (Formerly M/s. Link Intime India Private Limited) website at <https://web.in.mpms.mufig.com/formsreg/submission-of-form-15g-15h.html> on or before **September 16, 2025**, in order to enable the Company to determine and deduct appropriate TDS / withholding tax, as may be applicable. Any communication in relation to tax rate determination/ deduction received post **September 16, 2025**, shall not be considered.

After receipt of any of the declarations, if the Company basis its independent assessment, finds any information that is contrary to the declarations received by it, the Company reserves right to rely on the results of its independent assessment and make a deduction of taxes at a higher rate as per applicable provisions of the IT Act.

It may be further noted that in case the tax on dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents or for any other reason, there would still be an option available with the member to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Company for such tax deduction.

A declaration must be filed with the Company where the whole or any part of the dividend income is assessable, under the provisions of the IT Act, in the hands of a person other than the member in accordance with Rule 37BA(2) of the Income-tax Rules, 1962. The declaration must consist of name, address, PAN, along with other documents mentioned above depending upon the tax residency status of such person to whom credit is to be given and proportion of credit to be given in respect of dividend income.

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 members (s), such Member(s) will be responsible to indemnify the Company and also, provide the Company with all information/documents and co-operation in any appellate proceedings.

This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. Members should consult their tax advisors for requisite action to be taken by them.

All communications/ queries in this respect should be addressed and sent to our RTA, M/s. MUFG Intime India Private Limited (Formerly M/s. Link Intime India Private Limited) at its email address at rnt.helpdesk@in.mpms.mufg.com.

Please note that the Company will not accept any declaration/ document at this/ any other email address. Kindly use the link as provided above to upload declaration/ documents.

We request your cooperation in this regard.

Yours faithfully,
For **Cords Cable Industries Limited**

Sd/-
Naveen Sawhney
Managing Director

To view / download Form 15G [click here](#)

To view / download Form 15H [click here](#)

To view / download Form 10F [click here](#)

To view / download - Self Declaration SD1 for Resident Members [click here](#)

To view / download - Self Declaration SD2 for Non-Resident Members [click here](#)

To view / download - Self Declaration SD3 for AIF Category III [click here](#)

To view / download - Self Declaration SD4 for Sovereign Wealth Fund [click here](#)

To view / download - Self Declaration SD5 for Pension Funds [click here](#)

To view / download - Self Declaration SD6 for Category – IFPI [click here](#)

To view / download - Self Declaration SD7 for Abu Dhabi [click here](#)

Disclaimer: This communication is not to be treated as advice from the Company or its affiliates or MUFG Intime India Private Limited. Members should obtain the tax advice related to their tax matters from a tax professional.

Please note that this communication is applicable only if you are an eligible member to receive dividend as on the record date to be published by the Company.

Note: This is a system generated email. Please do not reply to this email.