Annexure C

Intimation On Deduction Of Tax On Final Dividend FY-2025-26

We wish to inform you that the Company has fixed **Friday, September 11, 2026** as the '**Record Date**' for determining entitlement of members to a dividend for the financial year ended March 31, 2026, if declared at the AGM.

The dividend of ₹ 0.50/- per equity share having face value of ₹ 2/-, if declared by the members at the AGM, will be paid subject to deduction of income-tax at source ('TDS') as under: -

a) To all the Beneficial Owners as at the close of business hours of the day on **Friday, September 11, 2026**, as per the list of beneficial owners to be furnished by the National Securities Depository Limited and Central Depository Services (India) Limited in respect of the shares held in demat form; and

b) To all the members holding shares in physical form, after giving effect to valid transfers in respect of the transfer request lodged with the Company's RTA, on or before the close of business hours on **Friday, September 11, 2026**.

As per the Income Tax Act, 2025 (the Act), dividend paid and distributed by a Company is taxable in the hands of shareholders. The Company shall, therefore, be required to deduct taxes at source (TDS) at the time of making payment of the dividend, if approved by the Shareholders at the forthcoming AGM. Shareholders are requested to ensure that their bank account details in their respective demat accounts/physical folios are updated, to enable the Company to make timely credit of dividend in their bank accounts. The tax deduction rates would vary depending on the residential status of the shareholders, documents submitted by the shareholders and accepted by the Company. This communication provides a brief of the applicable Tax Deduction at Source (TDS) provisions under the Act for Resident and Non-Resident Shareholder categories.

If there is any change in the information, you are requested to update your records such as tax residential status, PAN and register your e-mail address, mobile numbers and other details with your relevant depositories through your depository participants in case you are holding shares in dematerialized form, and if you are holding shares in physical mode, you are requested to furnish details to MUFG Intime India Private Limited, the Registrar and Transfer Agent of the Company ('RTA'). The records may please be updated before the Record Date i.e. **Friday, September 11, 2026** to ensure correct deduction of tax, if applicable. Any documents submitted after Record Date will be accepted at sole discretion of the Company.

In accordance with the SEBI Circular, dividends, in respect of physical folios wherein KYC details are not updated before the record date, will be held back by the Company and an intimation shall be sent by the Company to such shareholders, intimating them regarding the Dividend being withheld. Further, the dividend will get credited to their bank account only after the KYC details are updated in the folio. However, the Company will follow any mandate in case otherwise issued by the SEBI in this regard.

I. FOR RESIDENT SHAREHOLDERS:

Tax is required to be deducted at source under Section 393(1) read with 393(4) of the Act, at the rate of 10% on the amount of dividend where Shareholders have registered their valid Permanent Account Number (PAN). In case, Shareholders do not have PAN/invalid PAN/PAN not linked with Aadhaar, TDS at the rate of 20% shall be deducted under Section 397(2) of the Act.

a. Resident Individuals

No tax shall be deducted on dividend payable to resident individuals if:

i. Total dividend amount to be received by them during the Tax Year (TY) 2026-27 does not exceed ₹ 10,000; or

ii. The Shareholder provides Form 121, provided that all the required eligibility conditions are met. Please note that all fields are mandatory to be filled up and the Company may at its sole discretion reject the form, if it does not fulfil the prescribed requirement under the Act. Click here to access Form 121 Form 121 needs to be furnished only if dividend amount exceeds ₹ 10,000. Considering that the Company has declared dividend of ₹ 0.50/- per share, need for submitting Forms 121 will arise only if your shareholding exceeds 20000 shares.

iii. Exemption certificate is issued by the Income-tax Department, if any.

b. Resident - Other than Individuals

No tax shall be deducted on dividend payable to the following resident -other than individuals where they provide details and documents.

Category of shareholders	Tax Deduction Rate	Exemption Applicability/Documents required
Insurance Companies	Nil	Self-declaration that it qualifies as 'Insurer' as per section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the equity shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/Life Insurance Corporation of India (LIC)/General Insurance Corporation of India (GIC).
Mutual Funds	Nil	Self-declaration that it is registered with Securities and Exchange Board of India (SEBI) and as specified at Schedule VII to section 11 of the Act along with self-attested copy of PAN card and certificate of registration with SEBI.
Alternative Investment Fund	Nil	Self-declaration that its income is exempt under Schedule V to section 11 of the Act, and they are registered with SEBI as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI.
National Pension System (NPS) Trust	Nil	Self-declaration that it qualifies as NPS Trust and income is eligible for exemption under Schedule VII to section 11 of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.
Other Non-Individual Shareholders	As applicable	Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.

In case Resident Shareholders provide certificate under Section 395(1) of the Act, for lower/NIL withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy to the Company.

II. FOR NON-RESIDENT SHAREHOLDERS:

a. **As per Domestic Tax Law:** Taxes are required to be withheld in accordance with the provisions of Section 393(2) of the Act as per the rates as applicable. As per the relevant provisions of the Act, the withholding tax shall be at the rate of 20% (plus applicable surcharge and cess) on the amount of dividend payable to them. In case, non-resident Shareholders provide a certificate issued under Section 395(1) of the Act, for lower/ Nil withholding of taxes, rate specified in the said certificate shall be considered, on submission of self-attested copy of the same.

b. **As per Double Tax Avoidance Agreement (DTAA):** As per Section 159 of the Act, the non-resident Shareholder has the option to be governed by the provisions of the DTAA 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 DTAA benefit, the non-resident Shareholders are required to submit the following:

   i. Self-attested copy of the PAN card allotted by the Indian Income Tax authorities.

   ii. Self-attested copy of Tax Residency Certificate (TRC) for the year 2026-27 or calendar year 2026, valid as on record date, obtained from the tax authorities of the country of which the Shareholder is a resident.

   iii. Self-declaration in Form 41 for Tax Year 2026-27 executed in electronic mode from Income tax portal which can be downloaded from https://eportal.incometax.gov.in/.

   iv. Self-declaration by Shareholder of meeting treaty eligibility requirement and satisfying beneficial ownership requirement (TY 2026-27). (Required only where Tax treaty benefit needs to be availed).

   v. In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate.

   vi. 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.

   It is recommended that Shareholders should independently satisfy their eligibility to claim DTAA benefit including meeting of all conditions laid down by DTAA.

Kindly note that the Company is not obligated to apply beneficial DTAA rates at the time of tax deduction/withholding on dividend amounts. Application of beneficial rate as per DTAA for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident Shareholder.

c. **Global Depositary Receipt ('GDR') Holders:** In case of GDR holders, taxes shall be withheld at 10% plus applicable surcharge and cess in accordance with provisions of Section 393(2) of the Act, only if they provide self-attested copy of the PAN Card. In case, no PAN details are made available, tax will be deducted at 20% plus applicable surcharge and cess.

III. PAYMENT OF DIVIDEND:

The dividend on Equity Shares for FY 2025-26, once approved by the Shareholders of the Company at the AGM, will be paid after deducting the tax at source. The following provisions under the Act will also be considered to determine the applicable TDS rate:

a. TDS to be deducted at higher rate in case of non-linkage of PAN with Aadhaar

As per Section 262 of the Act, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply with this, the PAN allotted shall be deemed to be invalid/ inoperative and tax shall be deducted at the rate of 20% as per the provisions of Section 397(2) of the Act.

b. Declaration under Rule 203

In terms of Rule 203 of the Income Tax Rules, 2026, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then such deductee should file declaration with Company in the manner prescribed in the Rules.

c. For Shareholders having multiple accounts under different status/category

Shareholders holding Equity 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.

IV. SUBMISSION OF TAX RELATED DOCUMENTS:

a) Shareholders are requested to send scan copies of the document such as Form 121 and documents under Sections 393(5), 393(6), etc. to cs@amines.com , followed by hard copies to be delivered at the Corporate Head Office of the Company situated at 'D' Building, Shivsagar Estate, 6th Floor, Dr. Annie Besant Road, Worli, Mumbai – 400018, on or before **Friday, September 11, 2026**, in order to enable the Company to determine and deduct appropriate TDS/withholding tax rate. Any documents received after record date will be accepted at sole discretion of the Company.

b) Documents sent to any other email address may lead to non-submission of documents and attract TDS as per the provisions of the Act. It may be further noted that in case the tax on said dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from you, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible.

c) The tax credit can also be viewed in Form 168 by logging in with your credentials (with valid PAN) at TRACES https://www.tdscpc.gov.in/app/login.xhtml or the e-filing website of the Income Tax department of India https://www.incometax.gov.in/iec/foportal/

d) Documents sent to any other email ids may tantamount to non-submission of documents and attract

e) Incomplete and/or unsigned forms and declarations will not be considered by the Company.

f) Following blank forms for tax exemptions/ declaration are also made available on the website of the Company at https://www.amines.com/dividend-tax-forms-and-declarations.html:

   i. Form No. 121 - Declaration under Section 393(6) for receipt of certain incomes without deduction of tax.

   ii. Declaration regarding Category and Beneficial Ownership of Shares.

   iii. Declaration regarding Tax Residency and Beneficial Ownership of shares.

   iv. Procedure to file application for Form 41 online on Income Tax Portal.

   v. Declaration regarding credit for tax deducted at source in terms of section 390 of the Income-tax Act, 2025 read with Rule 203 of the Income-tax Rules, 2026.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the Shareholder/s, such Shareholder/s will be responsible to indemnify the Company and also provide the Company with all information/documents and co-operation in any assessment/appellate proceedings before the Tax/Government authorities.

V. OTHER GENERAL INFORMATION FOR THE MEMBERS:

a) For all self-attested documents, members must mention on the document "certified true copy of the original". For all documents being sent/accepted by email, the Member undertakes to send the original document/s at the request of the Company.

b) TDS will be deducted based on the details of registered member only. Once TDS is deducted in the name of Registered of Members/Beneficial Owners as appearing on Record Date, no transfer of such TDS in the name of another person shall be entertained under any circumstances.

c) Shareholders holding shares under multiple accounts under different status/category (e.g. Resident and non-resident) and single PAN, may note that higher tax as applicable to the status in which shares held under a PAN will be considered on their entire holding in different accounts.

d) Application of TDS rate is subject to necessary due diligence and verification by the Company of the member details as available in register of members on the Record Date, documents, information available in public domain, etc. In case of ambiguous, incomplete or conflicting information, or the valid information/documents not being provided, the Company will arrange to deduct tax at the maximum applicable rate.

e) In case TDS is deducted at a higher rate, an option is still available with the member to file the return of income and claim an appropriate refund, if eligible. Once deducted, no claim shall lie against the Company in relation to TDS.

f) In case of any discrepancy in documents submitted by the member, the Company will deduct tax at a higher rate as applicable, without any further communication in this regard.

g) 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.

h) In the case of joint shareholding, the withholding tax rate shall be considered basis the status of the primary beneficial shareholder.

i) In case you hold shares under multiple accounts under different status/category but under a single PAN, the highest rate of tax as applicable to the status in which shares held under the said PAN will be considered on the entire holding in different accounts.

j) For deduction of tax at source, the Company would be relying on the above data shared by RTA as updated up to the record date.

k) The Company shall not be liable to entertain any request from such a shareholder and the requisite steps will have to be taken by the shareholder at his/her/their end only.

DISCLAIMER: The information set out 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 investors are advised to consult their own tax consultant with respect to specific tax implications arising out of receipt of dividend.

By Order of the Board of Directors
For **AMINES & PLASTICIZERS LIMITED**

Place: Mumbai
Date: August 14, 2026

Omkar Mhamunkar
Company Secretary & Compliance Officer
Membership No.: A26645