



**Orient Ceratech Limited**  
(Formerly known as Orient Abrasives Limited)  
An Ashapura Group Company

Ref No.: Orient/Stock Exch/Letter/459

September 10, 2025

**The Dy. General Manager,  
Corporate Relations & Services Dept.,  
BSE Limited  
P. J. Towers, Dalal Street,  
Mumbai - 400 023.**

**The Dy. Gen. Manager,  
National Stock Exchange of India Ltd.,  
Corporate Relations Dept.,  
Exchange Plaza, Bandra- Kurla Complex,  
Bandra (E), Mumbai – 400 051.**

**Scrip Code: 504879**

**Scrip Code: ORIENTCER**

**Dear Sir/Madam,**

**Sub: Communication to Shareholders – Intimation on Tax Deduction on Dividend**

Pursuant to the provisions of the Income Tax Act, 1961 and the Rules framed thereunder, as amended by the Finance Act, 2020, dividend paid or distributed on or after April 1, 2020, shall be taxable at the hands of the Shareholders.

In this regard, please find enclosed an e-mail communication sent to all shareholders of the Company whose e-mail IDs are registered with the Company/Depositories. The communication explains the process of withholding tax from dividends payable to shareholders at the prescribed rates. The same is also available on the Company website at [www.orientceratech.com](http://www.orientceratech.com).

This is for your information & records.

Thanking you,  
Yours faithfully,  
For **Orient Ceratech Limited**

**Seema Sharma**  
**Company Secretary & Compliance Officer**  
Encl: as above

Dear Shareholder,

**Subject: Deduction of tax at source on Final Dividend payout for the Financial Year (FY) 2024-25.**

As you are aware that the Board of Directors of your Company has recommended Final Dividend of Re. 0.25 per equity share of Re.1/- each for the FY 2024-25 at their meeting held on May 28, 2025. The Company has fixed Tuesday, September 16, 2025 as the record date for determining entitlement of shareholders to receive Final dividend.

Further, in terms of the applicable provisions of the Income-tax Act, 1961 ("the Act") as amended by the Finance Act, 2020, any dividend paid or distributed by a Company is taxable in the hands of the shareholders. The Company shall therefore be required to deduct tax at source at the time of making the payment of the Final dividend as per the records of the depositories and Company as on Tuesday, September 16, 2025.

This communication provides a brief of the applicable Tax Deduction at Source (TDS) provisions under the Act for Resident and Non-Resident Shareholders.

**Resident Shareholder:**

Particulars	Applicable Rate on the amount of Dividend Payable	Documents required (if any)
Shareholders having valid Permanent Account Number ("PAN")	10%*	Update/Verify the PAN, KYC, Nomination details and the residential status as per Income Tax Act, 1961 if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents – Skyline Financial Services Private Limited (in case of shares held in physical mode).
Shareholders not having valid Permanent Account Number ("PAN")	Tax shall be deducted @ 20%	N. A.
Failed to link PAN with Aadhaar	Tax shall be deducted @ 20%	N. A.
	In cases where Section 206AA is applicable i.e. the shareholder has not submitted the PAN, tax will be deducted at higher of the rates prescribed in this section.	
<p>* However, no tax shall be deducted in the case of a resident individual shareholder, if:- The total dividend amount to be received during the FY 2025-26 does not exceed <b>INR 10,000; OR</b></p> <ul style="list-style-type: none"><li>The shareholder provides duly signed Form 15G or Form 15H (as applicable) provided that all the prescribed eligibility conditions are met. The format of Form 15G and Form 15H are available on website of the Company at the link given hereunder.</li></ul>		
Submitting Order under Section 197 of the Income Tax Act, 1961 (Act)	Rate as provided in the Order	Lower/nil withholding tax certificate obtained from tax authority. The certificate should be valid for the FY 2025-26 and should cover the dividend income.

An Insurance Company as specified under Sec 194 of the Income Tax Act, 1961	NIL	Self-declaration that it has full beneficial interest with respect to the shares owned by it along with Self attested PAN.
Mutual Fund specified under clause (23D) of Section 10 of the Income Tax Act, 1961	NIL	Self-declaration that they are specified Mutual Fund under clause 23D of Section 10 of the Income Tax Act, 1961 along with self-attested copy of PAN card and registration certificate.
Alternative Investment Fund (AIF) established in India [Section 197A, CBDT Notification 51/2015]	NIL	Self-declaration that they are specified in Section 10 (23FBA) of the Act and established as Category I or II AIF under the SEBI regulations along with self-attested copy of PAN card and registration certificate issued by SEBI.
New Pension System Trust governed by Section 10(44) [sub-section (1E) of section 197A]	NIL	Self-declaration that they are governed by the provisions of section 10(44) [sub-section (1E) of section 197A] of the Act along with self-attested copy of PAN card and registration certificate.
Corporation established by or under a Central Act governed by section 196	NIL	Certificate of registration which indicates that it is a corporation established under central act and its income is exempt from income tax.

**Non-Resident Shareholder:**

Particulars	Applicable Rate	Documents required (if any)
<b>Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)</b>	20% (plus applicable surcharge and cess) <b>OR</b> Tax Treaty Rate, (whichever is lower)**	Update/verify the PAN and the residential status as per Income Tax Act, 1961, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents – Skyline Financial Services Private Limited (in case of shares held in physical mode).  In order to apply the Tax Treaty rate, <b>ALL</b> the following documents would be required:  1) Copy of Indian Tax Identification number (PAN). 2) Tax Residency Certificate (TRC) obtained from the tax authorities of the country of which the shareholder is a resident. 3) Form 10F duly filled and signed (Format available at: <a href="http://www.orientceratech.com">www.orientceratech.com</a> ). 4) Self-declaration from Non-resident, primarily covering the following: - Non-resident is eligible to claim the benefit of respective tax treaty - Non-resident receiving the dividend income is the beneficial owner of such income - Dividend income is not attributable/effectively connected to any Permanent Establishment (PE) or Fixed Base in India. (Format available at: <a href="http://www.orientceratech.com">www.orientceratech.com</a> ).
<b>Other Non-resident shareholders</b>	20% (plus applicable surcharge and cess) <b>OR</b> Tax Treaty Rate** <b>(whichever is lower)</b>	
`Submitting Order u/s 197 (i.e. lower or NIL withholding tax certificate)	Rate provided in the Order	Lower/NIL withholding tax certificate obtained from tax authority.

**\*\* Shareholders who wish to claim beneficial or concessional rate of withholding tax (as per Double Tax Avoidance Treaty (DTAA)/Income Tax Act, 1961), need to submit the documents prescribed as above to avail such beneficial or concessional rates. The Company is not under obligation to apply the beneficial or concessional rates of withholding tax at the time of tax deduction/withholding on dividend amounts. Application of TDS rate is subject to necessary due diligence and verification by the Company of the shareholder details as available in register of shareholders/records of depositories on the record date and any other additional documents that may be submitted.**

Any shareholder (as per register of shareholder/ records of depositories) claiming to be holding shares on behalf of others e.g. under pool account, should submit declaration (Refer Rule 37BA of the Income Tax Rule 1962) to the company along with Name, Address, PAN of the beneficial owner of shares and reasons for giving credit to such person, failing which the tax shall be deducted at source of the shareholders as appearing in the shareholder's register of the Company/ records of depositories.

The aforesaid documents, as applicable, should be provided to the company or RTA i.e. Skyline Financial Services Private Limited on their E-mail-ID i.e. [investor@oalmail.co.in](mailto:investor@oalmail.co.in) and/or [parveen@skylinerta.com](mailto:parveen@skylinerta.com) on or before **September 20, 2025** to enable the Company to determine the appropriate TDS rates.

No communication on the tax determination/deduction received post **September 20, 2025** shall be considered for payment of the FINAL Dividend. It is advisable to provide the documents at the earliest to enable the Company to collate the documents to determine the appropriate TDS rates.

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

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>.

We request your cooperation in this regard.

Thanking You,

Yours faithfully,

**For Orient Ceratech Limited**

**Sd/-**

**Seema Sharma**

**Company Secretary & Compliance Officer**