IOL CHEMICALS AND PHARMACEUTICALS LIMITED

12th February 2026
IOLCP/CGC/2026

National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051
Security Symbol: IOLCP

BSE Limited,
Pheroze Jeejeebhoy Tower,
Dalal Street, Mumbai- 400 001
Security Code: 524164

Subject: Intimation on communication to members regarding Tax Deduction at Source (TDS) for Interim Dividend

Dear Sir,

Please find enclosed the communication circulated to the members via e-mail on 12th February 2026 regarding Tax Deduction at Source (TDS) on the Interim Dividend for FY 2025–26.

The above information is also available on the website of the Company at www.iolcp.com

This is for your information & record.

Thanking You,

Yours faithfully,
for IOL Chemicals and Pharmaceuticals Limited

ABHAY RAJ SINGH

Abhay Raj Singh
Sr. Vice President & Company Secretary

IOL Chemicals and Pharmaceuticals Limited
CIN: L24116PB1986PLC007030
Regd Office: Village & Post Office Handiaya, Fatehgarh Channa Road, Barnala, 148107, Punjab (India)
Corporate Office : 85, Industrial Area 'A', Ludhiana -141003, Punjab (India)
Tel: 0161-4560500
E-mail: investor@iolcp.com Website : www.iolcp.com

Date: 11th February 2026

Subject: Communication on Tax Deduction at Source (TDS) for Interim Dividend for FY 2025-26

Folio / DP Id & Client Id No:

Dear Shareholder,

We are pleased to inform you that the Board of Directors at its meeting held on 11th February 2026 has declared an Interim Dividend of Rs. 1/- (50%) per equity share having face value of Rs 2/- each, for the financial year 2025-26. The Board has fixed Tuesday, 17th February 2026 as the Record Date for determining entitlement of members to receive Interim Dividend for FY 2025-26.

As per the Income Tax Act, 1961 ("Act"), the dividends paid or distributed by a Company shall be taxable in the hands of the shareholders. Therefore, as per the provisions of section 194 of the Income Tax Act, 1961, the Company is required to deduct taxes at source (TDS) at the rates applicable on the amount of dividend payable to you

In case, Resident Shareholders who do not have PAN / Inoperative PAN due to non-linking with Aadhar / Invalid PAN, tax will be deducted at the rate of 20% as per provisions of Section 206AA of the Income Tax Act, 1961.

However, no TDS shall be deducted on the amount or aggregate of the amount of dividend distributed or paid to an individual shareholder, who is resident in India during the financial year 2025-26 does not exceed INR 10,000/-.

As per the provisions of Rule 37BA (2) of the Income Tax Rules, 1962, in case where the shares are held by intermediaries / stockbrokers and TDS is to be applied by the Company in the PAN of the beneficial shareholders then intermediaries/ stock brokers and beneficial shareholders will have to provide a declaration by 17th February 2026. Any declaration submitted after that will not be accepted.

Procedure for submission of documents:

1. **Form 15G/15H/10F are available on the website of Alankit Assignments Limited.** The same can be downloaded from RTA's website at https://einward.alankit.com/.

2. The aforementioned documents (duly completed and signed) are required to be uploaded at https://einward.alankit.com/. Please select / share the following information to register your request.

a. Select the Company – Select IOL Chemicals and Pharmaceuticals Ltd from Dropdown list
b. Folio / DP-Client ID
c. PAN number
d. Date of Birth
e. Form Selection (15G/15H/10F/ Declaration) – Please select appropriate form
f. Upload Copy of Pan card (Mandatory)

Please upload all the documents (duly completed and signed) on https://einward.alankit.com/ on or before **17th February 2026** in order to enable the Company to determine and deduct appropriate TDS / Withholding Tax. The documents submitted by you will considered only if they are in accordance with the provisions of the Income Tax Act, 1961. No communication/documents on the tax determination / deduction shall be considered post **17th February 2026.**

In case the tax on said Dividend is deducted at a higher rate in absence of receipt of the aforementioned details/documents, there would still be an option available to file the return of income and claim an appropriate refund, if eligible, but no claim shall lie against the Company for such taxes deducted.

All communications / queries in this respect should be addressed to the RTA, **Alankit Assignments Limited** at rta@alankit.com or to the Company at its email investor@iolcp.com.

Further, shareholders who have not registered their email address are requested to register the same with our RTA. Shareholders are further requested to complete necessary formalities with regard to their Bank accounts attached to their Demat account for enabling the Company to make timely credit of dividend in respective bank account.

The Company will arrange to email a soft copy of the TDS certificate at the shareholders registered email ID post payment of the said Interim Dividend. Shareholders will also be able to see the credit of TDS in Form 26AS, which can be downloaded from their e-filing account at https://www.incometax.gov.in/iec/foportal/.

The Documents for availing the benefit of Tax Treaty Rate submitted to the Company earlier for the Interim Dividend for the financial year 2024-25 will not be considered relevant for this Interim Dividend for this Financial Year. Fresh Forms and Documents will be required to be submitted for availing such benefits.

for **IOL Chemicals and Pharmaceuticals Limited**

Abhay Raj Singh
Sr Vice President & Company Secretary

Disclaimer: *This Communication shall not be treated as tax advice from the Company or Alankit Assignments Limited. Shareholders should obtain the tax advice related to their tax matters from a tax professional.*