

Oriental Aromatics

Ref: OAL/BSE/NSE/20/2025-26

10th July, 2025

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/07/2025-26 dated 27th May, 2025, regarding payment of Dividend for the Financial Year 2024-25 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, 1961 and the rules framed thereunder, as amended by the Finance Act, 2020, with effect from April 1, 2020, the Dividend Distribution Tax is abolished and 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; **Website:** www.orientalaromatics.com

Date: July 10, 2025

Communication to Shareholders - Intimation on Tax Deduction on Dividend

Dear Shareholders,

We are pleased to inform you that the Board of Directors of Oriental Aromatics Limited ("the Company") at their meeting held on Tuesday, May 27, 2025 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 2024-25. The said Final Dividend, upon approval of shareholders in the ensuing Annual General meeting scheduled on 21st August, 2025, 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 Friday, August 08, 2025 (cut-off date fixed for Final dividend payment).

As you may be aware that as per the Income Tax Act, 1961 ("the Act"), dividends paid or distributed by a Company after April 1, 2020 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 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

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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 (Formerly Link 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 2025-26 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 15G/ Form 15H	NIL	Eligible Shareholder providing Form 15G (applicable to an individual below the age of 60 years) / Form 15H (applicable to an Individual above the age of 60 years) - on fulfilment of prescribed conditions. (Please refer attached formats)
Order under section 197 of the Act	Rate provided in the order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.
Insurance Companies: Public & Other Insurance Companies as specified under section 194 of the Act.	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 section 10(23D) of the Act.	NIL	If a self-declaration is provided along with the self-attested copy of PAN card and SEBI registration

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		(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 206AA of the Act.
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 206AA 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 206AA of the Act.

Table 2: Non-resident Shareholders

Category of Shareholder	Tax Deduction Rate	Exemption Applicability/ Documents required
Any non-resident	20% (plus applicable)	Non-resident shareholders may opt for tax rate under Double Taxation Avoidance Agreement ("Tax Treaty"). The Tax

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shareholder	<p>surcharge and cess) or Tax Treaty rate whichever is lower</p>	<p>Treaty rate shall be applied for tax deduction at source on submission of following documents to the company:</p> <ul style="list-style-type: none"> · Copy of the PAN Card, if any, allotted by the Indian authorities. · Self-attested copy of Tax Residency Certificate (TRC) valid as on the 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. 10F filed online on the income-tax portal using PAN login credentials, as per CBDT guidelines. <i>Manual submission is not permitted unless specifically exempted by CBDT through notification.</i> · 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)	<p>20% (plus applicable surcharge and cess)</p> <p>or Tax Treaty rate whichever is lower</p> <p>(The above rate is subject to note 5 below)</p>	<ul style="list-style-type: none"> · 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. 10F filed online on the income-tax portal using PAN login credentials, as per CBDT guidelines. <i>(Manual submission is not permitted unless specifically exempted by CBDT.)</i> · 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 195(3)/197 of the Act	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from Income Tax authorities.

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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 (Formerly Link Intime India Private Limited) (in case of shares held in physical mode).
5. Form 10F is required to be submitted online on the Income Tax Portal using PAN-based login credentials, in accordance with CBDT Notification No. 3/2022. Manual submission will not be accepted unless specifically exempted by CBDT.

For All Shareholders -

Kindly note that the documents as mentioned in the Table 1 and 2 above are required to be submitted by visiting the link <https://web.in.mpms.mufg.com/formsreg/submission-of-form-15g-15h.html> on or before Friday, August 08, 2025 in order to enable the Company to determine and deduct appropriate TDS / withholding tax rate.

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It has been observed and intimated by certain registered shareholders (such as broking firms / custodians / depository participants) that dividend has been credited to their bank accounts and TDS credit has been reflected in their name, even though the shares belong to their underlying clients. These shareholders have requested the Company to transfer the TDS benefit to their clients.

In such cases, please note that if the dividend income is taxable in the hands of a person other than the registered shareholder as on the record date, the registered shareholder is required to furnish a signed declaration titled: "Declaration as per Rule 37BA(2) of the Income-tax Rules, 1962" This declaration must contain the name, address, PAN of the person to whom TDS credit is to be given, along with the reason for giving credit to such person. The declaration must be uploaded using the above link on or before August 08, 2025, to enable appropriate TDS credit and avoid any post-facto request for TDS transfer.

The TDS certificate will be sent to the shareholders' registered email ID in due course, after payment of the said dividend. Shareholders will also be able to see the credit of TDS in Form 26AS, accessible by logging in using valid PAN credentials at:

- TRACES Portal: <https://www.tdscpc.gov.in/app/login.xhtml>
- Income Tax e-Filing Portal: <https://www.incometax.gov.in/iec/foportal/>

Please note that in case tax on dividend is deducted at a higher rate due to non-receipt of valid documents/information by the due date, shareholders may still claim a refund by filing their income-tax return, if eligible. However, no claim shall lie against the Company for such tax deducted.

No communication/documents on the tax determination / deduction shall be considered post 11:59 PM (IST) of August 08, 2025.

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

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

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

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To view / download Declaration under Rule 37BC [click here](#).

We request your cooperation in this regard.

Yours Sincerely,
For **Oriental Aromatics Ltd**

SD/-
Kiranpreet Gill
Company Secretary & Compliance Officer

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.

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