

# *Oriental Aromatics*

Ref: OAL/BSE/NSE/16/2026-27

10<sup>th</sup> July, 2026

To  
The Manager  
Department of Corporate Services,  
**BSE Limited,**  
Phiroz Jeejeebhoy Towers  
Dalal Street, Mumbai- 400 001  
**Scrip ID : OAL**  
**Scrip Code: 500078**

To  
The Manager  
Listing Department,  
**National Stock Exchange of India Limited**  
Exchange Plaza, Bandra Kurla Complex  
Bandra (East), Mumbai - 400 051  
**Symbol: OAL**  
**Series : EQ**

## **Sub: Communication to Shareholders - Intimation on Tax Deduction on Dividend**

Dear Sir/Madam,

This has reference to our letter no. OAL/BSE/NSE/07/2026-27 dated 20<sup>th</sup> May, 2026, regarding payment of Dividend for the Financial Year 2025-26 to the eligible Shareholders of Oriental Aromatics Limited (the "Company"), if declared at the forthcoming Annual General Meeting ("AGM").

Pursuant to the provisions of the Income Tax Act, 2025 and the rules framed thereunder, as amended, dividend income is taxable in the hands of the shareholders.

In this regard, please find enclosed herewith an email communication which has been sent to all the shareholders having their email ID's registered with the Company/Depositories explaining the process on withholding tax from dividends paid to the shareholders at prescribed rates along with necessary annexures.

The above communication will also be hosted on the website of the Company and the same can be accessed at <https://www.orientalaromatics.com/downloads.php>.

This is for your information and records.

**For Oriental Aromatics Limited**

**Kiranpreet Gill**  
**Company Secretary & Compliance Officer**

*Oriental Aromatics Ltd.*

**Registered Office** 133, Jehangir Building, 2nd Floor, M.G. Road, Fort, Mumbai 400 001, India.

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**Email ID: [investors@orientalaromatics.com](mailto:investors@orientalaromatics.com); Website: [www.orientalaromatics.com](http://www.orientalaromatics.com)**

## **Communication to Shareholders - Intimation on Tax Deduction on Dividend**

Date: 9<sup>th</sup> July, 2026

Dear Shareholder,

We are pleased to inform you that the Board of Directors of Oriental Aromatics Limited (“the Company”) at their meeting held on Wednesday, May 20, 2026 have recommended the payment of Final Dividend of Rs. 0.50/- per Equity share i.e. 10 % on face value of Rs. 5/- each for the financial year 2025-26. The said Final Dividend, upon approval of shareholders in the ensuing Annual General meeting scheduled on Tuesday, August 18, 2026, shall be payable to those members whose names appear in the Register of Members/ list of Beneficial Owners as provided by the Depositories i.e. National Securities Depository Limited (NSDL) and Central Depository Services (India) Ltd (CDSL) as on Wednesday, August 05, 2026 (cut-off date fixed for Final dividend payment). Please note that dividend income is taxable in the hands of the shareholders and the Company is therefore required to deduct tax deducted at source (TDS) at the time of making the payment of such Dividend.

As you may be aware that as per the Income Tax Act, 2025 (“the Act”), dividends paid or distributed by a Company shall be taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source (“TDS”) at the time of making the payment of the said Final Dividend.

The TDS rate may vary depending on the residential status of the shareholder and the documents submitted by them and accepted by the Company in accordance with the provisions of the Income Tax Act, 2025 (‘the Act’). The TDS for various categories of shareholders along with required documents are provided in Table 1 and 2 below:

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**Table 1: Resident Shareholders:**

Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Any resident shareholder (With PAN)	As per Section 393(1) [Table Sl. no. 7] of the Act - 10%	Update/Verify your PAN, and the residential status as per the Act, if not already done, with the depositories/depository participants (“DPs”) (in case of shares held in Demat mode) and with the Company's Registrar and Transfer Agents – MUFG Intime India Private Limited (formerly Link Intime India Private Limited)
<b>No deduction of TDS in the following cases –</b>		
<ul style="list-style-type: none"> <li>• If aggregate dividend paid or likely to be paid to a resident Individual shareholder during Tax Year 2026-27 does not exceed INR 10,000/- through any mode other than cash. For the purpose of aggregation, dividend already paid in Tax Year 2026-27 will be considered.</li> <li>• If shareholder is exempted from TDS provisions through any circular or notification and provides an attested copy of the PAN along with the documentary evidence in relation to such exemption.</li> </ul>		
Submitting Form 121	NIL	Eligible Shareholder providing Form 121 ( <b>Annexure 1</b> ) on fulfilment of prescribed conditions. PAN is mandatory to be provided in Form 121.  <b>Shareholders are requested to submit Form 121 considering the dividend already paid in Tax Year 2026-27.</b>
Certificate under Section 395(1) of the Act	Rate provided in the Certificate	Self-attested copy of certificate for Lower/NIL deduction of TDS obtained from the Income Tax authorities

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Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Insurance Companies: Public & Other Insurance Companies	NIL	Self-declaration that it has full beneficial interest with respect to shares owned, along with self-attested copy of PAN card and registration certificate ( <b>Annexure 2</b> )

Corporation established by or under a Central Act which is, under any law for the time being in force, exempt from income-tax on its income.	NIL	Documentary evidence that the person is covered under Section 393(5)(c) of the Act. ( <b>Annexure 2</b> )
Mutual Funds	NIL	Self-declaration that they are specified in Schedule VII (Table: Sl. No. 20 or 21) of the Income Tax Act, 2025 along with self- attested copy of PAN card and registration certificate ( <b>Annexure 2</b> )
Alternative Investment Fund (AIF) established in India	NIL	Documentary evidence that the person is covered by Notification No. 51/2015 dated 25 June 2015 (OR). Self-declaration that its income is exempt under Schedule V (Table Sl. No. 1) of the Income Tax Act, 2025 and they are governed by SEBI regulations as Category I or Category II AIF along with self-attested copy of the PAN card and registration certificate ( <b>Annexure 2</b> )
Recognized Provident Fund	NIL	Self-attested copy of a valid order from Commissioner under Rule 3 of Part A of Schedule XI this 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 Provision Act, 1952 needs to be submitted. ( <b>Annexure 2</b> )
Approved Superannuation Fund	NIL	Self-attested copy of valid approval granted by the Commissioner needs to be submitted under Rule 2 of Part
Approved Gratuity Fund	NIL	B of Schedule XI ( <b>Annexure 2</b> )

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National Pension Scheme Trust	NIL	No TDS is required to be deducted as per Section 393(9) of the Act.
Other resident shareholder without PAN/Invalid PAN	20%	As per Section 397(2) of the Act.

**Please note that:**

1. Recording of the valid Permanent Account Number (PAN) for the registered Folio/DP Id-Client Id is mandatory. In absence of valid PAN, tax will be deducted at a higher rate of 20% as per Section 397(2) of the Act. In case the shareholders who have not linked PAN with Aadhaar, higher rate of TDS as applicable shall be deducted.
2. Shareholders holding shares under multiple accounts under different status / category, but linked to a single PAN, may note that, higher of the tax, as applicable to any of these status/ category will be considered on their entire holdings across all such accounts.
3. In case, dividend income is assessed/taxable in the hands of a person other than the shareholder and TDS is applicable on such dividend, then such shareholder should file declaration with Company in the manner prescribed in Rule 203 of Income Tax Rules, 2026.

**Table 2: Non-resident Shareholders**

Category of shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Any non-resident shareholder [other than Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)]	As per Section 393(2) of the Act - 20% (plus applicable surcharge and cess) subject to applicable Treaty rate	Non-resident shareholders may opt for tax rate under Double Taxation Avoidance Agreement ("Tax Treaty") read with Multilateral Instrument ("MLI") provisions. The Tax Treaty rate shall be applied for tax deduction at source on submission of following documents to the Company: <ul style="list-style-type: none"> <li>• Self-attested Copy of the PAN Card</li> <li>• Self-attested copy of Tax</li> </ul>

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		<p>Residency Certificate (TRC) valid as on the Board meeting date <b>for the Tax Year 2026-27 or for the calendar year 2026</b> obtained from the tax authorities of the Country of which the shareholder is resident</p> <ul style="list-style-type: none"> <li>• Electronically filed Form 41.</li> <li>• Self-declaration confirming not having a Permanent Establishment in India, eligibility to Tax Treaty benefit read with MLI provision, if any and do not / will not have place of effective management in India. (<b>Annexure 3</b>)</li> <li>• Declaration to establish the genuineness of applicability of treaty provisions including provisions of General Anti-Avoidance Rules and Multilateral Instruments, if any</li> </ul> <p><b>Tax shall be deducted at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided and dividend already paid in the Tax Year 2026-27 will also be considered for determining the surcharge.</b></p>
FIIs / FPIs	Section 393(2) [Sl. No. 15] of the Act - 20% (plus applicable surcharge and cess) subject to applicable Treaty rate	<ul style="list-style-type: none"> <li>• For treaty relief as per the amended provisions of Section 393(2) [Sl. No. 15] of the Act, kindly provide all documents as stated above else tax shall be deducted at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided <b>and dividend</b></li> </ul>

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		<p><b>already paid in the Tax Year 2026-27 will also be considered for determining the surcharge.</b></p> <ul style="list-style-type: none"><li>· Update/Verify the PAN and legal entity status as per the Act, if not already done, with the depositories or with the Company's Registrar and Transfer Agent ("RTA"), as the case may be.</li><li>· Provide declaration whether the investment in shares has been made under the general FDI route or under the FPI route.</li><li>· Self-attested copy of SEBI Registration certificate.</li></ul>
Submitting Certificate under Section 393(2) /395(1) of the Act	Rate provided in the Certificate	Self-attested copy of Lower/NIL withholding tax certificate obtained from Income Tax authorities

## **Please note that:**

1. The Shareholders holding shares under multiple accounts under different status / category, but linked to a single PAN, may note that, higher rate of the tax, as applicable to any of these status/category will be considered on their entire holdings across all such accounts.
2. Kindly note that the Company is not obligated to apply beneficial tax treaty rates read with MLI provision at the time of tax deduction / withholding on dividend amounts. Application of beneficial rate of tax treaty 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.

To view / download Annexure 1 Form 121 [click here](#)

To view / download Annexure 2 Resident Tax Declaration [click here](#)

To view / download Annexure 3 Non - Resident Tax Declaration [click here](#)

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Kindly note that the aforesaid documents as explained in the Tables 1 and 2 above are required to be updated by visiting the link: <https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html> on or before **August 5, 2026 (Record Date)**, in order to enable the Company to determine and deduct appropriate TDS/withholding tax rate. No communication/documents on the tax determination/deduction shall be considered from **August 5, 2026 (Record Date)**. It is advisable to upload/send the documents at the earliest to enable the Company to collate the documents to determine the appropriate TDS rates.

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.

All communications/queries in this respect should be addressed and sent to our RTA, MUFG Intime India Private Limited (formerly Link Intime India Private Limited) at its email [Investor.helpdesk@in.mpms.mufg.com](mailto:Investor.helpdesk@in.mpms.mufg.com)

No claim shall lie against the Company for such taxes deducted.

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 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 appellate proceedings.

Shareholders will be able to see the credit of TDS in Form 168, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal>

Above communication on TDS sets out the provisions of Income-tax Act, 2025 as applicable in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholders should consult with their own tax advisors for the tax provisions that may be applicable to them.

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.

We request your cooperation in this regard.

Thanking you

**For Oriental Aromatics Limited**

**Sd/-**

**Kiranpreet Gill**

**Company Secretary and Compliance Officer**

**Note: This is system generated Email. Please do not reply to this Email.**

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