



AMINES & PLASTICIZERS LIMITED

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

February 27, 2026

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

Dear Sir/ Madam,

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

We wish to inform you that the Company has received a Show Cause Notice dated 23rd February, 2026 under Section 147 of the Income Tax Act from the Income Tax Department, Office of the Income Tax Officer, Assessment Unit in connection with the assessment year 2013-14, 2014-15 and 2015-16 through e-mail as under:

Assessment year	Notice No.	Date and Time of Receipt
2013-14	ITBA/AST/F/147(SCN)/2025-26/1086422002(1)	February 24, 2026 12:01 AM
2014-15	ITBA/AST/F/147(SCN)/2025-26/1086422114(1)	February 23, 2026 08:50 PM
2015-16	ITBA/AST/F/147(SCN)/2025-26/1086422156(1)	February 23, 2026 08:33 PM

The details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“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 as under :

Further, 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.

Also, details as required under the applicable provisions of Regulation 30, read with schedule III, Part- A, Para- B (8) read with Annexure 18 of SEBI Master Circular are also given as **Form B** annexed to this letter.

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.



AMINES & PLASTICIZERS LIMITED

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

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	Show Cause Notices (SCN) under Section 147 of the Income Tax Act. 1961
3	Date of receipt of communication	For AY 2013-14 : February 24, 2026 12:01 AM For AY 2014-15 : February 23, 2026 08:50 PM For AY 2015-16 : February 23, 2026 08:33 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 had paid a commission to the selling agents during the Assessment Year (AY) 2013-14, 2014-15 and 2015-16. The Show Cause Notices received as above from the Income Tax Department Office to submit response including documentary evidence in respect of genuineness of transaction.
6	Period for which communication would be applicable if stated	AY 2013-14 : (FY 2012-13) AY 2014-15 : (FY 2013-14) AY 2015-16 : (FY 2014-15)
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 quantum of disallowance mentioned in SCN for each AY is provided below: AY 2013-14 : Rs. 2,37,28,300/-* AY 2014-15 : Rs. 4,07,31,500/-* AY 2015-16 : Rs. 3,12,96,843/-* * This amount represents only disallowance of expenditure and not the actual financial impact. The financial impact is dependent on the outcome based on the representation to be made by the Company.
8	Details of any aberrations/non-compliances identified by the authority in the communication	NIL.
9	Details of any penalty or restriction or sanction imposed pursuant to the communication	NIL.

CORPORATE OFFICE : 'D' BUILDING, 6TH 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, 3RD FLOOR, GRAND PLAZA, PALTAN BAZAR, G. S. ROAD, GUWAHATI - 781008, ASSAM.



AMINES & PLASTICIZERS LIMITED

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

10	Action(s) taken by listed company with respect to the communication	The Company, after taking legal advice, contested the SCN along with the documentary evidence in support of the same and submitted the response today. 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	NIL

Reason of delay in reporting: The SCNs were received by the Company at the late evening on 23rd February, 2026 and one is received on 12.01 AM on 24th February, 2026 through email and therefore the Company was taking legal advice to evaluate the merit in SCN, hence, the receipt of Show Cause Notices are being reported at the earliest opportunity.



AMINES & PLASTICIZERS LIMITED

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

Form – B

(Details as required under the applicable provisions of Regulation 30, read with schedule III, Part- A, Para- B (8) read with Annexure 18 of SEBI Master Circular vide Ref. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024)

Name of the Authority	Income Tax Department, Office of the Assistant Commissioner of Income Tax, Guwahati, Assam
Brief details of litigation viz. name(s) of the opposing party, court/ tribunal/agency where litigation is filed, brief details of dispute/litigation	The Company had paid a commission to the selling agents during the Assessment Year (AY) 2013-14, 2014-15 and 2015-16. The Show Cause Notices received as above from the Income Tax Department Office to submit response including documentary evidence in respect of genuineness of transaction.
Expected financial implications, if any, due to compensation, penalty etc.	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 for disclosure, the quantum of disallowance mentioned in the SCN for each AY is provided below: AY 2013-14 : Rs. 2,37,28,300/-* AY 2014-15 : Rs. 4,07,31,500/-* AY 2015-16 : Rs. 3,12,96,843/-* * This amount represents only disallowance of expenditure and not the actual financial impact. The financial impact is dependent on the outcome based on the representation to be made by the Company.
Quantum of claims, if any	Since it is Show Cause Notice, the quantum of claim is dependent on the outcome of the assessment. As already mentioned above, the Company do not foresee any material impact on the financial, operational, or other activities and the Company will update the outcome of the assessment to the Stock Exchanges.
Date of receipt of communication	For AY 2013-14 : February 24, 2026 12:01 AM For AY 2014-15 : February 23, 2026 08:50 PM For AY 2015-16 : February 23, 2026 08:33 PM
Action(s) taken by listed company with respect to the communication	The Company, after taking legal advice, contested the SCN along with the documentary evidence in support of the same and submitted the response today. 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.

Reason of delay in reporting: The SCNs were received by the Company at the late evening on 23rd February, 2026 and one is received on 12.01 AM on 24th February, 2026 through email and therefore the Company was taking legal advice to evaluate the merit in SCN, hence, the receipt of Show Cause Notices are being reported at the earliest opportunity.

CORPORATE OFFICE : 'D' BUILDING, 6TH 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, 3RD FLOOR, GRAND PLAZA, PALTAN BAZAR, G. S. ROAD, GUWAHATI - 781008, ASSAM.