

Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring
Rotunda Building
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001
Scrip code: 500530

The Manager
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G
Bandra-Kurla Complex
Bandra (E)
Mumbai – 400 051
Symbol: BOSCHLTD



BOSCH

Bosch Limited
Post Box No:3000
Hosur Road, Adegudi
Bangalore-560030
Karnataka, India
Tel +91 9262105247
www.boschindia.com
L85110KA1951PLC000761
Secretarial.corp@in.bosch.com

July 10, 2026

Dear Sir/Madam,

Sub: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Deduction of tax at source on dividend – Shareholders Communication.

In terms of the provisions of the Income-tax Act, 2025, dividend paid or distributed by a Company is taxable in the hands of the shareholders. In this regard, a communication to shareholders regarding deduction of tax at source on dividend (if approved at the ensuing AGM, as disclosed in our letter dated May 20, 2026, regarding Outcome of Board Meeting), along with the necessary annexures, has been sent to the shareholders today i.e. July 10, 2026 whose e-mail IDs are registered with the Company, the RTA or the Depositories.

The said communication along with annexures, as enclosed, will also be made available on the website of the Company at www.bosch.in.

Kindly take the same on record.

Thanking you,

Yours faithfully,
for Bosch Limited,

V.Srinivasan
Company Secretary & Compliance Officer

Information of Tax on Final Dividend 2025-26

Dividend

The Board of Directors at their Meeting held on 20.05.2026 have recommended final Dividend of Rs.270/- per Equity Share of the face value of Rs. 10/- each for the financial year ended 31.03.2026, subject to approval of the shareholders at the ensuing 74th Annual General Meeting of the Company scheduled to be held on 11.08.2026. The Record date for determining entitlement of shareholders to dividend 2025-26 is 04.08.2026. The dividend will be paid on or after 14.08.2026.

As you are aware, pursuant to implementation of Income-tax Act, 2025 ('the Act') and Income Tax Rules, 2026 ('the rules') as amended from time to time, dividend paid or distributed by a company shall be taxable at the hands of the shareholders. The withholding tax rate would vary depending on the residential status of the shareholder and the documents submitted by them and accepted by the Company. Accordingly, the above-referred Dividend will be paid after deducting the tax at source as follows:

Table 1: Resident Shareholders

Particulars	Applicable withholding tax Rate	Documents required (if any)- Please submit with details of DPID – Client Id/ Folio No.
If PAN registered (In accordance with Section 393(1) Table Sl. No. 7 read with Sec. 393(4) Table Sr. No. 10 of the I.T. Act)	10%* (Note-1)	Update the PAN, if not already done, with the depositories (in case of shares held in demat mode) and with the Company's Registrar and Transfer Agents (RTA)–M/s. Integrated Registry Management Services Pvt Ltd, Bengaluru (in case of shares held in physical mode).
If PAN not registered/ Invalid PAN registered	20%* (Note-1)	In case the PAN is invalid/ inoperative, tax shall be deducted at a higher rate provided in Section 397(2) of the Act, i.e., 20% of tax deduction at source (Note-4)
Submission of declaration in Form 121 by Individual resident shareholders	NIL	Declaration in Form No. 121 applicable to resident individuals / including Individuals above the age of 60 years), provided that all the required eligibility conditions are met. Please note that all fields are mandatorily to be filled up and the Company may at its sole discretion reject the form, if it does not fulfil the prescribed requirement of law Please download Form 121 from the Link https://www.bosch.in/media/our_company/shareholder_information/2026/form121.pdf

Particulars	Applicable withholding tax Rate	Documents required (if any)- Please submit with details of DPID – Client Id/ Folio No.
Declaration under Section 390(6) of the Income-tax Act, 2025 and Rule 203 of the Income tax Rules, 2026 for TDS Credit	Rates based on the status of the beneficial owners. (Note-2)	In case where shares are held by Clearing Member/ intermediaries/ Stockbrokers and TDS is to be applied by the Company in the PAN of the beneficial shareholders, then intermediaries/ stockbrokers and beneficial shareholders will have to provide a declaration.
Click here to download the declaration under Rule 203 of the Income Tax Rules,2026: https://www.bosch.in/media/our_company/shareholder_information/2026/rule203declaration.pdf		
Submitting Order under Section 395(1) of Income-tax Act 2025	Rate provided in the Order.	Submit certificate obtained from tax authority for Lower/NIL withholding tax (Note-8)
An Insurance Company as specified under Section 393(4) Sr. No. 10 of the Act (e.g. LIC, GIC)	NIL	-Documentary evidence that the said provisions u/s of Section 393(4) [Table Sr. No. 10] are not applicable. -a declaration that it has full beneficial interest with respect to the shares owned by it along with PAN
Persons Covered under Section 393(5) of the Act (e.g. Mutual Funds, Govt.)	NIL	Documentary evidence that the person is covered under said Section 393(5) of the Act. Mutual Funds: (i) Self-declaration that they are specified in Schedule VII (Table: Sl. No. 20 or 21) to Section 11 of the Act along with self-attested copy of PAN card and registration certificate. (ii) Also certificate that payment of by way of dividend in respect of any securities or shares are owned by it or in which it has full beneficial interest.
Category - I & II Alternative Investment Funds (AIF) registered with SEBI	NIL	AIF established/incorporated in India - Self-declaration that its income is exempt under Schedule V (1) of the Act to Section 11 of the Act and they are governed by SEBI regulations as Category I or Category II AIF along with self-attested copy of the PAN card and registration certificate
New Pension System (NPS)	NIL	Self-declaration that it qualifies as NPS trust and income is eligible for exemption under Schedule VII(41) to Section 11 of the Act [Section 400(1) read with section 536(2)(j) of the Act read with CBDT Circular No. 18/2017] and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card

Table 2: Non-Resident Shareholders:

Particulars	Applicable withholding tax Rate	Documents required (if any)- Please submit with details of DPID – Client Id/ Folio No.
<p>Non-resident shareholders [including Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)] under section 393(2)Sl.No.17</p>	<p>20% (plus applicable surcharge and cess) (Note-5)</p> <p>OR</p> <p>Tax Treaty Rate**</p> <p>(Note-3)</p> <p>(Whichever is lower)</p>	<p>In order to apply the Tax Treaty rate, following documents would be required:</p> <ol style="list-style-type: none"> 1. Self-attested copy of Indian Tax Identification number Permanent Account Number (PAN), if available 2. Tax Residency Certificate (TRC) (of FY 2026-27 or Calendar year 2026) obtained from the tax authorities of the country of which the shareholder is a resident 3. E-filed Form 41 (filed electronically on the Indian Income Tax web portal) valid for the period April 2026 to March 2027. (Note-3) 4. Self-declaration (of FY 2026-27 or Calendar year 2026) from non-resident, primarily covering the following: <ul style="list-style-type: none"> -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 <p>Click here to download Self Declaration format. https://www.bosch.in/media/our_company/shareholder_information/2026/foreigncorporate_declaration2026.pdf</p> <p>https://www.bosch.in/media/our_company/shareholder_information/2026/noncorporatedec laration2026.pdf</p> <ol style="list-style-type: none"> 5. In case of Foreign Institutional Investors, Foreign Portfolio Investors, self-attested copy of certificate of registration accorded under the relevant regulations of the SEBI. 6. Self-declaration regarding 'Principle Purpose Test' (if any) as applicable to respective Treaty. 7. In case of shareholder being tax resident of Singapore, please furnish the letter issued by the competent authority or any other evidence demonstrating the non-applicability of Article 24 - Limitation of Relief under India-Singapore Double Taxation Avoidance Agreement (DTAA).

Particulars	Applicable withholding tax Rate	Documents required (if any)- Please submit with details of DPID – Client Id/ Folio No.
Submitting Order u/s 395 (i.e. lower or NIL withholding tax certificate)	Rate provided in the Order. (Note 8)	Lower/NIL withholding tax certificate obtained from tax authority.

Notes:

- (1) *Notwithstanding the above, tax would not be deducted on payment of dividend to resident Individual shareholder, if total dividend to be paid in FY 2026-27 does not exceed Rs.10,000.**
- (2)** In terms of Rule 203 of the Income Tax Rules, 2026 if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then deductee should file declaration with the Company on or **before 27.07.2026** in manner prescribed by Rules. The aforesaid declaration shall contain (i) name, address, PAN, and residential status of the person to whom credit is to be given; (ii) payment in relation to which credit is to be given; and (iii) the reason for giving credit to such person.
- (3) **Further, as per Section 159 of the Act the Non-resident shareholder has the option to be governed by the provisions of the Double Tax Avoidance Agreement (tax treaty) between India and the country of tax residence of the shareholder read with provisions laid down in Multilateral Instrument, wherever applicable. For this purpose, i.e. to avail Tax Treaty benefits, the non-resident shareholder will have to provide documents as specified above.**

In case, PAN is not available, the non-resident Shareholder shall furnish details on letterhead (a) name, (b) email ID, (c) contact number, (d) address in residency country, (e) Tax Identification Number of the residency country.

It is recommended that Shareholders should independently satisfy their eligibility to claim DTAA benefit including fulfilling of all the conditions laid down by DTAA.

Kindly note that the Company is not obligated to apply the beneficial Tax Treaty rates at the time of tax deduction/withholding on dividend amounts. Application of beneficial Tax Treaty Rate shall depend upon the completeness of the documents submitted by the Non-Resident shareholder and review to the satisfaction of the Company.

Non-resident shareholders are required to furnish Form 41 electronically on income tax portal.

(4) TDS to be deducted at higher rate in case of non-filers of Return of Income

As per Section 262 of the Income Tax Act, 2025, every person who has been allotted a PAN and who is eligible to obtain Aadhaar, shall be required to link the PAN with Aadhaar. In case of failure to comply with this, the PAN allotted shall be deemed to be invalid/inoperative and tax shall be deducted at higher rates as prescribed under the Act. The Company will rely on the reports downloaded from the reporting portal of the income tax department for checking validity of PANs /inoperative PANs.

- (5)** Tax shall be deducted at source @10% (plus applicable surcharge and cess) on dividend paid to 'specified fund' as defined in clause (c) of the Explanation to clause (4D) of section 10, in accordance with the provisions of section 393(2) of Sr.No.16 of the Act.
- (6) Eligible unit in IFSC (Gift city)-** As per Section 400(1) read with Section 536(2)(j) of the Act, together with CBDT circular No. 18/2017, tax is not required to be deducted at source on dividend received by an eligible unit in IFSC (Gift city). Self-attested copies of Form 1, as notified by CBDT on 1st April 2024 vide notification No. 28/2024, duly filled, must be furnished.
- (7)** Shareholders who are exempted from TDS provisions through any circular or notification may provide documentary evidence in relation to the same, to enable the Company in applying the appropriate TDS on Dividend payment to such shareholder.
- (8)** Lower deduction Certificate under section 395(1) of the Act may be obtained under TAN of the Company i.e., BLRM01746D.
- (9)** 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.
- (10)** The Company with M/s. Integrated Registry Management Services Pvt Ltd, Company's Registrar and Transfer Agent (RTA), has enabled a shareholder web portal for submission of tax exemption forms/requested documents. Shareholders can submit their tax exemption forms and supporting documents directly on portal for purposes of tax deduction at source by Clicking the below link and selecting 'Bosch Limited' in the company drop down

<https://ipostatus.integratedregistry.in/TaxExemptionRegistration.aspx>

We request shareholders to upload the relevant documents at aforementioned link on or before **27.07.2026**. No communication on the tax determination/deduction received post **27.07.2026** shall be considered for payment of dividend.

- (11)** For withholding of taxes as mentioned above, the residential status of the shareholders will be considered as per the data available with the Company/RTA/the Depository Participants (the "DPs"). In case there is change in their status, then the shareholders are requested to update their current status with the Company/RTA/the DPs.

(12) If the tax on said Dividend is deducted at a higher rate in absence of receipt of or satisfactory completeness of the aforementioned details/documents. The shareholder may claim an appropriate refund in the return of income filed with their respective Tax authorities, if eligible. **No claim shall lie against the Company for such taxes deducted.**

(13) The Company will arrange to email a soft copy of the TDS certificate at the shareholders registered email ID, post payment of the said dividend. Shareholders will also be able to see the credit of TDS in Form No.168, which can be downloaded from their e-filing account at <https://www.incometax.gov.in/iec/foportal>.

In case of any queries, the Shareholders may write to:	
V Srinivasan, Company Secretary Bosch Ltd Dept: BCS Building 603, 3 rd Floor Hosur Road, Adugodi Bengaluru-560030 E-mail: Secretarial.corp@in.bosch.com investor@in.bosch.com Tel: +91 9262105931	Registrar and Transfer Agent (RTA) Integrated Registry Management Services Pvt Ltd Unit: Bosch Ltd 30, Ramana Residency, 4 th Cross, Sampige Road Malleswaram, Bengaluru- 560030 E-mail : giri@integratedindia.in : irg@integratedindia.in Tel: 080 23460815-818

Disclaimer: The information set out herein above is included for general information purposes only and does not constitute legal or tax advice. Since the tax consequences are dependent on facts and circumstances of each case, the investors are advised to consult their own tax consultant with respect to specific tax implications arising out of receipt of dividend