



July 14, 2026

To,
The Secretary,
Market Operations Department,
The BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
MUMBAI – 400 001.

Capital Market Operations
The National Stock Exchange of India Ltd.
Exchange Plaza, 5th Fl., Plot No.C/1,
G Block, Bandra-Kurla Complex,
Bandra (E),
MUMBAI – 400 051.

Scrip Code : 500003

Scrip Code : AEGISLOG

Dear Sir/Madam,

Sub. : Communication to Shareholders - Intimation on Tax Deduction on Dividend

Pursuant to the provisions of the Income-tax Act, 2025 ('the Act'), dividend shall be taxable in the hands of the Shareholders. The Company is therefore required to deduct tax at source on the Final dividend, if declared at the 69th Annual General Meeting ('AGM') scheduled on Friday, August 07, 2026 (recommended at the Board meeting held on 29th May, 2026), as already intimated to the stock exchanges.

In this regard, please find enclosed herewith a general communication which is being simultaneously emailed to the shareholders explaining the process on withholding tax from dividend to be paid by the Company to the shareholders at prescribed rates, along with prescribed annexures.

The aforesaid general communication is also placed on the Company's website at www.aegisindia.com.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For AEGIS LOGISTICS LIMITED

Sneha Parab
Company Secretary

Encl.: a.a.



AEGIS LOGISTICS LIMITED

CIN: L63090GJ1956PLC001032

Regd. Office: 502 Skylon, G.I.D.C., Char Rasta, Vapi 396 195, Dist. Valsad, Gujarat

Corp. Office: 1202, Tower B, Peninsula Business Park, G. K. Marg, Lower Parel (W), Mumbai – 400013

Tel.: +91 22 6666 3666; **Fax:** +91 22 6666 3777

E-mail: aegis@aegisindia.com; **Website:** www.aegisindia.com

COMMUNICATION TO THE SHAREHOLDERS

Dated: 14/07/ 2026

Dear Shareholders,

The Company is pleased to inform its shareholders that the Board of Directors of Aegis Logistics Limited (“the Company”) at their meeting held on Friday, May 29, 2026 has recommended a Final Dividend of Rs. 6.70/- per Equity share i.e. 670% on face value of Re. 1/- each for the financial year 2025-26. The said Final Dividend will 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 Friday, July 10, 2026 (Record date fixed for dividend payment), post approval of the shareholders at the ensuing Annual General Meeting (“AGM”) of the Company to be held on Friday, August 07, 2026.

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 Dividend.

The TDS rate may vary depending on the residential status of the shareholder and the documents submitted to the Company in accordance with the provisions of the Act. The TDS for various categories of shareholders along with required documents are provided in Table 1 and 2 below:

Table 1: Resident Shareholders

Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Any resident shareholder with Permanent Account Number (‘PAN’)	10%	PAN as updated with depository participant (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents – MUFG Intime India Private Limited (in case of shares held in physical mode).

	NIL	If dividend distributed/ paid or likely to be distributed/ paid to a resident Individual shareholder during FY 2026-27 does not exceed INR 10,000/-.
	NIL	If shareholder is exempted from TDS provisions through any circular or notification and provides an attested copy of the PAN card along with the documentary evidence in relation to the same.
Submitting Form 121 (erstwhile Forms 15G and 15H)	NIL	Eligible Shareholder providing Form 121 as notified under Income-tax Rules, 2026 (Form 121 replaces the erstwhile Forms 15G and 15H). Shareholders are required to fill part A (in full; including the declaration thereto) and part B (at Sr. No. 8 to 18 only). (Please refer attached formats)
Order under section 395 of the Act (erstwhile section 197 of the Income-tax Act, 1961)	Rate provided in the order	Lower/NIL withholding tax certificate obtained from Income Tax authorities for FY 2026-27 and should include dividend income.
Insurance Companies: Public & Other Insurance Companies as specified under section 393(4) of the Act (erstwhile section 194 of the Income-tax Act, 1961).	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 issued by the IRDAI.
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 196 of the Act.
Mutual Funds specified under schedule VII (20) of the Act (erstwhile section 10(23D) of the Income-tax Act, 1961).	NIL	If a self-declaration is provided along with the self-attested copy of PAN card and SEBI registration (Format attached herewith).
Alternative Investment Fund	NIL	If a self-declaration is provided, that the person is covered by Notification No. 51/2015 dated 25 June 2015 and established as Category I or Category II AIF under SEBI regulations along

		with the self-attested copy of PAN card and registration certificate issued by SEBI (Format attached herewith).
	10%	This rate will be applicable for Category III AIF

Resident Shareholders - Please Note that:

1. Recording of the valid 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 (erstwhile section 206AA of the Income-tax Act, 1961).
2. Shareholders holding 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.

If the provision of section 397 of the Act (deduction of tax at higher rate for non-furnishing of PAN by the deductee) is applicable to a specified person, in addition to the provision of this section, the tax shall be deducted at higher of the two rates provided in this section and in section 397 of the Act.

Table 2: Non-resident Shareholders

Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Any non-resident shareholder	20% (plus applicable surcharge and cess) or Tax Treaty rate whichever is lower	Non-resident shareholders may opt for tax rate under Double Taxation Avoidance Agreement ("Tax Treaty"). The Tax Treaty rate shall be applied for tax deduction at source on submission of following documents to the company : • Copy of the PAN Card, if any, allotted by the Indian authorities. • Self-attested copy of Tax Residency Certificate (TRC) valid as on the Board Meeting/AGM date obtained from the tax authorities of the country of which the shareholder is resident. (In case, the TRC is in a language other than English, a duly notarized and apostilled copy thereof, translated in English language would have to be provided.) • Form No. 41 (erstwhile Form 10F) filed online on the income-tax portal. • Self-declaration confirming beneficial ownership, not having a Permanent Establishment in India, eligibility to Tax Treaty benefit and do not / will

		not have place of effective management in India. (Format attached herewith).
Foreign Institutional Investors, Foreign Portfolio Investors (FII, FPI)	20% (plus applicable surcharge and cess) or Tax Treaty rate whichever is lower	- Self-attested copy of Tax Residency Certificate (TRC) obtained from the tax authorities of the country of which the shareholder is resident. (In case, the TRC is in a language other than English, a duly notarized and apostilled copy thereof, translated in English language would have to be provided.) - Form No. 41 (erstwhile Form 10F) filed online on the income-tax portal. - Self-declaration confirming beneficial ownership, eligibility to claim Tax Treaty benefit and do not / will not have a Permanent Establishment or a place of effective management in India. (Format attached herewith).
Submitting Order under section 393(2) /395 of the Act (erstwhile section 195(3)/ 395 of the Income-tax Act, 1961)	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from Income Tax authorities for FY 2026-27 and should include dividend income.

Non-resident Shareholders - Please Note that:

1. TDS shall be deducted at 20% (plus applicable surcharge and cess) if any of the above-mentioned documents are not provided.
2. The Company is not obligated to apply the Tax Treaty rates at the time of tax deduction/withholding on dividend amounts. Application of Tax Treaty rate shall depend upon the completeness of the documents submitted by the non-resident shareholder and are in accordance with the provisions of the Act.
3. The Shareholders holding 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.
4. Non-resident shareholders whose dividend is being credited in Indian Bank account in Indian rupees are requested to update their Complete residential address, email ID and mobile number with the depository participant (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents – MUFG Intime India Private Limited (in case of shares held in physical mode).

For All Shareholders –

Kindly note that the documents as mentioned in the Table 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 Thursday, July 23, 2026 in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate.

It has been observed and intimated by the registered shareholders as on the record date such as Broking firms/custodians/ depository participants informing dividend has been credited to their bank accounts and TDS credit was given to them when shares belong to their clients and requested Company to transfer TDS benefit to their clients. **In this case, please note that if 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 update a signed declaration under rule 203 of the Income-tax Rules, 2026 (erstwhile rule 37BA(2) of the Income-tax Act, 1961) containing the name, address, permanent account number of the person to whom TDS credit is to be given and reasons for giving credit to such person by visiting the link <https://web.in.mpms.mufg.com/formsreg/submission-of-Form-121-41.html> on or before July 23, 2026 and avoid the situation of transfer of TDS benefit to their clients at a later date.

The TDS certificate will be sent at the shareholders registered email ID in due course, post payment of the said Dividend. Further, shareholders will also be able to see the credit of TDS in Form 168 (erstwhile Form 26AS), which can be downloaded from their e-filing account at <https://incometaxindiaefiling.gov.in>.

It may be further noted that in case the tax on dividend is deducted at a higher rate in absence of receipt of the details/documents, 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 taxes deducted.

No communication/documents on the tax determination / deduction shall be considered post 11:59 PM (IST) of July 23, 2026.

The ANNEXURES of TDS Communication to shareholders are enclosed herewith.

We request your cooperation in this regard.

Yours Sincerely,

Sneha Parab
Company Secretary
Aegis Logistics Limited

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

Note: This is a system generated e-mail. Please do not reply to this e-mail.

FORM NO. 121

[See rule 211]

Declaration under section 393(6) for receipt of certain incomes without deduction of tax**PART A****[To be Filled by the person for receipt of certain incomes without deduction of tax]**

Details of the declarant				
1.	Name			(refer Note 1)
2.	Address			(refer Note 2)
3.	Permanent Account Number			
4.	Status			(refer Note 3)
5.	Residential status			(refer Note 4)
5(a).	If resident individual, whether age is 60 years or more at any time during the tax year			Yes/no
6.	Email id			
7.	Contact number		Country Code	Number
8.	Tax Year (for which declaration is made)			
Details of income				
9.	Nature of income			(refer Note 5)
10.	Estimated income for which declaration is made			
11.	Details of Form No. 121 other than this form filed during the tax year, if any			(refer Note 6)
11(a).	Total number of Form No. 121 filed earlier			
11(b).	Aggregate amount of income for which Form No. 121 were filed			
12.	Aggregate amount of income for which declaration is made during the tax year [sum of column 10 and 11(b)]			
13.	Estimated total income of the tax year including the income mentioned in column 12			(refer Note 7)
14.	Details of the ITR filed for previous two tax years			
	Sl. No.	Tax Year	Acknowledgment Number	Return Income
	1.			
	2.			

DECLARATION

I..... having Permanent Account Number do hereby declare that

- (i) to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.
- (ii) the incomes referred to in this form are not includible in the total income of any other person under sections 96 to 99.

- (iii) tax on my estimated total income as referred to in column 13 of Part A (including the income referred to in column 12 of Part A) for tax year... will be nil.
- (iv) my income as referred to in column 12 of Part A does not exceed the maximum amount not chargeable to tax for tax year..... *(not to be applicable in case of resident individual of age of sixty years or more at any time during the tax year)*
- (v) in case this declaration is found to be false, I shall be liable to prosecution/penalty under the Act.

Place:

Signature of the Declarant

Date:

Name:

PART B

[Verification by the person who has received declaration(s) in Part-A from the declarant(s) and responsible for paying the income in respect of which this declaration is made]

Details of the person responsible for paying income			
1.	Name	<i>(refer Note 1)</i>	
2.	Address	<i>(refer Note 2)</i>	
3.	Tax Deduction and Collection Account Number		
4.	Permanent Account Number		
5.	Email id		
6.	Contact number	Country Code	Number
7.	Tax Year		
Details of the declarant and the declarations received			
8.	Name of the declarant	<i>(refer Note 1)</i>	
9.	Permanent Account Number		
10.	Unique Identification Number		
11.	Date of Birth/Incorporation	<i>(dd/mm/yyyy)</i>	
12.	Address	<i>(refer Note 2)</i>	
13.	Email id		
14.	Contact number	Country Code	Number
15.	Estimated income for which declaration is made	<i>(as per column 10 of Part A)</i>	
16.	Estimated total income of the tax year of the declarant	<i>(as per column 13 of Part A)</i>	
17.	Aggregate amount of income for which declaration is made during the tax year	<i>(as per column 12 of Part A)</i>	
18.	Date on which declaration is received	<i>(dd/mm/yyyy)</i>	

DECLARATION

I (name of authorized person)..... having Permanent Account Number hereby certify that the information pertaining to the declarant(s) above has been duly furnished.

Place:

Signature of the authorized person

Date:

Name:

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, name shall be provided in full.
2. The address shall contain i. Country/Region, ii. Flat/Door/Building, iii. Road/Street/ Block/Sector, iv. PIN/ZIP Code, v. Post Office, vi. Area/locality, vii. District, viii. State.
3. Declaration can be furnished by an individual being a resident under section 393(6)[Table: Sl. No. 1] or by any person, not being a company or a firm or an individual covered in section 393(6)[Table: Sl. No. 1], under section 393(6)[Table: Sl. No. 2].
4. Fill 'residential status' as (i) Resident (ii) Non-resident (iii) Resident but not ordinarily resident.
5. This application is applicable for following incomes, please fill as applicable:
 - (a) payment of accumulated balance due to an employee participating in recognized provident fund
 - (b) insurance commission for soliciting or procuring insurance business including business related to continuance, renewal, or revival of the insurance policies.
 - (c) rent from a specified person
 - (d) income in respect of (i) units of a mutual fund, or (ii) units from the Administrator of the specified undertaking, or (iii) units from the specified company
 - (e) interest on securities, interest other than interest on securities by a banking company or a co-operative society carrying on the business of banking or interest by a post office for a deposit made under a scheme notified by the Central Government or by Specified person
 - (f) payment in respect of life insurance policy including the sum allocated as bonus on such policy
 - (g) dividend (including dividend on preference shares) declared by domestic company

Refer Section 393(6) for more details.

6. In case any declaration(s) in Form No, 121 is filed before filing this declaration during the tax year, mention the total number of such Form No. 121 filed along with the total amount of income for which said declaration(s) have been filed.
7. Please mention amount of estimated total income of the tax year for which declaration is filed including the amount of income for which this declaration and earlier declaration(s), if any, is made.
8. The person responsible for paying income referred to in row no. 10 of Part A shall allot a unique identification number to all Form No. 121 received by him during a quarter of the tax year and report the same in TDS statement furnished for the same quarter.
9. The person responsible for paying income referred to in row no. 10 of Part A shall accept the declaration where the tax on declarant's estimated total income as referred to in row no. 13 of Part A of the tax year will be nil.
10. Estimated total income shall be calculated after allowing for deduction(s) under Chapter VIII of the Act, if any, or set off of loss, if any, under the head "Income from house property" and rebate allowable under section 156.

11. For a declarant other than the resident individual whose age is 60 years or more at any time during the tax year, the person responsible for paying income referred to in row no. 10 of Part A shall not accept the declaration where the amount of income of the nature referred to in section 393(6) or total amount of such income credited or paid or likely to be credited or paid during the tax year in which such income is to be included exceeds the maximum amount which is not chargeable to tax.
12. Before signing the verification, the declarant should satisfy himself that the information furnished in the declaration is true, correct and complete in all respects. Any person making a false statement in the declaration shall be liable to prosecution under section 482.
13. Some of the information in the form would be pre-filled to the extent possible.
14. Amounts to be filled in ₹ unless otherwise provided.

DRAFT LETTER BY SHAREHOLDER

Date:

To,
Aegis Logistics Limited
Regd. Office: 502 Skylon, G.I.D.C., Char Rasta, Vapi 396 195, Dist. Valsad, Gujarat
Corp. Office : 1202, Tower B, Peninsula Business Park, G. K. Marg, Lower Parel (W), Mumbai – 400013

Dear Sir,

Sub: Certification with regard to Payment of Dividend for FY 2026-2027

For the purpose of determination of tax liability u/s. 393(2) [Table Si No. 17] of the [Indian] Income-tax Act, 2025, I/We hereby certify that-

Nature of the information	Details
Name of the shareholder	
Folio No./ DP ID & Client ID	
Address in the country of residence	
Email ID	
Contact Number	
Status	Company/LLP/Partnership/Trust/Individual
Tax Identification Number in the country of residence	

- I/We, << Name of the shareholder >> confirm that I/We are a tax resident of <<Insert country>> and are eligible to claim benefits of the India - << Insert country>> Double Tax Avoidance Agreement (DTAA), read with the provisions laid down in Multilateral Instrument (MLI), wherever applicable.
- I/We, <<Name of the shareholder >> are the beneficial owner of the shares allotted in above folio no. as well as of the dividend arising from such shareholding.
- I/We further declare that I/we have exclusive possession and control over the dividend received/ receivable from the above shares and I/we have the absolute discretion to utilise the dividend received without being constrained by any contractual and/ or legal obligation to pass on such dividend to another person.
- I/We either do not/will not have a Permanent Establishment (P.E.) in India or Dividend income earned by us is not attributable/effectively connected to our P.E. in India as defined under the Income Tax Act, 2025 and DTAA between India and <Name of Country> read with the provisions laid down in Multilateral Instruments (MLI), wherever applicable, during the period 1 April 2026 to 31 March 2027. In the event of I/We having a P.E. in India or Dividend income is attributable/effectively connected to such P.E., I/We acknowledge our obligation to inform you forthwith with necessary details.
- We hereby confirm that we do/ will not have a place of effective management, during the period 1 April 2026 to 31 March 2027, in India and none of the key management and commercial decisions for the conduct of business in substance are/ will be made in India.
- I/We hereby declare that the investments made by me/us in the shares of Aegis Logistics Limited are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the Double Taxation Avoidance Agreement between India and [Insert name of country of which the shareholder is tax resident].
- We also undertake to provide all additional documents/ information, as may be prescribed / required by the Indian Revenue authorities, in order to substantiate any of the above aspects.
- I/We further agree to indemnify Aegis Logistics Limited for any liability (including towards tax, interest and penalty), arising out of any acts of commission or omission initiated by << Name of the Shareholder>> by relying on our above averment.

Thanking you,

Yours Sincerely,
For <Name of the Shareholder>

Name: <insert authorised person name>
<Insert designation>

_____, 2026

Aegis Logistics Limited
CIN: L63090GJ1956PLC001032

Regd. Office: 502 Skylon, G.I.D.C., Char Rasta, Vapi 396 195, Dist. Valsad, Gujarat
Corp. Office : 1202, Tower B, Peninsula Business Park, G. K. Marg, Lower Parel (W), Mumbai – 400013

Dear Sir/Madam,

Re: Declaration of exemption from taxes deducted at source ("TDS") for the financial year 2026-27 (ending on March 31, 2027).

Declaration

1. I / We, <<Full name of the shareholder>>, holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2026 - March 2027 (Indian Fiscal Year).
2. I / We hereby declare that (Strike out whatever is not applicable).

*We are a Mutual Fund as specified in Schedule VII (20) of the Income Tax Act, 2025 ('Act') and are the beneficial owner of the share/shares held in the Company;

OR

*We are an Alternative Investment Fund (AIF) established in India and are the beneficial owner of the share/shares held in the Company; and our income is exempt under Schedule V(1) of the Act of the Act. Therefore, we are eligible for exemption from TDS provisions under the Income Tax Act, 2025 as specified in CBDT Notification No. 51/2015.

We are governed by SEBI regulations as Category I or Category II AIF and we also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

3. Following self-attested copy of the documentary evidence enclosed as a proof of exemption:

[Please specify the document/s]

4. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.
5. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under Permanent Account Number / accounts declared in the form.

*I/We hereby confirm that the declarations made above are complete, true and bona fide. Yours faithfully,

For [NAME OF RECIPIENT]

Authorized Signatory [Name and designation]
Email address: [Please insert]
Contact Number: [Please insert]
Contact address: [Please insert]