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CIN: L99999MH1863PLC000002



THE BOMBAY BURMAH TRADING CORPORATION LIMITED

REGD. OFFICE : 9, WALLACE STREET, FORT,
MUMBAI 400 001, INDIA.

14th February, 2026

The Secretary
BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street,
MUMBAI 400 001.
Scrip Code: 501425

The Manager – Listing Department,
National Stock Exchange of India Ltd.,
Exchange Plaza, 5th Floor,
Plot No.C/1, 'G' Block,
Bandra-Kurla Complex,
Bandra (E), MUMBAI 400 051.
Scrip Code: BBTC

Sub: Communication to Shareholders – Intimation of Tax Deduction on Interim Dividend

Dear Sir(s)/Madam(s),

Please find enclosed herewith the email communication which has been sent to all the shareholders having their e-mail IDs registered with the Corporation/Corporation's Registrar and Share Transfer Agent viz. KFin Technologies Limited/ Depositories inter alia indicating the process and documentation required for claiming tax exemption on interim dividend.

Kindly take the above on record.

Thanking You,

Yours faithfully,
For The Bombay Burmah Trading Corporation Limited

Gandhali Upadhye
Company Secretary & Compliance Officer
Encl.: As above



Bombay Burmah

THE BOMBAY BURMAH TRADING CORPORATION LTD

Cin : L99999MH1863PLC000002

Regd. Office : 9, Wallace Street, Fort, Post Box No. 10077, Mumbai 400 001, India.

Tel. Nos.: +91 22 2219 7101

Email: writetous@bbtcl.com | Website : www.bbtcl.com

Dear Shareholder(s),

We are pleased to inform you that the Board of Directors of The Bombay Burmah Trading Corporation Limited ('Corporation'), at its Meeting held on February 13, 2026, has recommended an interim dividend of Rs. 17 (850%) per Equity share of face value of Rs. 2 each for the Financial Year 2025-26.

The Dividend will be paid to those shareholders whose names appear on the Register of Members of the Corporation or in the records of the Depositories as beneficial owners of the shares as on Friday, February 20, 2026, which is the Record Date fixed for the purpose.

As you are aware that pursuant to the Income Tax Act, 1961 ("the Act"), as amended by the Finance Act, 2020, dividends paid or distributed by a Company on or after 1st April, 2020 shall be taxable in the hands of the shareholders.

The Corporation shall, therefore, be required to deduct tax at source ("TDS") at the time of making the payment of the dividend at the rates applicable on the amount of dividend distributed to the shareholders.

SECTION A: FOR ALL SHAREHOLDERS - UPDATION OF DETAILS, AS APPLICABLE

All Shareholders are requested to ensure that the below details are completed and/or updated, as applicable, in their respective demat account(s) maintained with the Depository participant(s) or in case of shares held in physical form, with the Corporation/RTA, on or before Friday, February 20th, 2026.

Please note that the following details, in case you had already registered with the Corporation, as available with the Corporation in the Register of Members/Register of Beneficial Ownership maintained by the Depositories will be relied upon by the Corporation, for the purpose of complying with the applicable TDS provisions:

I. Valid Permanent Account Number (PAN).

II. Residential status as per the Act i.e. Resident or Non-Resident for FY 2025-26.

III. Category of the Shareholder viz. Mutual Fund, Insurance Company, Alternate Investment Fund (AIF) Category I and II, AIF Category III, Government (Central/State Government), Foreign Portfolio Investor (FPI)/Foreign Institutional Investor (FII), Foreign Company, FPI/FII, Others (being Individual, Firm, Trust, Artificial Juridical Person, etc.), Individual, Hindu Undivided Family (HUF), Firm, Limited Liability Partnership (LLP), Association of Persons

(AOP), Body of Individuals (BOI) or Artificial Juridical Person, Trust, Domestic Company, Foreign Company, etc.

IV. Email Address.

V. Residential Address.

Please note that these details as available on Friday, February 20, 2026 in the Register of Members will be relied upon by the Corporation, for the purpose of complying with the applicable withholding tax provisions.

SECTION B: TDS PROVISIONS AND DOCUMENTS REQUIRED, AS APPLICABLE FOR RELEVANT CATEGORY OF SHAREHOLDER

This communication provides a brief of the applicable TDS provisions under the Act for Resident and Non-Resident shareholder categories.

I. FOR RESIDENT SHAREHOLDERS

Tax is required to be deducted at source under Section 194 of the Act at the rate of 10% on the amount of dividend where shareholders have registered their valid PAN. In case shareholders do not have PAN or have invalid PAN or have not registered their valid PAN details with their Depository Participant / the Corporation's Registrar and Transfer Agent or shareholder's PAN is not linked with Aadhaar TDS at the rate of 20% shall be deducted under Section 206AA of the Act.

Section / Circular	Category	Rate of Tax	Remarks / Exemption applicability
194	Resident Individuals	10%	No tax shall be deducted on the dividend payable to resident individuals if: i. i. Total dividend amount to be received by them from the Company during the Financial Year (FY) 2025 -26 does not exceed Rs. 10,000/-; or ii. ii. The shareholder provides Form 15G (applicable to individuals) / Form 15H (applicable to individuals who are 60 years and above), 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; or

			<p>iii. Exemption certificate, if any, issued by the Income-tax Department</p> <p>iv. Lower deduction certificate issued by Income tax department</p> <p>Note: Recording of PAN for the registered Folio/DP Id-Client Id is mandatory.</p>
194	Insurance Companies/LIC/GIC	0%	Self-declaration that it qualifies as 'Insurer' as per Section 2(7A) of the Insurance Act, 1938 and has full beneficial interest with respect to the ordinary shares owned by it along with self-attested copy of PAN card and certificate of registration with Insurance Regulatory and Development Authority (IRDA)/ LIC/ GIC.
196(iv)	Mutual Funds	0%	Self-declaration that it is registered with SEBI and is notified under Section 10(23D) of the Act along with self-attested copy of PAN card and certificate of registration with SEBI.
197A(1F)	Alternative Investment Fund (AIF)	0%	Self-declaration that its income is exempt under Section 10(23FBA) of the Act and they are registered with SEBI as Category I or Category II AIF along with self-attested copy of the PAN card and certificate of AIF registration with SEBI.
197A(1E)	New Pension System (NPS) Trust	0%	Self-declaration that it qualifies as NPS trust and income is eligible for exemption under Section 10(44) of the Act and being regulated by the provisions of the Indian Trusts Act, 1882 along with self-attested copy of the PAN card.
Circular No.18/2017	Recognized Provident Fund	0%	Self-attested copy of a valid order from Commissioner under Rule 3 of Part A of Fourth Schedule to the Act or self-attested valid documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the provident fund being established under a scheme framed under the Employees Provident Funds Act.
Circular No.18/2017	Approved Superannuation Fund	0%	Self-attested copy of valid approval granted by Commissioner under Rule 2 of Part B of Fourth Schedule to the Act.

Circular No.18/2017	Approved Gratuity Fund	0%	Self- attested copy of valid approval granted by Commissioner under Rule 2 of Part C of Fourth Schedule to the Act.
197A(1E)	National Pension Scheme	0%	A declaration that the NPS is exempt under Section 10(44) of the Act and registration taken under Pension Fund Regulatory and Development Authority Act, 2013.
196(i)	Central or State Government/ RBI/Corporation established under central/ state and exempt under the Act.	0%	In case a shareholder is Government (Central/State), no TDS is required to be deducted as per Section 196(i) of the Act.
-	Resident shareholders entitled to any other exemption from TDS	0%	Self-attested documentary evidence (e.g. relevant copy of registration, notification, order, etc.) in support of the being entitled to TDS exemption.
-	Other Non-Individual shareholders	0%	Self-attested copy of documentary evidence supporting the exemption along with self-attested copy of PAN card.
197	Shareholders (both individuals or non-individuals	(#)	(#) Self-attested copy of the certificate under Section 197 of the Act for lower / Nil withholding of taxes, rate specified in the said certificate

II. FOR NON-RESIDENT SHAREHOLDERS

Section / Circular	Category	Rate of Tax	Remarks / Exemption applicability
196D	FII/FPIs	20%	In addition to Tax, surcharge as per respective slabs and cess @ 4% would be applicable. While the Company is not obliged to apply a lower TDS rate as per Double Taxation Avoidance Agreements ("DTAA"), the Company may consider applying a lower rate, if following documents are submitted:
195	Other Non-residents shareholders	20%	<ul style="list-style-type: none"> i. Self-attested copy of the PAN card allotted by the Indian Income Tax authorities.

- ii. Self-attested copy of Tax Residency Certificate (TRC) for Financial Year 2025-26 obtained from the tax authorities of the country of which the shareholder is a resident.
- iii. Shareholders who propose to claim treaty benefit need to mandatorily file the Form 10F online at the link <https://eportal.incometax.gov.in/> with effect from 1st April, 2024 to avail the benefit of DTAA.
- iv. Self-declaration by shareholder of meeting treaty eligibility requirement and satisfying beneficial ownership requirement for Financial Year 2025-26.
- v. Self-declaration by the non-resident shareholder of having no Permanent Establishment in India in accordance with the applicable Tax Treaty.
- vi. In case of Foreign Institutional Investors and Foreign Portfolio Investors, copy of SEBI registration certificate.
- vii. 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 DTAA.

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

Kindly note that the Company is not obligated to apply beneficial DTAA rates at the time of tax deduction / withholding on dividend amounts. Application of beneficial rate as per DTAA for the purpose of withholding taxes shall depend upon completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholder.

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.
10(23FE)	Sovereign Wealth funds and Pension funds notified by Central Government	0%	Copy of the notification issued by CBDT substantiating the applicability of section 10(23FE) of the IT Act issued by the Government of India. Self-Declaration as per the format stating that that the conditions specified in section 10(23FE) have been duly complied with.
94A(1)	Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area	30%	NA
196D	Alternative Investment Fund - Category III located in International Financial Services Centre	10%	This rate is applicable for Category III AIF located in any International Financial Services Centre (IFSC) of which all the units are held by non-residents other than unit held by a sponsor or manager (i.e. specified fund defined under clause (c) of the Explanation to section 10(4D)). In addition to tax, surcharge as per respective slabs and cess @ 4% would be applicable.
197	All non-resident shareholders	(\$\$)	(\$\$) TDS at rates prescribed under lower deduction certificate issued by the Income tax authority valid for Financial Year 2025- 26, covering dividend income.
-	Non-resident shareholders entitled to any exemption from TDS	0%	This rate is applicable on the basis of submission of documentary evidence (e.g. relevant copy of registration, notification, order, etc. by Indian tax authorities) in support of claim of TDS exemption.

III. DECLARATION UNDER RULE 37BA

In terms of Rule 37BA of the Income Tax Rules 1962, if dividend income on which tax has been deducted at source is assessable in the hands of a person other than the deductee, then such deductee should file declaration with Corporation in the manner prescribed in the Rules.

IV. FOR SHAREHOLDERS HAVING MULTIPLE ACCOUNTS UNDER DIFFERENT STATUS / CATEGORY

Shareholders holding equity 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 are held under a PAN will be considered on their entire holding in different accounts.

V. NSDL'S TAX SERVICE

The Resident Non-Individual Members such as Insurance companies, Mutual Funds, Alternative Investment Fund (AIF) and other domestic financial institutions established in India and Non-Resident Non-Individual Members such as Foreign Portfolio Investors may submit the relevant forms, declarations and documents through their respective custodians who are registered with NSDL for tax services, on or before the aforesaid timelines.

VI. SUBMISSION OF TAX RELATED DOCUMENTS

The required documents have to be uploaded on the portal <https://ris.kfintech.com/form15/forms.aspx?q=0> of the KFIN Technologies Limited, Registrar and Share Transfer Agent (RTA) of the Corporation on or before Friday, 20th February, 2026.

Alternatively, physical documents may be sent to RTA at the following address:

KFIN Technologies Limited

Unit: **The Bombay Burmah Trading Corporation Limited**

Selenium Building, Tower - B, Plot No. 31 & 32, Financial District, Nanakramguda, Serilingampally, Hyderabad - 500032

Tel. No.: +91 40 6716 2222; Fax No.: +91 40 2300 1153; Toll Free No.: 1800 3094001

E-mail Id: einward.ris@kfintech.com; Website: www.kfintech.com

No communication on the tax determination/deduction shall be entertained post Friday, 20th February 2026.

The above-referred documents submitted by you will be verified by us and we will consider the same while deducting the appropriate taxes, if any, provided that these documents are in accordance with the provisions of the Act.

The formats of the documents can also be downloaded from the website of the Corporation:- <https://bbtcl.com/>.

VII. UPDATION OF BANK ACCOUNT DETAILS:

In order to facilitate receipt of dividend directly in your bank account, shareholders are requested to ensure that their bank account details in their respective demat accounts/physical

folios are updated, to enable the Corporation to make timely credit of dividend in their bank accounts. We seek your co-operation in this regard.

Shareholders holding shares in physical folios are requested to note that SEBI vide its Master Circular no.s SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/91 June 23, 2025, SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024 issued to the Registrar & Transfer Agents and SEBI Circular no. SEBI/HO/MIRSD/POD-1/P/CIR/2023/181 dated November 17, 2023, as amended, has mandated that effective April 1, 2024, dividend to the security holders holding shares in physical mode shall be paid only through electronic mode. Such payment to the eligible shareholders holding physical shares shall be made only after they have furnished their PAN, Choice of Nomination, Contact Details (Postal Address with PIN and Mobile Number) Bank Account Details and Specimen Signature for their corresponding physical folios to the Company or the RTA.

Notes:

1. All the above referred tax rates will be enhanced by surcharge and cess, wherever applicable.
2. In case the tax on said dividend is deducted at a higher rate in the absence of receipt of the aforementioned details/documents from you or incomplete documents, there would still be an option available with you to file the return of income and claim an appropriate refund, if eligible. No claim shall lie against the Corporation for such higher taxes deducted.
3. The tax credit can also be viewed in Form 26AS by logging in with your credentials (with valid PAN) at TRACES <https://www.tdscpc.gov.in/app/login.xhtml> or the e-filing website of the Income Tax department of India <https://www.incometax.gov.in/iec/foportal/>.
4. For all self-attested documents, shareholders must mention "certified true copy of the original" on the document. For all documents being submitted by the shareholder, the shareholder undertakes to send the original document(s) on the request by the Corporation.
5. Above communication on TDS sets out the provisions of law in a summary manner only and does not purport to be a complete analysis or listing of all potential tax consequences. Shareholders should consult with their own tax advisors for the tax provisions that may be applicable to them.
6. We shall arrange to email the soft copy of TDS certificate at your registered email ID in due course, post payment of the dividend.
7. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided / to be provided by the shareholder(s), such shareholder(s) will be responsible to indemnify the Corporation and also provide the Corporation with all information / documents and co-operation in any appellate proceedings
8. Shareholders holding shares in dematerialized mode are requested to update their records such as tax residential status, PAN, registered email addresses, mobile number(s), bank account details and other details with their relevant Depositories through their Depository Participants. Shareholders holding shares in physical mode are requested to contact the Corporation's Registrar and Share Transfer Agent KFIN Technologies Limited at einward.ris@kfintech.com for updating the above-mentioned details. The Corporation is obligated to deduct TDS based on the records available with RTA and no request will be entertained for revision of TDS return.

9. Incomplete and/or unsigned forms, declarations and documents will not be considered by the Corporation for granting any exemption.

In case of any queries, you may write at einward.ris@kfintech.com

Thanking you,

Yours faithfully,

For **The Bombay Burmah Trading Corporation Limited**

Sd/-

Gandhali Upadhye

Company Secretary & Compliance Officer