



# AMINES & PLASTICIZERS LIMITED

(ISO 9001:2015, ISO 14001:2015, ISO 45001:2018 CERTIFIED COMPANY)

March 21, 2026

<b>BSE Limited</b> Phiroze Jeejeebhoy Towers Dalal Street, Fort, Mumbai - 400001. Security code: 506248	<b>National Stock Exchange of India Limited</b> Exchange Plaza, Bandra-Kurla Complex, Bandra East, Mumbai- 400051. Symbol: AMNPLST
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Dear Sir/ Madam,

**Sub:** Intimation under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations”)

In continuation of our earlier intimation dated February 27, 2026, we hereby inform you that the Company has received through email Income-Tax Assessment Orders (AO) passed by the Assessment Unit, Income Tax Department for Assessment Year (AY) 2014-15 (Received on March 20, 2026, at 10.11 PM) and for AY 2015-16 (Received on March 21, 2026, 01.04 PM).

Further, a Show Cause Notices (SCN) for Penalty Under Section 274 read with Section 271 (1)(c) of the Act is also received through email in aforesaid connection for the AY 2014-15 and AY 2015-16 are as under:

For AY 2014-15 : SCN dated March 20, 2026, Email received on March 21, 2026 at 03.50 AM

For AY 2015-16 : SCN dated March 20, 2026, Email received on March 21, 2026 at 01.09 PM

Further, details as required under Regulation 30 of the Listing Regulations, read with Schedule III of the Listing Regulations and in accordance with Industry Standards Note on Regulation 30 of the LODR Regulations read with SEBI Master Circular vide Ref. **HO/49/14/14(7)2025-CFD-POD2/I/3762/2026** Issued on July 11, 2023 and Last updated on January 30, 2026 (the “SEBI Master Circular”) are given under **Form A**.

Further, details as required under the applicable provisions of Regulation 30 of the Listing Regulations, read with Schedule III, Part- A, Para- A (20) read with Annexure 18 of SEBI Master Circular are also given under as **Form B** and details as required under the applicable provisions of Regulation 30 of the Listing Regulations, read with schedule III, Part- A, Para- B (8) read with Annexure 18 of SEBI Master Circular are given under **Form C**.

In respect of the captioned matter, I, the undersigned, state and declare that the information and details provided in **Form A** annexed to this letter, in compliance with Regulation 30(13) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, is true, correct and complete to the best of my knowledge and belief.

This intimation shall be available on the Company’s website at <https://www.amines.com/announcements.html>

You are requested to kindly take the same on your record.

Thanking you,

Yours sincerely,

**For Amines & Plasticizers Limited**

**Omkar Mhamunkar**

**Company Secretary & Compliance Officer**

**Membership No. ACS 26645**

**Encl:** As above.

CORPORATE OFFICE : ‘D’ BUILDING, 6<sup>TH</sup> FLOOR, SHIV SAGAR ESTATE, DR. ANNIE BESANT ROAD, WORLI, MUMBAI - 400 018.

PHONE : +91-22-6221 1000 • FAX : +91-22-2493 8162 • E-MAIL : info@amines.com

WEBSITE : www.amines.com • CIN No.: L24229AS1973PLC001446

REGD. OFFICE : T-11, 3<sup>RD</sup> FLOOR, GRAND PLAZA, PALTAN BAZAR, G. S. ROAD, GUWAHATI - 781008, ASSAM.



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Form - A

**Disclosure regarding receipt of communication from regulatory, statutory, enforcement or judicial authority under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [Regulation 30(13) – Disclosure of communication from regulatory, statutory, enforcement or judicial authority]**

1	Name of the Listed Entity	Amines & Plasticizers Limited
2	Type of communication received	Assessment Order under Section 147 read with Section 250 read with section 144B of the Income Tax Act, 1961 (“the Act”) and Show Cause Notices (SCN) for Penalty under Section 274 read with Section 271 (1)(c) of the Act is also received for the Assessment Year 2014-15 and 2015-16.
3	Date of receipt of communication	Assessment Orders: For AY 2014-15 : March 20, 2026, at 10.11 PM For AY 2015-16 : March 21, 2026, at 01.04 PM  SCN for Penalty Under Section 274 read with Section 271 (1)(c) of the Act in connection with Aforesaid Assessment Orders : For AY 2014-15 : SCN dated March 20, 2026, Email received on March 21, 2026 at 03.50 AM For AY 2015-16 : SCN dated March 20, 2026, Email received on March 21, 2026 at 01.09 PM
4	Authority from whom communication received	Income Tax Department, Office of the Income Tax Officer, Assessment Unit
5	Brief summary of the material contents of the communication received, and reasons for receipt of the communication	The Company has received an Assessment Orders on the date mentioned above under Section 147 read with Section 250 read with section 144B of the Income Tax Act, 1961 (“the Act”) wherein the Demand is raised are as under: <ul style="list-style-type: none"><li>• For AY 2014-15 : Rs. 3,40,62,316/- (Inclusive of Interest of Rs. 2,08,15,413/- )</li><li>• For AY 2015-16 : Rs. 5,40,04,500/- (Inclusive of Interest of Rs. 3,77,32,432/- )</li></ul> The Company has also received SCN’s for Penalty Under Section 274 read with Section 271 (1)(c) of the Act in connection with Aforesaid Assessment Orders.
6	Period for which communication would be applicable if stated	AY 2014-15 AY 2015-16
7	Expected financial implications on the listed company, if any	Based on preliminary assessment, prevailing law, and on the advice of Counsel, the Company does not foresee any material impact on the financial, operational, or other activities.  However, for the sake of disclosure, the Demand as per the Assessment Orders for each AY are provided below:

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		<ul style="list-style-type: none"> <li>For AY 2014-15 : Rs. 3,40,62,316/- (Inclusive of Interest of Rs. 2,08,15,413/- )</li> <li>For AY 2015-16 : Rs. 5,40,04,500/- (Inclusive of Interest of Rs. 3,77,32,432/- )</li> </ul> <p>Please note that SCN's have not quantified any penalty. The Company, after taking legal advice, will contest the SCNs along with the documentary evidence in support of the same. The Company does not foresee any material impact on the financial, operational, or other activities</p>
8	Details of any aberrations/non-compliances identified by the authority in the communication	As per Information Provided in Point No. 5 above.
9	Details of any penalty or restriction or sanction imposed pursuant to the communication	<p>No quantification of Penalty has been passed. However, in the aforesaid connection, a Show Cause Notice (SCN) for Penalty Under Section 274 read with Section 271 (1)(c) of the Act is also received for the Assessment Year 2014-15 and 2015-16, the details of which are provided in Point No. 3.</p> <p>The Company, after taking legal advice, will contest the SCN along with the documentary evidence in support of the same.</p>
10	Action(s) taken by listed company with respect to the communication	The Company is in the process of preferring an appeal against the Assessment Orders and will also contest the SCN with the documentary evidence in support of the same. Based on the preliminary assessment, prevailing law, and on the advice of counsel, the Company does not foresee any material impact on the financial, operational, or other activities.
11	Any other relevant information	<p>This is with reference to our earlier communication dated February 27, 2026, wherein the Company has intimated receipt of Show Cause Notices (SCN) under Section 147 of the Income Tax Act, 1961 for AY 2013-14, 2014-15 and 2015-16.</p> <p>The aforesaid Assessment Orders for AY 2014-15 and 2015-16 are in connection with the earlier issued SCN which were disclosed to the Stock Exchanges on February 27, 2026.</p>

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# AMINES & PLASTICIZERS LIMITED

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Form - B

(Details as required under the applicable provisions of Regulation 30 of the Listing Regulations, read with Schedule III, Part- A, Para- A (20) read with Annexure 18 of SEBI Master Circular vide Ref. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 Issued on July 11, 2023, and Last updated on January 30, 2026)

Name of the authority	Income Tax Department, Office of the Income Tax Officer, Assessment Unit
Nature and details of the action(s) taken or order(s) passed	Assessment Order under Section 147 read with Section 250 read with section 144B of the Income Tax Act. 1961 ("the Act") and Show Cause Notice (SCN) for Penalty Under Section 274 read with Section 271 (1)(c) of the Act is also received for the Assessment Year 2014-15 and 2015-16.
Date of receipt of direction or order, including any ad-interim or interim orders, or any other communication from the authority	Assessment Orders: For AY 2014-15 : March 20, 2026, at 10.11 PM For AY 2015-16 : March 21, 2026, at 01.04 PM  SCN for Penalty Under Section 274 read with Section 271 (1)(c) of the Act in connection with Aforesaid Assessment Orders : For AY 2014-15 : SCN dated March 20, 2026, Email received on March 21, 2026 at 03.50 AM For AY 2015-16 : SCN dated March 20, 2026, Email received on March 21, 2026 at 01.09 PM
Details of the violation(s)/ contravention(s) committed or alleged to be committed	The Company has received an Assessment Orders on the date mentioned above under Section 147 read with Section 250 read with section 144B of the Income Tax Act. 1961 ("the Act") wherein the Demand is raised are as under: <ul style="list-style-type: none"> <li>For AY 2014-15 : Rs. 3,40,62,316/- (Inclusive of Interest of Rs. 2,08,15,413/- )</li> <li>For AY 2015-16 : Rs. 5,40,04,500/- (Inclusive of Interest of Rs. 3,77,32,432/- )</li> </ul> The Company has also received SCN's for Penalty Under Section 274 read with Section 271 (1)(c) of the Act in connection with Aforesaid Assessment Orders.
Impact on financial, operation or other activities of the listed entity, quantifiable in monetary terms to the extent possible.	Based on preliminary assessment, prevailing law, and on the advice of Counsel, the Company does not foresee any material impact on the financial, operational, or other activities.  However, for the sake of disclosure, the Demand as per the Assessment Orders for each AY are provided below: <ul style="list-style-type: none"> <li>For AY 2014-15 : Rs. 3,40,62,316/- (Inclusive of Interest of Rs. 2,08,15,413/- )</li> <li>For AY 2015-16 : Rs. 5,40,04,500/- (Inclusive of Interest of Rs. 3,77,32,432/- )</li> </ul> Please note that SCN's have not quantified any penalty. The Company, after taking legal advice, will contest the SCNs along with the documentary evidence in support of the same. The Company does not foresee any material impact on the financial, operational, or other activities

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Form - C

(Details as required under the applicable provisions of Regulation 30 of the Listing Regulations, read with schedule III, Part- A, Para- B (8) read with Annexure 18 of SEBI Master Circular vide Ref. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 Issued on July 11, 2023 and Last updated on January 30, 2026)

<p>The details of any change in the status and / or any development in relation to such proceedings</p>	<p>This is with reference to our earlier communication dated February 27, 2026, wherein the Company has intimated receipt of Show Cause Notices (SCN) under Section 147 of the Income Tax Act. 1961 for AY 2013-14, 2014-15 and 2015-16 and the responses were filed by the Company.</p> <p>Thereafter the Company received Assessment Orders for AY 2014-15 and 2015-16 are in connection with the same. The Details of which have already provided in Point No. 5 of <b>Form A above</b> and again reproduced here for easy reference:</p> <p>The Company has received an Assessment Order on the date mentioned above under Section 147 read with Section 250 read with section 144B of the Income Tax Act. 1961 (“the Act”) wherein the Demand is raised as under:</p> <ul style="list-style-type: none"><li>• For AY 2014-15 : Rs. 3,40,62,316/- (Inclusive of Interest of Rs. 2,08,15,413/- )</li><li>• For AY 2015-16 : Rs. 5,40,04,500/- (Inclusive of Interest of Rs. 3,77,32,432/- )</li></ul> <p>The Company has also received SCN’s for Penalty Under Section 274 read with Section 271 (1)(c) of the Act in connection with Aforesaid Assessment Orders. Please note that SCN’s have not quantified any penalty. The Company, after taking legal advice, will contest the SCN along with the documentary evidence in support of the same. The Company does not foresee any material impact on the financial, operational, or other activities.</p> <p>The Company will also update the same under the ensuing Integrated Quarterly Corporate Governance.</p>
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