



BOSCH

Bosch Limited
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Bangalore-560030
Karnataka, India
Tel +91 80 67523878
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L85110KA1951PLC00761
Secretarial.corp@in.bosch.com

The Manager (Listing)
National Stock Exchange of India Limited
“Exchange Plaza”, 5th Floor,
Plot No.C/1, G Block
Bandra – Kurla Complex,
Bandra (E)
MUMBAI – 400 051
Scrip code: BOSCHLTD

The Manager (Listing)
Corporate Services Department
BSE Limited,
Regd.Office: Floor 25,
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400 001
Scrip code:500530

08.07.2025

Dear Sirs,

Sub: Submission of Business Responsibility and Sustainability Report

Pursuant to Regulation 34(2)(f) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report along with reasonable assurance report for Financial Year (FY) 2024 - 25.

Kindly take the same on record

Thanking you,

Yours faithfully,

for Bosch Limited,

V.Srinivasan
Company Secretary & Compliance Officer

ANNEXURE 'C' TO THE REPORT OF THE DIRECTORS

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity: L85110KA1951PLC000761
2. Name of the Listed Entity: Bosch Limited
3. Year of incorporation: November 12, 1951
4. Registered office address: Hosur Road, Adugodi, Bangalore, Karnataka, 560030, India
5. Corporate address: Hosur Road, Adugodi, Bangalore, Karnataka, 560030, India
6. E-mail: secretarial.corp@in.bosch.com
7. Telephone: +91(80)6752-3878
8. Website: www.bosch.in
9. Financial year for which reporting is being done: 2024-25
10. Name of the Stock Exchange(s) where shares are listed: National Stock Exchange of India Limited and BSE Limited
11. Paid-up Capital: ₹ 294,936,400
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report: Amit Kumar Paladhi, +91(80)6752-4332, AmitKumar.Paladhi@in.bosch.com
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together): Standalone basis
14. Name of assurance provider: S. R. Batliboi & Associates LLP (Firm Regn. no. 101049W/E300004)
15. Type of assurance obtained: Reasonable Assurance

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Manufacturing	Electrical equipment, General Purpose and Special purpose Machinery & equipment, Transport equipment	0.7%
2.	Manufacturing	Other manufacturing including jewellery, musical instruments, medical instruments, sports goods, etc. activities	44%
3.	Trade	Wholesale Trading	32%
4.	Trade	Retail Trading	19%
5.	Professional, Scientific and Technical	Scientific research and development	4.2%
6.	Professional, Scientific and Technical	Other professional, scientific and technical activities	0.1%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Sale of Automotive Products	4530	86.8%
2.	Sale of Consumer Goods (Power Tools)	2818	9.8%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	7	36	43
International	-	1	1

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	35
International (No. of Countries)	39

b. What is the contribution of exports as a percentage of the total turnover of the entity? 8.3%

c. A brief on types of customers

Mobility divisions:

We have a complete range of automotive components and solutions and serve all major Automotive OEMs (Original Equipment Manufacturers) in the Passenger Car, Commercial Car, Tractors and also Two-Wheeler segments. Our Aftermarket business also supplies automotive components to distributors and retailers all across India. Through our Bosch Car Service (BCS) locations, we are also serving the direct end-users.

Consumer goods:

We are the market leader with a complete range of power tools fulfilling the needs of professional users. The division has a full range of cordless tools and supports its various products with a comprehensive range of accessories. We serve the end users directly as well as through distributors and retails in both offline and online channels. Additionally, we also serve companies in the construction, woodworking and metalworking industry, etc

Building Technologies:

Bosch Building Technologies offers a range of products and services for building safety, energy efficiency, and building automation. We offer state of the art solutions to serve numerous customers cutting across verticals – Metro Rail, Airports, City surveillance & traffic management, Refineries, Manufacturing and Industrial complexes, sensitive high-profile buildings, educational institutes, Hospitality and Healthcare projects, Stadia and top Corporate houses. We execute supply of our Products and Solutions via our authorized Channel Network comprising of System Integrators and Distributors.

Energy and Building Solutions:

We provide customized energy efficiency solutions for commercial and industrial establishments.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
EMPLOYEES						
1.	Permanent (D)	3185	2832	89	353	11
2.	Other than Permanent (E)	423	329	78	94	22
3.	Total employees (D + E)	3608	3161	88	447	12
WORKERS						
4.	Permanent (F)	2557	2404	94	153	6
5.	Other than Permanent (G)	2600	2179	84	421	16
6.	Total workers (F + G)	5157	4583	89	574	11

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	2	1	50	1	50
2.	Other than Permanent (E)	0	0	0	0	0
3.	Total differently abled employees (D + E)	2	1	50	1	50
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	3	2	67	1	33
5.	Other than permanent (G)	6	4	67	2	33
6.	Total differently abled workers	9	6	67	3	33

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	8	2	25%
Key Management Personnel	4	1	25%

22. Turnover rate for permanent employees and workers

	2024-25 (Turnover rate in current FY)			2023-24 (Turnover rate in previous FY)			2022-23 (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6%	9%	6%	7%	10%	7%	7%	12%	7%
Permanent Workers	1%	7.2%	1.1%	4%	11%	4%	2%	4%	2%

Note: Includes all types of separation including EVR.

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding/subsidiary/associate companies/joint ventures

S. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1.	Robert Bosch GmbH	Holding	0.00	No
2.	Robert Bosch Internationale Beteiligungen AG	Holding	67.76	No
3.	Robert Bosch India Manufacturing and Technology Private Limited	Subsidiary	100.00	No
4.	Mico Trading Private Limited	Subsidiary	100.00	No
5.	Newtech Filter India Private Limited	Associate	25.00	No
6.	Prebo Automotive Private Limited	Joint Venture	40.00	No
7.	Autozilla Solutions Private Limited	Associate	26.00	No

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
(ii) Turnover (in ₹): 176,820,529,383
(iii) Net worth (in ₹): 138,177,768,833

VII. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders	Yes, https://www.bosch.in/media/our-company/shareholder-information/2022/grievance-redressal-and-other-details/grievance-redressal-and-contact-information-details2023.pdf In addition, to the above, shareholders may also post their grievances with the stock exchanges on https://scores.sebi.gov.in/	9	1	-	14	0	-
Employees and workers	Yes, we have a well-defined redressal mechanism in place. Stakeholders can report their grievances at https://www.bosch.in/our-company/our-responsibility/#compliance	49	2	-	29	0	-
Customers		-	-	-	-	-	-
Value Chain Partners		-	-	-	-	-	-
Communities		-	-	-	-	-	-
Investors (Other than Shareholders)		-	-	-	-	-	-

26. Overview of the entity’s material responsible business conduct issues

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Carbon emissions across the value chain	Risk and Opportunity	Risk: Climate change can impact our operations and value chain due to acute and chronic physical risks. Emerging regulations can also introduce or intensify regulatory risks. Opportunity: We continuously strive to enhance our energy efficiency and shift towards renewable energy	As early as 2020, the Bosch Group with its more than 450 locations worldwide has been carbon neutral overall (scope 1 & 2)*. Four levers were used to achieve carbon neutrality: increasing energy efficiency, generating our own energy from renewable sources (new clean power), purchasing electricity from	Positive: Brand Value, resource efficiency, preferred choice of customers and markets opportunities Negative: Reputational risk, regulatory risk, and physical risks if Bosch Limited is unable to mitigate the risk/ meet this target

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			<p>generation at our sites to become more independent from the energy market and reduce carbon emissions.</p>	<p>renewable sources (green electricity), and – as the last resort – using carbon credits to offset residual CO₂ emissions.</p> <p>At the same time, we also want to reduce emissions produced outside Bosch's direct sphere of influence (scope 3), for example at suppliers, in logistics, or when our products are used. Our aim is to reduce these upstream and downstream emissions by 30% in absolute terms by 2030, compared with the baseline year 2018 – irrespective of our company's growth.</p> <p>*Scope 1, 2, 3 are used in accordance with the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.</p> <p>Visit https://www.bosch.com/sustainability/ for further information on the Bosch Group's sustainability strategy.</p> <p>At Bosch India, we are committed to advancing renewable energy generation and fostering sustainability through various initiatives. This includes generating renewable energy at our own facilities and establishing long-term supply agreements to support the development of new photovoltaic plants. Additionally, we are conducting trials on the use of 5% ethanol-blended diesel to explore more sustainable fuel alternatives. Additionally, our current focus is on phasing out substances with climate impact by transitioning from higher Global Warming Potential (GWP) substances to those with lower GWP alternatives.</p>	

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
2.	Water withdrawal in regions with water scarcity	Risk and Opportunity	<p>Risk: Some Bosch Limited sites in India fall under severe/severest water scarcity sites according to the Water Risk Filter provided by Worldwide Fund for Nature (WWF).</p> <p>Opportunity: Water management strategies can lead to improved operational efficiency leading to reduce dependency on fresh water sources and water resources conservation. The water management will aid us in obtaining and sustaining our social license to operate, particularly in areas facing water scarcity. We can strengthen our relationships with local communities and government entities. Additionally, in the future, the Company may become eligible for government incentives designed to encourage water conservation and sustainability initiatives.</p>	<p>The Bosch Group has set the target of reducing absolute water withdrawal at 70 sites located in water scarcity regions by 25% by 2025 compared to the 2017 baseline year. The company locations were identified using the Water Risk Filter of the World Wildlife Fund for Nature.</p> <p>A new rainwater collection system was put into operation in Bidadi in India in 2023, which has a storage capacity of 10,000 m³. In 2024, around 64,000 m³ of rainwater was collected and used at the site. This covered roughly 41% of the total volume of water needed at the site. Rainwater is also used at the site in Naganathapura in India. Around 11,200 m³ of rainwater was treated and used at the plants in 2024, covering roughly 26% of the total water demand at the site in this period.</p>	<p>Positive: Brand Value, resource efficiency, preferred choice of customers and markets opportunities</p> <p>Negative: Reputational risk and regulatory risk if Bosch Limited is unable to mitigate the risk</p>
3.	Closing products and material loops using secondary materials and raw materials	Opportunity	<p>Opportunity: With our circular economy strategy, we want to enhance the sustainability of our products throughout their entire life cycle – from procurement and production to use, return, and remanufacturing, and right through to recycling and reuse of materials.</p> <p>To this end, we endeavor to either create loops directly within Bosch or close them outside the Company using established recycling processes. This way, we reduce the amount of materials used and our products' carbon footprint and contribute toward achieving our scope 3 target. At the same time, we also avoid potential risks</p>	-	<p>Positive: Brand Value, resource efficiency, preferred choice of customers and markets opportunities</p>

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			relating to compliance with environmental and social standards. Building a closed loop system for materials has the particular advantage of eliminating parts of the value chain that are subject to risks.		
4.	Environment and social standards in supply chains, particularly for high-risk raw materials	Risk	Risk: The inappropriate resources utilization and infringements of human rights by suppliers, non-compliance with the Code of Conduct for Business Partners, and an absence of sustainable practices among suppliers can lead to risks for human rights and the environment. These factors may also lead to instances of regulatory non-compliance, financial penalties and the loss of reputation.	Detailed analysis of raw materials identified 15 high risk materials that Bosch uses. To address the risks Bosch launched specific risk mitigating programs. Furthermore, we regularly audit our suppliers both preventively and when the situation demands. There are four methods that we use depending on the prevailing conditions and the specific risk situation: verifications performed by Bosch itself (quick scans and drill-deep assessments), third-party audits, and self-declarations by suppliers.	Negative: Reputational risk and regulatory risk if Bosch Limited is unable to mitigate the risk
5.	Health including occupational health and safety and substances of concern	Risk and Opportunity	Risk - Failing to safeguard employees and workers from workplace hazards can lead to legal non-compliance, repercussions, fines, and compensation claims against the organization. Such risks may result in substantial financial obligations and harm the Company's reputation. Additionally, prospective employees might be reluctant to join the Company, while existing employees may choose to leave if they feel their health and safety are not sufficiently protected, creating difficulties in attracting and retaining a talented workforce. Opportunity - By focusing on the health and safety of the workforce, the Company	Measures to protect and promote associates' health and provide a safe working environment at all times are a top priority for Bosch. Internal company regulations define the relevant principles, organization and responsibilities within the Bosch Group. The Sustainability and EHS corporate department manages occupational health and safety at Bosch using a group-wide process. The heads of the organizational units and company locations are responsible for compliance with the centrally defined requirements and goals. Designated EHS officers support them in this task. Current progress toward goal achievement	Positive: Brand Value Negative: Reputational risk and regulatory risk if Bosch Limited is unable to mitigate the risk

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			<p>can improve its employer brand value, making it a more appealing workplace. Employees are more inclined to join and remain with an organization that values their well-being, which can result in reduced turnover rates and increased job satisfaction.</p>	<p>is reported regularly to all executives as well as the board of management of Robert Bosch GmbH, also on an ad hoc basis in the event of particularly serious incidents.</p>	
6.	People	Opportunity	<p>Opportunity: Bosch group is transitioning from a manufacturer of technology hardware to a provider of connected hardware, software, and services. To actively shape this change, we are purposefully developing our corporate culture and are empowering our associates to acquire new competencies. At the same time, we are creating the conditions to win new talent for innovative, high-growth areas.</p> <p>Bosch regards diverse teams as an important competitive advantage as they strengthen our innovative power and tap significant potential of our company through their diverse perspectives and strategies for developing solutions.</p>	-	Positive: Brand Value
7.	Implications of the mobility transformation	Opportunity	<p>Bosch Limited has been at the forefront of mobility transformation in India across several decades. We continue to support our OEM customers to migrate from BSIV to BSVI. We are also watching the changes across vehicle categories towards electrification and hydrogen and are well poised to leverage this transit.</p> <p>As systems supplier for highly efficient drive systems, it plays a key role in advancing the development of electric</p>	-	Positive: Brand Value, resource efficiency, market, resilience

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			<p>drives with products such as the eAxe or improved thermal management for hybrid systems and electric power trains. At the same time, Bosch is investing in fuel cell technology and continuously developing digitalization solutions to enable further efficiency gains. Our business success in these fields will also increase the contribution we make to conserve resources and climate action – while we move a step closer to our ambitious CO₂ targets. Last but not least, through innovative vehicle technology Bosch can help vehicle manufacturers to contribute to improving air quality.</p> <p>Bosch’s latest diesel and gasoline technology makes it possible to significantly lower nitrogen oxide emissions and particulate emissions. The aim is to design internal combustion engines with emissions that no longer impact our cities’ air quality in any notable way.</p>		
8.	Responsible corporate governance	Opportunity	<p>By establishing robust corporate governance frameworks, companies can proactively recognize and address risks, thereby decreasing the chances of non-compliance or legal issues that could negatively impact their reputation and financial growth.</p> <p>A strong, independent, and diverse company board is dedicated to establishing and upholding the highest standards of corporate governance.</p>	-	Positive: Brand Value

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			<p>Responsible corporate governance integrates corporate strategies with long-term sustainability objectives, striking a balance between immediate short-term profits and the necessity for responsible resource management. It not only supports environmental well-being but also improves overall long-term brand value.</p> <p>Bosch Limited has well established governance framework supported by policies and conducts which gives us base for adherence to the best practices of corporate governance.</p>		

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and management processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)*	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	https://www.bosch.in/our-company/shareholder-information/								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes, we have translated the policies as applicable and imbibed the same into procedures and practices in all spheres of activities that we undertake.								
3.	Do the enlisted policies extend to your value chain partners? (Yes/ No)	Yes, in our Code of Conduct for Business Partners we require that our suppliers comply with the generally applicable labor standards as laid down in the Fundamental Principles of the International Labor Organization (ILO). This includes among other things, renouncing forced labor and child labor, not permitting any form of discrimination, as well as guaranteeing occupations health and safety, creating fair working conditions and ensuring freedom of association. We also require our suppliers to protect the environment and conserve resources and expect them to pass our requirements on to their own suppliers.								
4.	Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g.SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	P1	P2	P3	P4	P5	P6	P7	P8	P9
		-	-	(ISO45001)	-	-	(ISO14001)	-	-	-

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Our ambition: “By acting in an economically, environmentally, and socially responsible manner, we want to improve <i>people’s</i> quality of life and safeguard the livelihoods of present and <i>future generations</i> ”. This can be accessed in the ESG section forming part of this annual report.
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	Yes. The details of performance on our ESG goals are available in the ESG section forming part of this annual report.

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements	We are convinced that sustainability can make a significant contribution to Bosch achieving its growth objectives. We therefore continually strive to create win-win situations by achieving economic success while enhancing sustainability at the same time. Our vision for sustainability with its six dimensions defines the strategic focal points in this respect. Each of these is specified and continually enhanced by reference to two focus activities, where appropriate, with clearly defined, medium-term targets. Our sustainability activities consider the entire value chain – from the procurement of materials and goods through production at Bosch locations to the product use phase and beyond (“end of life”). Bosch Limited has adopted a systematic 4E (Energy Audit, Energy Re-tuning, Energy Lifecycle, and Energy Culture) approach and is embracing digitization through the 4C approach (Connect, Communicate, Consolidate, and Cognitive). At Bosch India, we are committed to advancing renewable energy and fostering sustainability through various initiatives. This includes generating renewable energy at our own facilities and establishing long-term supply agreements to support the development of new photovoltaic plants. Our current focus is on phasing out substances with climate impact by transitioning from higher Global Warming Potential (GWP) substances to lower GWP alternatives.
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Managing Director is responsible for implementation and oversight of the Business Responsibility policy (ies).
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	The Board of Directors has the overall responsibility of Company’s governance and decision making on Sustainability practices. The Board plays a pivotal role in identifying and managing ESG and sustainability related issues. It monitors various aspects of social, environmental, governance and economic responsibilities of the Company on a continuous basis. The Company’s business responsibility and sustainability performance is reviewed by the Board of Directors on an annual basis.

*Principle-wise policies:

The Company’s position on the principles is unequivocally defined in the central policies laid for the Bosch Group as a whole. The Company has also adopted a few standalone policies based on the legal requirement in India.

Principle	Name of Policy
Principle 1 Ethics, Transparency and Accountability	Code of Conduct, Code of Conduct for Business Partners
Principle 2 Product Life Cycle Sustainability	Code of Conduct, Bosch Group Policy for Conflict Raw Material, Design for Environment Norm
Principle 3 Employees’ Well-being	Basic principles of social responsibility at Bosch, Employee Relations Policy, EHS Policy (Guidelines of Work Safety and Environmental Protection), Equal employment Opportunity Policy
Principle 4 Stakeholder Engagement	Basic Principles of Social Responsibility at Bosch, Corporate Social Responsibility Policy
Principle 5 Human Rights	Basic Principles of Social Responsibility at Bosch, Code of Conduct, Code of Conduct for Business Partners, Declaration of Principles on Human Rights of the Bosch Group
Principle 6 Environment	Code of Conduct, EHS Policy (Guidelines of Work Safety and Environmental Protection), Basic principles of social responsibility at Bosch, Code of Conduct for Business Partners
Principle 7 Policy Advocacy	Code of Conduct
Principle 8 Inclusive Growth	Corporate Social Responsibility Policy
Principle 9 Customer Value	Basic Principles of Social Responsibility at Bosch, Code of Conduct

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ =Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Yes, by the Board of Directors									Annually								
Compliance with statutory requirements of relevance to the principles and rectification of any non-compliances	Yes, by the Board of Directors									Quarterly								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No).¹ If yes, provide name of the agency.²

P1	P2	P3	P5	P6	P7	P8	P9
-	-	Yes, both internal and external agency ² (ISO 45001)	-	Yes, both internal and external agency ² (ISO 14001)	-	-	-

¹ Internal reviews and assessments are carried out periodically and stringently for assessing/ evaluating the working of policies for all Principles.

² Name of External Agency: Bureau Veritas (India) Pvt. Ltd.

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1 BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

Essential Indicators

1. Percentage coverage by training and awareness programs on any of the Principles during the financial year:

Segment	Total number of training and awareness programs held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programs
Board of Directors	1	Bosch Code of Conduct	100%
Key Managerial Personnel	2	Bosch Code of Conduct, Anti-corruption, Prevention of Sexual Harassment Committee	100%
Employees other than BoD and KMPs	39	Bosch Code of Conduct, Data Privacy, Cybersecurity, Anti-corruption and Anti-trust, Prevention of Sexual Harassment Committee	100%
Workers	4	Prevention of Sexual Harassment Committee	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format:

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	-	-	-	-	-
Settlement	-	-	-	-	-
Compounding fee	-	-	-	-	-
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	-	-	-	-	-
Punishment	-	-	-	-	-

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
-	-

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

All business activities of the Bosch-Group and the acts of its employees must be in compliance with laws, the Code of Conduct and with further internal corporate guidelines and central directives. We adhere to the principle of legality in all dealings, actions, contracts, and other activities in all countries in which we operate.

As per Bosch Code of Conduct, Bosch does not tolerate corruption in any form. Corrupt behavior of associates or business partners is liable to prosecution as it distorts competition, results in financial loss, and harms the Company's reputation. The Code of Conduct can be accessed at https://assets.bosch.com/media/en/global/bosch_group/compliance/bosch-code-of-conduct.pdf

The central directive "Gratuities in dealings with third parties" regulates how to deal with gratuities in the course of Bosch's business activities. It defines minimum core requirements for giving and receiving gratuities. When it comes to giving gratuities to public officials or people in similar positions, we apply extreme restrictions. We wish to avoid even the appearance of an attempt to gain influence. We ourselves do not accept gratuities from public officials. We neither offer nor grant public officials benefits for carrying out or expediting official acts. We abide by this regardless of whether we are legally entitled to the official act, or the public official behaves in a manner that violates their official duties.

The Bosch Group has a Code of Conduct for Business Partners that defines a clear commitment to legality, Bosch values, social and environmental standards. Its business partners are regularly subject to a standardized and risk-based compliance check. The Code of Conduct for Business Partners can be accessed at https://assets.bosch.com/media/en/global/bosch_group/compliance/code-of-conduct-for-business-partners.pdf

The aspect of 'whistleblower protection' is comprehensively dealt within the Bosch globally binding Directive "Bosch Group Compliance Management System", the Whistle Blower Policy and the Code of Conduct of Bosch Limited. These binding regulations clearly mandate that all employees should report possible violations of the law, internal regulations or breaches of the Code of Conduct in Confidence and the reports made in good faith must not result in any disadvantage for the reporting employee. Every report of possible violations as well as the measures subsequently taken are documented by the Compliance Officer.

The compliance training program is available to our associates as Web-based training (WBT) and offered as classroom/ online training or webinars. Participation is mandatory for certain target groups of associates selected using a risk-based approach, including associates without collectively bargained contracts due to their special responsibility as specialists or managers, but also numerous associates in selected areas or in special functions. Our minimum compliance training courses cover five areas: business ethics, product compliance, anti-corruption, antitrust, and export control. Our training courses are regularly refined and updated to accommodate new content and developments.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	2024-25	2023-24
Directors	-	-
KMPs	-	-
Employees	-	-
Workers	-	-

6. Details of complaints with regard to conflict of interest:

	2024-25		2023-24	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	-	-	-	-
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	-	-	-	-

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not Applicable

8. Number of days of accounts payables (Accounts payable *365) / Cost of goods/services procured):

	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Number of days of accounts payables	75	72

9. Open-ness of business
Details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

	Metrics	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Concentration of Purchases	Purchases from Trading houses as % of total purchases	Nil	Nil
	Number of trading houses where purchases are made from	Nil	Nil
	Purchases from top 10 trading houses as % of total purchases from trading houses	Nil	Nil
Concentration of Sales	Sales to dealers/distributors as % of total sales	25%	24%
	Number of dealers/distributors to whom sales are made	3743	3288
	Sales to top 10 dealers/distributors as % of total sales to dealers/distributors	10.0%	7.8%
Share of RPTs	Purchases (Purchases with related parties/Total purchases)	57.5%	60.9%
	Sales (Sales to related parties/total sales)	10.2%	9.6%
	Loans & advances (Loans and advances given to related parties/total loans and advances)	96.1%	97.8%
	Investments (Investments in related parties/total investments made)	0.5%	0.7%

Leadership Indicators

1. Awareness programs conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programs held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programs
2	Principle 1,2,3,5,6: Topics covered are: <ul style="list-style-type: none"> - Bosch Code of Conduct with General expectations on Value chain partners about respecting Principles of Legality which includes paying Taxes, Custom duties, fulfilling anti-trust laws, fair competition. - Social Standards: Human rights, Forced Labor, Child Labor, Fair treatment, freedom of association, Occupational Health and Safety, - Environmental Standards: Environmental protection, Climate action, Water, Air & Soil Quality - Business relationship: Avoid Conflict of Interest, Free competition, Anti-Corruption, Data Privacy & Data Security, Customs and Export control regulation 	93.39% coverage for Code of Conduct for Business Partners acceptance (with value of Business > 10000 Euro per year)

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, as per the Company's Code of Conduct, the Directors are required to disclose to the Board of Directors, any personal interest that they may have in material, financial and commercial transactions resulting in a potential conflict with the interest of the Company at large.

Annual affirmation that the Directors do not have personal interest in any body/organization/person having financial/commercial transactions with the Company that may have potential conflict with the interest of the Company at large above-mentioned declarations.

PRINCIPLE 2 BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	2024-25	2023-24	Details of improvements in environmental and social impacts
R&D	100%	100%	R&D expenses are primarily incurred for reducing environmental impact by improving air quality -carbon neutrality through R&D projects to support adoption of new BS VI (TREM 5/CEV) and CAFE emission norms.
Capex	100%	100%	R&D related capital expenditure is primarily incurred for reducing environmental impact by improving air quality carbon neutrality through investments in assets for R&D projects mentioned above.

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes. Bosch Group implemented a clear sustainability strategy that also applies to the Company. Our responsibility for environment and society stretches across entire supply chain. Our established products like fuel injection pumps, diesel rails, nozzles, injectors and other running products (both conventional and new types) which have their bought out components are sourced majorly from MSME (Micro Small and Medium Enterprises). In addition, we also have few of components sourced from companies who have employed specially-abled workers (physically challenged working group).

a. If yes, what percentage of inputs were sourced sustainably?

Inputs directly sourced from MSMEs/ small producers constitute around 16.20% of domestic purchase volume.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

We do not reclaim our products at the end of life as our major products (i.e. automotive components) are sold to automotive OEMs for vehicles manufacturing and we do not have direct involvement or control over end user/consumer of the vehicles.

Bosch is reducing its ecological footprint and striving to create social benefit. In this endeavor, Bosch takes its lead from the circular economy principle. We prioritize reducing waste generation and emphasizes recycling. A group-wide guideline ensures compliance with local regulations for waste transport and disposal, with each production site having a dedicated organizational unit responsible for waste sorting and disposal.

Bosch Limited launched an initiative to divert waste from disposal by converting it into 'Alternate Fuel Resource' (AFR) for cement industries in accordance with pollution control board guidelines. This effort resulted in a significant percentage of waste being recycled, reused, or recovered.

- a) Plastics are part of extended producer responsibility (EPR) under Plastic Waste management Rules, 2016 (amended from time to time). EPR certification obtained, the stipulated process is being followed.
- b) E-waste is part of extended producer responsibility (EPR) under E-Waste Management Rules, 2016 (amended from time to time). EPR certificates are obtained and stipulated process is being followed.
- c) Hazardous and other waste disposed to authorized recyclers for further processing, wherever the waste has high calorific value are being sent as an alternate fuel resource for industries like cement manufacturing which was earlier sent for incineration.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, the waste collection plan is in line with the extended producer responsibility plan issued under plastic and e-waste management rules.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product/Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/ No)	Results communicated in public domain (Yes/ No) If yes, provide the web-link
4530	APM (Accelerator Pedal Module)	0.07%	Cradle-to-Grave (Life Cycle Perspective)	Yes	No
4530	TF (Temperature Sensor)	0.12%	Cradle-to-Grave (Life Cycle Perspective)	Yes	No
4530	FDB (Fuel Distributor Block) and PF – CR (Common Rail)	1.94%	Cradle-to-Grave (Life Cycle Perspective)	Yes	No
4530	NHA	3.28%	Cradle-to-Grave (Life Cycle Perspective)	Yes	No
4530	CP1; CP1H (High Pressure Pump)	0.03%	Cradle-to-Grave (Life Cycle Perspective)	Yes	No
4530	IP; VE; VP; PF-Conv Pumps	1.49%	Cradle-to-Grave (Life Cycle Perspective)	Yes	No
4530	FCU1 (Fuel Control Unit)	0.41%	Cradle-to-Grave (Life Cycle Perspective)	Yes	No
4530	Crankshaft sensor & Rotational Speed Sensor Crank	0.27%	Cradle-to-Grave (Life Cycle Perspective)	Yes	No

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Fuel Return Line (FRL) is an integral part of a diesel common rail fuel injection system, which traditionally contained a hose made of fluoro rubber (FKM). FKM is a Per- and Polyfluoroalkyl substance (PFAS), constitute a large family of fluorinated chemicals, exceeding several thousand that might be in commercial use or the environment, that vary widely in their chemical and physical properties. Some PFAS substances are considered substances of very high concern (SVHC), as they are very long-lived, accumulate in organisms and can be harmful to the human body. Considering the environmental and social impact of using FKM and current proposals to regulate and restrict the use of PFAS in the European region, Bosch proactively explored replacing FKM with safer alternatives in its FRL product. Hydrogenated nitrile rubber (HNBR) was found to be a suitable alternative to FKM in this product, and Bosch designed extensive validations to ensure that the FRL with HNBR hose would be able to meet internal standards as well as technical specifications, including extended use conditions for future applications. Bosch is now in active discussions with all customers to intimate them about the change and take concurrence to phase out FKM and introduce HNBR-based FRL's.

PRINCIPLE 3 BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	2832	2832	100	2832	100	NA	NA	2832	100	0	0
Female	353	353	100	353	100	353	100	NA	NA	353	100
Total	3185	3185	100	3185	100	353	100	2832	100	353	100
Other than Permanent employees											
Male	329	329	100	329	100	NA	NA	0	0	0	0
Female	94	94	100	94	100	94	100	NA	NA	0	0
Total	423	423	100	423	100	94	100	0	0	0	0

*NA: Not Applicable

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	2404	2404	100	2404	100	NA	NA	0	0	0	0
Female	153	153	100	153	100	153	100	NA	NA	153	100
Total	2557	2557	100	2557	100	153	100	-	-	153	100
Other than Permanent workers											
Male	2179	-	-	2179	100	NA	NA	0	0	0	0
Female	421	-	-	421	100	421	100	NA	NA	421	100
Total	2600	-	-	2600	100	421	100	0	0	421	100

*NA: Not Applicable

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent)

	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the Company	0.1%	0.1%

2. Details of retirement benefits, for Current FY and Previous Financial Year:

	2024-25 (Current Financial Year)			2023-24 (Previous Financial Year)		
	No. of employees covered as a % of	No. of workers covered as a % of total workers	Deducted and deposited with the authority	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority
PF	100% of the applicable employees, as per the Act	100% of the applicable workers, as per the Act	Yes	100% of the applicable employees, as per the Act	100% of the applicable workers, as per the Act	Yes
Gratuity	100% of the applicable employees, as per the Act	100% of the applicable workers, as per the Act	Not Applicable	100% of the applicable employees, as per the Act	100% of the applicable workers, as per the Act	Not Applicable
ESI	-	100% of the applicable workers, as per the Act	Yes	-	100% of the applicable workers, as per the Act	Yes

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard:

More than 50% of our work locations are compliant with accessibility for differently abled employee. We are in the process of auditing our locations of our sales office and some of the plants to make it accessible.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy:

Bosch Group is committed to provide equal opportunities in employment through creating an inclusive workplace in which all segment of employees are treated with respect, fairness and dignity. As a part of our social responsibility, we believe in integration of Persons with Disabilities. Refer https://www.bosch.in/media/our_company/shareholder_information/2022/principle_1_4_5_and_9-basic-principles-of-social-responsibilities.pdf for our policy on 'Basic Principles of Social Responsibility at Bosch'.

We are formulating a policy with the objective of the "Equal Opportunity Policy for Persons with Disabilities" to ensure that the persons with disabilities enjoy the right to equality, life with dignity and respect equally with others. It also provides the necessary safeguards to the PWDs in the form of amenities & facilities at the workplace, defines roles and tasks specifically designated for PWDs, provision for assistive devices and Grievance Redressal Mechanism.

5. Return to work and Retention rates of permanent employees and workers that took parental leave:

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	-	-
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief:

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers Other than Permanent Workers	The Company has a grievance redressal mechanism in line with the statutory framework under Industrial Dispute Act, 1947 for grievance redressal mechanism for the permanent workers where workers or their representatives can raise their grievances in areas like wages, discrimination, child labor, human rights related issues etc. This is in line with the grievance redressal policy of the organization.
Permanent Employees Other than Permanent Employees	Employees can raise their concern on dedicated email ID or report their grievances at https://www.bosch.in/our-company/our-responsibility/#compliance . We also have a defined escalation matrix. We also have an Employee Relations Policy applicable for all employees and workers.

7. Membership of employees and worker in association(s) or Unions recognized by the listed entity:

Category	2024-25			2023-24		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	3185	NA	NA	3125	NA	NA
- Male	2832	NA	NA	2797	NA	NA
- Female	353	NA	NA	328	NA	NA
Total Permanent Workers	2557	2376	93	2521	2395	95
- Male	2404	2364	98	2416	2383	99
- Female	153	12	8	105	12	11

8. Details of training given to employees and workers:

Category	2024-25					2023-24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	3161	485	15	2454	78	3114	392	13	3781	121
Female	447	64	14	362	81	402	45	11	256	64
Total	3608	549	15	2816	78	3516	437	12	4037	115
Workers										
Male	4583	3781	83	2100	46	4370	1495	34	1091	25
Female	574	549	96	450	78	653	48	7	55	8
Total	5157	4330	84	2550	49	5023	1543	31	1146	23

9. Details of performance and career development reviews of employees and worker:

Category	2024-25			2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	3161	2358	75	3114	1996	64
Female	447	274	61	402	191	48
Total	3608	2632	73	3516	2187	62

Category	2024-25			2023-24		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Workers						
Male	4583	2995	65	4370	2416	55
Female	574	373	65	653	105	16
Total	5157	3368	65	5023	2521	50

Note:

1. The performance and career development review for workers are as per Long Term Settlement (LTS).
2. Number of employees mentioned at No. (B) and No. (D), excluding trainees, as at December 31, 2025 and as at December 31, 2024, were subject to performance and career development.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

All relevant production and development sites (including 6 manufacturing plants and 1 RO) of Bosch Limited have implemented occupational health and safety management systems in alignment with the ISO 45001 standard. We remain committed to ensuring that all applicable locations operate under certified occupational health and safety management systems, thereby upholding our dedication to the highest standards of workplace safety and continuous improvement.

* The following applies to information on the occupational health and safety management systems: production locations and development locations (with material responsibility) with more than 50 associates and that have been included in the consolidated group for more than three years.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

All Bosch plants have established the process for Hazard Identification and Risk Assessment (HIRA) for both routine and nonroutine activities which are carried out by employees.

We focus on the early detection of dangerous situations and hazards (hazard recognition). To this end, we continue to raise awareness among executives and associates through special training and in annual occupational health and safety campaigns to empower them to take a proactive approach to preventing accidents in their area. As relevant to the operations at our locations, workplace or activity-related hazard assessments are carried out regularly. These are used as a basis for determining any preventive and protective measures needed, and our associates are instructed accordingly.

c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes, plants have established system for reporting work-related hazards including near misses by means of manual system as well as digital system. It is further channelized to the departments responsible for initiating the actions and eliminating the associated risks.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes, Employees and workers of Bosch Limited have access to non-occupational medical and healthcare services.

Onsite Health and wellness centers provide timely emergency care, primary care and chronic disease management through inhouse medical team. Health awareness programs include digital broadcast platforms, namely 'The Wellness Channel' which facilitates awareness on holistic health through inhouse and external medical experts. Health screening provisions include executive health checks and biometric health screenings which are aimed at early diagnosis and early intervention for employees optimal health. Emotional health support through AI enabled app partner that provides access to self-help tools, AI powered chatbot and Virtual counseling. We also have onsite Psychologist who supports virtual and in person counseling for employees.

11. Details of safety related incidents:

Safety Incident/Number	Category	2024-25	2023-24
Lost Time Injury Frequency Rate (LTIFR)* (per one million-person hours worked)	Employees	0.17	0.18
	Workers**	0.36	0.10
Total recordable work-related injuries	Employees	3	3
	Workers	3	1
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

Note:

* LTIFR/Accident Rate is the number of accidents per million worked hours.

** LTIFR calculated using actual staff attendance, standard monthly working days and hours, with logical assumptions for holidays and absenteeism. At Plants located at Jaipur and Chennai (Power Tools), actual work hours have been considered.

(According to the Factories Act, any accident causing injury that prevents the injured person from working for 48 hours or more immediately after the accident is considered a recordable injury. However, Bosch Limited has more stringent internal guidelines and any accident is reported in FY2024-25, in case the injured employee doesn't report for work within 24 hours of occurrence of the incident.)

12. Describe the measures taken by the entity to ensure a safe and healthy workplace:

- Hazard identification and Risk Assessment (HIRA) is done in accordance with Occupational health & safety management system - ISO 45001
- Hierarchy of controls is followed to prioritize and deploy risk control measures before execution of job.
- Safety Committees are in place at various levels for employee engagement to review the adequacy of resources and to provide support for safety management system deployment.
- Deployment of Health & Safety system of work is assured through periodic safety audits and inspections across plants by various levels from plant management to front line managers

13. Number of Complaints on the following made by employees and workers:

	2024-25			2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	Nil	Nil	-	Nil	Nil	-
Health & Safety	Nil	Nil	-	Nil	Nil	-

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100
Working Conditions	100

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions:

Based on the lessons learned from incidents, detailed review of engineering and administrative controls has been carried out. Additional measures were put in place to prevent the recurrence of similar incidents. This year, we have prioritized the deployment of Behavior Based Safety (BBS) across various locations. We have developed a comprehensive observer program, complete with observation checklists, to assess associates based on the BBS principles of Behavior Observation Feedback Process (BOFP). Based on the need, horizontal deployment of such measures has been done across locations. Through these initiatives, we aim to reinforce our commitment to safety and ensure that all associates are actively involved in fostering a culture of safety, ultimately driving us closer to the Bosch Limited goal of zero accidents.

Leadership Indicators

- 1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).**

Yes, as per internal Company guidelines.

- 2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.**

We regularly audit our suppliers both preventively and when the situation demands. Such an audit is generally carried out when we commence new supplier relationships, with the findings of our risk analyzes then determining the type, scope, and frequency of the audits. Different methods are used depending on the prevailing framework conditions and the specific risk situation: verifications performed by Bosch itself (quick scans and drill-deep assessments), third-party audits, and self-declarations by suppliers.

Quick scans are conducted mainly by Purchasing organization over a validity period of 3 years and are based on a checklist of specific criteria relating to the environment, occupational health and safety, and human rights. These assessments can be done at respective manufacturing locations of value chain partner companies.

Drill-deep assessments are conducted by Bosch Purchase Quality organization and represent a more detailed assessment at our value chain partners which are nominated on the basis of Supplier strategy definition from Purchase organization. The assessment comprises of six chapters; 1. CSR Management, 2. Labor Standards, 3. Environment, 4. Employee Health & Safety, 5. Human rights and 6. Governance. These assessments are done extensively by involving plant management, human Resource dept and also participation from personnel of Employee Health and Safety departments.

The assessment survey result of Automotive Value Chain partners is as follows: 95.36% of overall suppliers with >100TEuro Business value were covered under CSR assessments so far until end of March 31, 2025.

- 3. Number of employees / workers having suffered high consequence work- related injury / ill-health/ fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:**

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	2024-25	2023-24	2024-25	2023-24
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

- 4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)**

Yes, the Company provided career transition services through an external specialized agency for managing career endings due to early retirements.

M&SS who have retired from the organization have an opportunity to enlist themselves under Bosch Management Services, India (BMSI). Depending on the needs of Business Units/Departments, the retired associates are engaged on contract for a defined period for a specific task/project. Their knowledge and expertise is thus gainfully utilized. They can support the organization via BMSI until the age of 70 yrs.

- 5. Details on assessment of value chain partners:**

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	95.36% of total no of Value chain partners with Value of business >100TEuro
Working Conditions	95.36% of total no of Value chain partners with Value of business >100TEuro

- 6. Details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.**

No significant risks have been identified. However, critical observations made during assessments have been documented, and corrective actions have been established under the Health & Safety category, which are being systematically tracked until resolved. Some examples include:

- a. Fire extinguishers are present on the shop floor, but access routes to them are obstructed in several areas.
- b. The first-aid boxes located in the forming assembly area are nearly empty, and the inventory levels and expiration dates are not monitored.
- c. The electrical panel (500V) in the varnishing area lacks protection against unauthorized entry.

Actions taken:

- a. Fire extinguishers have been identified, reassessed and relocated to appropriate positions.
- b. First-aid boxes have been replenished and will be checked weekly using a checklist that includes medicine refill dates and expiration dates.
- c. Fencing has been installed around the 500V area to prevent unauthorized entry.

PRINCIPLE 4: BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

The process for identifying key stakeholder groups begins with conducting comprehensive baseline surveys, need assessments at the grassroots level. Based on the findings, stakeholders are categorized into internal and external groups. Internal stakeholders typically include employees, leadership teams, functional departments, board members and Bosch India Foundation team who play a role in governance, strategic alignment, or program implementation. External stakeholders may include community members, government bodies, academic institutions, NGOs, service providers, local leaders, and beneficiaries.

Stakeholders are then prioritized based on their level of interest and relevance to the initiative. Emphasis is placed on engaging vulnerable and marginalized groups such as women, unemployed youth, persons with disabilities, LGBTQIA+ communities, and underserved government school and healthcare workers, ensuring that the engagement process remains inclusive, equitable, and aligned with the organization's CSR policy.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Unemployed Youth	Yes	Training partners, Non-Governmental Organisation (NGO) partners, Community mobilizers	Monthly/Batch-wise/ Program based	Address skill gaps, enhance employment, Improve job readiness, placement support and livelihood enhancement
Women	Yes	Local community interaction, NGO partners, Self Help Group (SHG) meeting, Community mobiliser	Monthly/Program based	Promote socio-economic empowerment through skilling, entrepreneurship support and sustained income generation
Elderly	Yes	Community meeting, NGO partners, Health camps	Monthly/Program based	Support well-being and dignity of the elderly through access to healthcare, and awareness on government schemes.
Persons with Disabilities (PwDs) and LGBTQIA+ communities	Yes	NGO partners, Community Mobilisation	Quarterly/Batch-wise/ Program based	Training needs, tailored skilling programs & employment initiatives.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channel of Communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community meetings, Notice Board, Notice Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others - please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Roadside Mechanics and Garage Workers	Yes	NGO partners	Half-Yearly	Environmental awareness, safety, and efficiency in automotive servicing.
School students	Yes	Government officials, school teachers, NGO partners	Program based	Training and infrastructure support
Teachers and Anganwadi workers	No	Teacher training workshops, Meetings, NGO partners	Program based	Training and infrastructure support
Government departments	No	E-mails, Reports, meetings	Quarterly/Program based	Permissions, policy alignment, scheme integration
Academic Institutions	No	E-mail, Meetings	Program based	Academic partnerships, innovation, research funding
Community Members	Yes	Community meetings, NGO partners, community mobilized	Monthly/Quarterly/ Program based	Community awareness and livelihood enhancement
Associates	No	Dialogues, Surveys, Internal Media, Business dialogues	Daily, Monthly, Quarterly, Half Yearly/Annually (Project/ Program dependent)	Work life balance, growth and training, collaboration for business strategy, Feedback.
Customers	No	Surveys, Social media, Trade fairs, and Media	Continuous (as needed)	Customer satisfaction and products feedback, Inquiries and audits, Relationship building, Grievances Redressal
Suppliers and Partners	No	Supplier Days, Training Courses, Awards, Assessments, Industry Dialogues	Continuous (As Needed)	Code of Conduct adherence, relationship building, sustainable supply chain awareness, business continuity
Associations	No	Committee Participation, Working Groups, Memberships	As Needed	Knowledge sharing on industry best practices, policy advocacy for sustainable development
Investors	No	Press Releases, Presentations, Visits, Talks	Quarterly, Annually, As Needed	Credibility & visibility enhancement, Communication.
Policymakers & Regulatory Authorities	No	Inquiries, Committee Involvement, Events, Regulatory Compliance Reports	Continuous (As Needed)	Communications on legislation, compliance navigation.

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

To ensure alignment with stakeholder needs, the Board CSR Committee is kept informed about key stakeholders, planned interventions, and impact expected. CSR updates are shared with the Board three times annually, highlighting progress, concerns raised by stakeholders, and any necessary course corrections. Feedback from the Board is used to refine and strengthen CSR programs. CSR Steering Committee, which is responsible to monitor execution and progress of CSR interventions on ground and provide update to the Board CSR Committee. A full-time CSR Head is appointed by the Company to serve as the Member Secretary of the CSR Steering Committee and report progress to the Board CSR Committee. The CSR Head ensures regular communication between the Steering Committee and the Board.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Our social interventions as drawn and planned based on the need assessment and consultation with local stakeholders including but not limited to Panchayat members, local government authorities, community members and expert NGO partners to deliver focused initiatives on ground. All identified projects are also aligned with our CSR Policy to ensure strategic relevance, compliance, and long-term impact.

3. Details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

To address the needs of vulnerable and marginalized stakeholder groups, the organization follows a robust governance and engagement framework. The Board CSR Committee provides strategic guidance for project selection, monitors compliance and impact, and ensures transparency in stakeholder communication. The Board CSR Committee members take out time to visit project sites and interact directly with community members and other stakeholders to assess the on-ground impact of CSR interventions.

The CSR Steering Committee, reporting to the Board CSR Committee, stays closely connected with program teams and the communities, especially those from marginalised backgrounds. This is facilitated by a dedicated CSR team which ensures alignment between field operations and board-level decisions.

In the Skilling thematic area, our initiatives aim to empower less educated and unemployed youth through various skilling programs. One of our flagship programs - BRIDGE, which focuses on short-term soft skills and life skills training, equips youth with industry-relevant skills to facilitate their entry into formal employment. Over the last 11 years, we have trained more than 1,11,100 youth across 24 states and 4 union territories. Additionally, we have introduced specialized programs in Automotive trades and Caregiver. To further strengthen inclusion, we have expanded our efforts to include programs for Persons with Disabilities (PwDs) and LGBTQIA+ communities, with a strong emphasis on enhancing employability and promoting social inclusion.

Aligning with business priorities, in the reporting year we have introduced a new thematic area - Sustainable Mobility, it mainly focuses on road safety awareness, sustainable transportation solutions, and innovation & research in mobility technologies.

Skilling and Sustainable Mobility programs are implemented across India and Integrated Community Development (ICD) programs are mainly focused across 7 locations and implemented through Bosch India Foundation.

Under ICD there are four sub thematic areas namely Environment, Education, Healthcare and Community Development centers. In Environment, our major focus is on Water Conservation and Afforestation. We have rejuvenated over 23 water bodies and planted over 2.7 Lakhs trees, contributing to ecosystem restoration and climate action. In Education, we have worked with 657 government schools and 95 Anganwadis through teacher training, learning support, and need-based infrastructure development to enhance learning outcomes and fostering all-round development of children.

In Health and Hygiene, we operate four Mobile Medical Units (MMUs) providing essential healthcare to underserved areas covering 94 villages in 4 locations, along with 36 RO plants to ensure clean drinking water access and a Mid-day Meal Program helping serve more than 3300 children daily. We also run six Community Development Centers (CDCs) providing support to farmers, SHG members, access to Anganwadi workers, teachers, women, youth. These centers also deliver rural livelihood enhancement programs to strengthen income-generating capabilities and access to various government schemes.

PRINCIPLE 5 BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	2024-25			2023-24		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	3185	960	30	3,125	666	21
Other than permanent	423	105	25	391	62	16
Total Employees	3608	1065	30	3,516	728	21
Workers						
Permanent	2557	2557	100	2521	1967	78
Other than permanent	2600	2600	100	2502	1606	64
Total Workers	5157	5157	100	5023	3573	71

The number/percentages of training mentioned above pertain to People Policies through various initiatives and connect session at respective locations. This is excluding the mandatory training on Prevention of Sexual Harassment that is imparted as a web-based training.

2. Details of minimum wages paid to employees and workers, in the following format:

Category	2024-25					2023-24				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
Employees										
Permanent	3,185	-	-	3,185	100	3,125	-	-	3,125	100
Male	2,832	-	-	2,832	100	2,797	-	-	2,797	100
Female	353	-	-	353	100	328	-	-	328	100
Other than Permanent	423	-	-	423	100	391	-	-	391	100
Male	329	-	-	329	100	317	-	-	317	100
Female	94	-	-	94	100	74	-	-	74	100
Workers										
Permanent	2,557	-	-	2,557	100	2,521	-	-	2,521	100
Male	2,404	-	-	2,404	100	2,416	-	-	2,416	100
Female	153	-	-	153	100	105	-	-	105	100
Other than Permanent	2,600	330¹	13	2,270	87	2,502	-	-	2,502	100
Male	2,179	114	5	2,065	95	1,954	-	-	1,954	100
Female	421	216	51	205	49	548	-	-	548	100

Note:

1. This number represents the Stipend being paid to Temporaries & Trainees (NAPS/ NATS) which exceeds the minimum specified under the Board of Apprenticeship Training Scheme.

3. Details of remuneration/salary/wages:**a. Median remuneration/wages:**

	Male		Female	
	Number	Median remuneration ¹ / salary/ wages of respective category (Amount in ₹)	Number	Median remuneration ¹ / salary/ wages of respective category (Amount in ₹)
Board of Directors (BoD)	7	5,150,000	2	5,015,000
Key Managerial Personnel	3	44,015,129	1	81,704,477
Employees other than BoD and KMP	3,158	2,294,064	352	1,819,000
Workers	2,404	1,135,533	153	548,194

Note:

1. This information is based on the actual remuneration earned by the office bearers during their tenure in the role for the financial year (FY) 2024-25.
2. Does not include Mr. Stefan Grosch (from May 10, 2023), Director as he has waived the remuneration.
3. Includes 1 ID who was present only partially during the year, namely Mr. Sakalespur Visweswaraiya Ranganath (upto June 30, 2024).

b. Gross wages paid to females as % of total wages paid:

	2024-25	2023-24
Gross wages paid to females as % of total wages	7.6%	6.5%

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

The Bosch Group has established a risk management system for the implementation of corporate due diligence obligations in accordance with the German Act on Corporate Due Diligence Obligations in Supply Chains to ensure compliance with human rights and environment-related due diligence obligations. The system is directed both at the actions of the Bosch Group in its own operations and the activities of our suppliers, and is described clearly and bindingly in internal company regulations. Implementation of the requirements is audited regularly. The internal implementation of corporate due diligence obligations is the responsibility of the corporate departments of Robert Bosch GmbH and the organizational units concerned in each case. Overarching responsibility for the risk management system was transferred to the member of the board of management of Robert Bosch GmbH responsible for sustainability. The relevant information for exercising this role is made available to the board member, in particular, by the human rights committee as well as by the human rights officer, who reports directly to the board member. The board member attends the committee's meetings regularly. Moreover, the individual members of the human rights committee each have direct reporting lines to the board of management. All compliance officers are furthermore obligated under the Bosch Group's compliance management systems to inform the board of management once a year concerning the implementation of the due diligence obligations in their own functional area.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Our complaints procedure allows critical issues to be identified at an early stage and thus potential human rights or environment-related risks and violations to be uncovered, counteracted, or remediated. We therefore regard our complaints procedure as an important element of our human rights strategy, which helps us to continuously improve our processes for respecting human rights.

Our suppliers are made aware of our reporting system in the Code of Conduct for Business Partners, among other means. By acknowledging this Code of Conduct, they agree, in particular, to establish a reporting system or to participate in an industry-wide system. They also agree to inform their associates accordingly.

Procedure

When a report is received, it must be checked immediately and, if a communication channel exists, its receipt must be confirmed. The incident must then be assigned to the responsible office for further processing. If there are sufficient indications of non-compliance with legally binding external standards, the Code of Conduct or other internal regulations, the matter is classified as a compliance case and must be investigated immediately.

If the internal investigations confirm violation of the compliance requirement, this must be remediated immediately. Appropriate measures must also be taken to prevent future non-compliance issues of this nature. Internal investigations must be carried out in strict compliance with existing legal limits, in particular data protection law, and taking the compliance culture into account (e.g., presumption of innocence). If an internal investigation identifies a process weakness that facilitates violations of the compliance requirement, the responsible departments must be informed and necessary countermeasures must be taken. Any form of reprisal against whistleblowers, in particular negative consequences under labor law and the threat thereof, is prohibited.

The effectiveness of the reporting channels is ensured by the external provider of the reporting system and Bosch through appropriate measures. This includes carrying out effectiveness checks in accordance with the regulations on whistleblower protection and also taking information from internal and external users into account when operating, maintaining, and further developing the process. When a person submits a report, they are asked how they became aware of the reporting system. Indications of any difficulties or opportunities for improvement in reporting are taken into account in both the ongoing development of the system and as part of the effectiveness review.

Further information available at https://assets.bosch.com/media/en/global/bosch_group/compliance/code-of-conduct-for-business-partners.pdf

6. Number of Complaints on the following made by employees and workers:

	2024-25			2023-24		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment (Workers including contract worker)	3	-	Complaint forwarded to ICC and action taken as per POSH guidelines.	1	-	Complaint forwarded to ICC and action taken as per POSH guidelines.
Sexual Harassment (Employees including contract employees)	4	-	Complaint forwarded to ICC and action taken as per POSH guidelines.	1	-	Complaint forwarded to ICC and action taken as per POSH guidelines.
Discrimination at workplace	14	1	-	1	-	-
Child Labor	-	-	-	-	-	-
Forced Labor/Involuntary Labor	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	1	-	No violation found	-	-	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

	2024-25	2023-24
Total Complaints reported under Sexual Harassment of women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	7	2
Complaints on POSH as a % of female employees/workers	0.65%	0.19%
Complaints on POSH upheld	6 (1 case - The complainant retracted the complaint on her volition before the Investigation started)	2

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Bosch is committed to protecting reporting persons from all forms of discrimination on account of a report and has therefore banned discrimination against persons who are reporting in good faith. Any retaliation due to such a report is

prohibited. Further information available at <https://www.bosch.in/our-company/our-responsibility/#compliance>

For cases related to Sexual Harassment, there is an Internal Committee for redressal of the same. The Committee takes concrete actions to ensure that every Complainant is protected. It maintains confidentiality of all complaints. During the pendency of the Inquiry, the Complainant is granted leave or it is ensured that the Complainant and Respondent do not work together or the Complainant is reassigned or relocated if both Complainant and Respondent are in same team or same location.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, in our Codes of Conduct for Business Partners we require that our suppliers comply with the generally applicable labor standards as laid down in the Fundamental Principles of the International Labor Organization (ILO). This includes, among other things, renouncing forced labor and child labor, not permitting any form of discrimination, guaranteeing occupational health and safety, creating fair working conditions, and ensuring freedom of association. We also require our suppliers to protect the environment and conserve resources – and expect them to oblige their own suppliers and other third parties to comply with corresponding principles to the best of their ability.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labor	100%
Forced Labor/Involuntary Labor	100%
Sexual Harassment	100%
Discrimination at workplace	100%
Wages	100%

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above:

Nil

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints.

No human rights grievances/complaints were received during the year.

2. Details of the scope and coverage of any Human rights due-diligence conducted

We contribute to improving human rights conditions worldwide by implementing due diligence obligations concerning human rights in our operational processes. At the same time, we actively demand respect for human rights in our global supply chains as well and take appropriate remedial action in the case of violations. We regularly audit our suppliers both preventively and when the situation demands. Such an audit is generally carried out when we commence new supplier relationships, with the findings of our risk analyzes then determining the type, scope, and frequency of the audits. Different methods are used depending on the prevailing framework conditions and the specific risk situation: verifications performed by Bosch itself (quick scans and drill-deep assessments), third-party audits, and self-declarations by suppliers.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

More than 50% of our work locations are compliant with accessibility for differently abled visitors. We are in the process of auditing our locations of our sales office and some of the plants to make it accessible.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	-
Discrimination at workplace	-
Child Labor	95.36%
Forced Labor/Involuntary Labor	95.36%
Wages	-

PRINCIPLE 6: BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE ENVIRONMENT

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity:

Parameter	2024-25	2023-24
From renewable sources (in Tera Joules)		
Total electricity consumption ³ (A)	568.22	581.82
Total fuel consumption (B)	0.10	0.17
Energy consumption through other sources (C)	0	0
Total energy consumption from renewable sources (A+B+C)	568.32	582.00
From non-renewable sources (in Tera Joules)		
Total electricity consumption (D)	0	0
Total fuel consumption (E)	85.89	88.92
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	85.89	88.92
Total energy consumed (A+B+C+D+E+F)	654.21	670.92
Energy intensity per rupee of turnover (Total energy consumed/Revenue from operations) Values in TJ/ million ₹	0.003617	0.004011
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed/Revenue from operations adjusted for PPP) Values in TJ/ million ₹	0.000884	0.001014
Energy intensity in terms of physical output ²	NA	NA

Notes:

1. Reasonable assurance was carried out by S. R. Batliboi & Associates LLP for 2024-25
2. Intensity based on physical output in terms of weight or number of products cannot be calculated and is not applicable to due to diversified business portfolio.
3. Includes energy compensated with I-REC

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No

3. Details of the following disclosures related to water:

Parameter	2024-25*	2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater ³	11766.78	18837.26
(iii) Third party water	431908.14	459674.89
(iv) Seawater/desalinated water	0	0
(v) Others	29474.5	27677.92
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	473149.42	506190.07
Total volume of water consumption (in kiloliters)²	563291.38	574606.52
Water intensity per rupee of turnover (Water consumed/revenue from operations) Values in KL/million ₹	3.11	3.44
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption/ Revenue from operations adjusted for PPP) Values in KL/million ₹	0.760758	0.868740
Water intensity in terms of physical output⁴	NA	NA

Notes:

1. Reasonable assurance was carried out by S. R. Batliboi & Associates LLP for 2024-25
2. Water consumption inclusive of harvested rainwater

3. Borewell water use at BAN (RO) and NhP2 locations has been calculated based on headcount as there are multiple entities at these locations.
4. Intensity based on physical output in terms of weight or number of products cannot be calculated and is not applicable to due to diversified business portfolio.

4. Provide the following details related to water discharged:

Parameter	2024-25	2023-24
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	0	0
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater	0	0
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties	0	0
- No treatment		
- With treatment – please specify level of treatment		
(v) Others	0	0
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilo liters)	0	0

Note:

1. Reasonable assurance was carried out by S. R. Batliboi & Associates LLP for 2024-25
2. All our locations have achieved zero liquid discharge status.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Yes, across all 7 plants Bosch Limited, the mechanism for “zero liquid discharge” has been implemented. The wastewater generated undergoes treatment through Sewage treatment plant, Effluent treatment plant and depending upon the process in selected plants, the Multi Effect Evaporator is installed to treat the wastewater. The treated water is being utilized for secondary purposes like gardening and toilet flushing and in certain cases with tertiary treatment, used in the manufacturing process.

6. Details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit*	2024-25 (Current Financial Year)	2023-24 (Previous Financial Year)
NOx	Kg	5435.61	3517.91
SOx	Kg	82.09	50.84
Particulate matter (PM)	Kg	852.41	599.51
Persistent organic pollutants (POP)	Kg	0	24.3
Volatile organic compounds (VOC)	Kg	0	0
Hazardous air pollutants (HAP)	Kg	0	0
Others–Acid mist	Kg	0	0
Carbon Monoxide (as CO)	Kg	0	0

7. Details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	2024-25	2023-24
Total Scope 1 emissions² (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	8455.06	7480.04
Total Scope 2 emissions³ (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	0	0
Total Scope 1 and Scope 2 emission intensity per rupee of Turnover (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations)	MT CO ₂ e/ million ₹	0.046745	0.044718
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for purchasing Power Parity (Total Scope 1 and Scope 2 GHG emissions/Revenue from operations adjusted for PPP)	MT CO ₂ e/ million ₹	0.011419	0.011309
Total Scope 1 and Scope 2 emission intensity in terms of physical output⁴		NA	NA

Notes:

- Reasonable assurance was carried out by S. R. Batliboi & Associates LLP for FY 2024-25.
- Scope-1 emission includes emissions from stationary and mobile combustion, fugitive emissions, and Substances with Climate Impact. Data of Substances with Climate Impact is taken for the period of CY2024.
- Includes only emissions from grey electricity which is not compensated with I-RECs.
- Intensity based on physical output in terms of weight or number of products cannot be calculated and is not applicable to due to diversified business portfolio.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

As early as 2020, the Bosch Group with its more than 450 locations worldwide has been carbon neutral overall (scope 1 & 2). Four levers were used to achieve carbon neutrality: increasing energy efficiency, generating our own energy from renewable sources (new clean power), purchasing electricity from renewable sources (green electricity), and – as the last resort – using carbon credits to offset residual CO₂ emissions.

At the same time, we also want to reduce emissions produced outside Bosch’s direct sphere of influence (scope 3), for example at suppliers, in logistics, or when our products are used. Our aim is to reduce these upstream and downstream emissions by 30% in absolute terms by 2030, compared with the baseline year 2018 – irrespective of our company’s growth.

Lever 1: Increasing energy efficiency at Bosch Limited

Bosch Limited focuses on upgrading air compressors, chillers, air handlers, and filtration systems using new technologies. In the reporting period, its 7 locations implemented various energy efficiency projects.

Lever 2: Expanding new clean power at Bosch Limited

During financial year 2024-25, Bosch Limited generated more than 29 GWh of renewable energy with its in-house photovoltaic plants. This covered almost 18.6% of total electricity requirement.

Lever 3: Purchasing green electricity at Bosch Limited

At Bosch Limited, the volume of purchased green electricity from new plants (PPA) and I-RECs amounted to 128 GWh fulfilling electricity demand was covered by 100 % green electricity (electricity purchased from renewable sources).

Lever 4: Carbon offsets

At Bosch Limited, 8455.06 metric tons of CO₂ was compensated with carbon credits during 2024-25.

9. Details related to waste management by the entity:

Parameter	2024-25*	2023-24
Total Waste generated (in metric tonnes)		
Plastic waste (A)	442.31	394.17
E-waste (B)	37.94	51.54
Bio-medical waste (C)	0.17	0.22
Construction and demolition waste (D)	390.93	201.45
Battery waste (E)	7.74	9.56
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	1536.58	1577.14
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5012.29	4326.54
Total (A+B + C + D + E + F + G + H)	7427.96	6560.62
Waste intensity per rupee of turnover (Total waste generated/Revenue from operations) Values in Metric Tons/ million ₹	0.041067	0.039221
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated/Revenue from operations adjusted for PPP) Values in Metric Tons/ million ₹	0.010032	0.009919
Waste intensity in terms of physical output²	NA	NA
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	5083.94	4995.07
(ii) Re-used	543.05	48.67
(iii) Other recovery operations	1273.69	887.69
Total	6900.68	5931.43
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	23.94	117.33
(ii) Landfilling	503.34	510.50
(iii) Other disposal operations	0	1.36
Total	527.28	629.19

Notes:

- Reasonable assurance was carried out by S. R. Batliboi & Associates LLP for FY 2024-25.
- Intensity based on physical output in terms of weight or number of products cannot be calculated and is not applicable to due to diversified business portfolio.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

"Avoid, then reuse, then dispose" – that is the principle we apply at Bosch with respect to waste management. As part of its circular economy strategy, Bosch continues to work systematically on reducing waste volume and, in particular, on recycling. A group guideline defines processes and ensures that the legal requirements for the transport and disposal of waste are complied with locally. All production locations have a clearly designated organizational unit responsible for sorting, classifying, and handing over waste to disposal companies.

With our circular economy strategy, we want to enhance the sustainability of our products over their entire life cycle – from procurement and production to use, return, and remanufacturing, right through to recycling and reuse of materials. To this end, we endeavor to either create loops directly within Bosch or close them outside the Company using established recycling processes. At Bosch Limited, as part of value chain strategy, an initiative to realize "Zero Waste to Landfill (ZWL)" is deployed across all locations. During the financial year 2024-25, 93% of waste generated has been either recycled, reused or recovered.

At Bosch, substances of concern (SoC) are all substances in production aids or products that could have a negative impact on human health or the environment. These include, for example, substances that are classified accordingly or are regulated by law, customer agreements or in-house requirements.

Internal company regulations define the material compliance requirements and specify the organization and responsibilities. We are continuously working to identify permissible SoC in our products and processes, adopt substitutes, and reduce or altogether avoid hazardous substances in the long term wherever possible. For example, where technically feasible, we intend to dispense with substances on the EU's REACH candidate list in new developments. Our internal Design for Environment standard defines the requirements for handling SoC in the product development process. If permissible SoC are unavoidable in the production process for technical reasons, we conduct hazard assessments to ensure suitable protective measures are taken for safe handling of such substances.

- 11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:**

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
	NIL	NIL	NIL

None of our locations has operations/offices in/around the ecological sensitive areas

- 12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:**

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NIL	NIL	NIL	NIL	NIL	NIL

No projects undertaken during the previous/current financial year.

- 13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

All our locations are in compliance to all the applicable environmental acts and rules. There is no non-compliance observed.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
NIL	NIL	NIL	NIL	NIL

Leadership Indicators

- 1. Water withdrawal, consumption and discharge in areas of water stress # (in kiloliters):**

For each facility/plant located in areas of water stress, provide the following information:

- (i) Name of the area: Bengaluru, Bidadi, Chennai, Gangaikondan, Jaipur and Naganathapura**
- (ii) Nature of operations – Development and manufacturing of automotive components**
- (iii) Water withdrawal, consumption and discharge:**

Parameter	2024-25	2023-24
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	11766.78	18837.26
(iii) Third party water	185643.14	201572.89
(iv) Seawater/desalinated water	0	0
(v) Others	29474.5	27677.92
Total volume of water withdrawal (in kiloliters) (i + ii + iii + iv + v)	226884.42	248088.07
Total volume of water consumption (in kiloliters)	313685.38	310504.52

Parameter	2024-25	2023-24
Water intensity per rupee of turnover (Water consumed/revenue from operations) Values in KL/million ₹	1.73	1.86
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) To Groundwater	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) To Seawater	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iv) Sent to third-parties	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(v) Others	0	0
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
Total water discharged (in kilo liters)	0	0

Notes:

- Reasonable assurance was carried out by S. R. Batliboi & Associates LLP for 2024-25
- The definition of areas of water stress is based on analysis using water risk filter provided WWF for nature. Out of 7 locations, 6 locations are in areas of water stress.

- With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.**

Not applicable

- If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:**

Sr. No	Initiative undertaken	Outcome of the initiative
1	Energy saving projects; A) Introduction of energy efficient air compressor B) Introduction of Artificial Intelligence (AI) model for chiller management system C) Energy efficient panel cooler for Supfina machines D) Use of Energy Efficient centrifugal compressors E) AI based smart monitoring system for Solar Power Generation F) Introduction of Jet Black Wall Mounted Blower for human body cleaning to avoid using of compressed air pressure.	<ul style="list-style-type: none"> Improved energy efficiency and Energy conservation Consistent reduction in Carbon Emissions by Resource conservation projects
2	Rainwater Harvesting Pond at Gangaikondan Plant	Reduced dependency on freshwater withdrawal
3	Circularity Initiative by Oil reclamation process	Reduction of Waste, Conservation of Resources as avoiding fresh oil by re-using reclamation oil.

4. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Yes, across Bosch Limited, emergency preparedness plan (business continuity/disaster management) covers potential emergencies which may arise and ensures that there will be an appropriate response to unexpected or accidental incidents. In line with the emergency preparedness and response plan, mock drills are conducted periodically. Our location management has ensured state of the art installation of fire protection systems (fire detection & fire suppression) for effective emergency preparedness and response in case of real emergency. At the same time, we have 24*7 fully functioning control room with competent emergency responders deployed round the clock for quick response to any potential emergency thus resulting in business continuity.

5. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

No significant impact observed, however there were few deviations addressed for suitable implementation of Measures to overcome the deviation observations into systematic Measures. Eg: Used oil are stored in material handling bin and spillage across the facility is noticed. Used chips are spread across the storage area by leaving oil on the floor. For these observed Open points list, the value chain partners have positively responded with relevant action plan with due dates and these actions are tracked through consolidated Opn points List until the actions are implemented. Eg: Oil stored in secondary container, spillage arrested in DD area and provided partition in scrap storage area for avoiding spreading of chips.

6. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Overall coverage of Value chain partners for CSR assessments including environment impacts:- 95.36% on total no of Value chain partners with Value of business >100TEuro).

PRINCIPLE 7: BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

6

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Confederation of Indian Industries	National
2	Automotive Component Manufacturers Association of India	National
3	Indo-German Chamber of Commerce (IGCC)	National
4	Bangalore Chamber for Industry and Commerce (BCIC)	State
5	Confederation of Indian Industries (CII)	State
6	National Safety Council (NSC)	State

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

None

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Bosch is a technology agnostic company and is committed towards improving the quality of life of people living on this planet. As a supplier of technology with global operations, we believe it is our responsibility to put our deep technology expertise to work for the benefit of society and to point out specific solutions to current challenges in society. With this in mind, we help shape opinions at a government policy level, in associations, and in various social forums. This work is driven by our “Invented for life” ambition. Owing to the expertise in technologies of the future such as artificial intelligence, electrification and hydrogen, Bosch is sought after partner and thought leader in the policy making process. We are in favor of standards that are both ambitious and as consistent as possible. New business fields give rise to new regulatory requirements. At the request of policy makers, Bosch shares its knowledge to help share the corresponding framework conditions. Our aim is to advocate for technology and societal solutions in the fields of relevance to us with a focus on technical feasibility and impact on society. We also want to do justice in this regard to the complete spectrum of requirements of our shareholders.

PRINCIPLE 8: BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT**Essential Indicators**

- 1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.**

No SIA has been undertaken during the current financial year.

- 2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:**

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In ₹)
-	-	-	-	-	-	-

- 3. Describe the mechanisms to receive and redress grievances of the community.**

The Company has a defined a process to ensure all the complaints and feedback from all stakeholders including communities are received and addressed in a timely and effective manner. This defined process includes:

- A dedicated contact page on the website - <https://boschindiafoundation.in/connect-with-us/>
- Complaints/Feedback received via contact Email – csr@in.bosch.com and boschindiafoundation@in.bosch.com
- Complaints/Feedback received directly through Bosch project implementation team
- Stake holders meetings across multiple states and Society Day across the plant location
- Direct interaction with the leadership team during annual field visits

Regular engagement by the Monitoring and Evaluation team through field visits and phone calls to beneficiaries.

- 4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:**

	2024-25	2023-24
Directly sourced from MSMEs/ small producers	16.2%	18.3%
Sourced directly from within India	49.5%	52.4%

- 5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost:**

	2024-25	2023-24
Rural	24.00%	24.70%
Semi-urban	-	-
Urban	-	-
Metropolitan	76.00%	75.30%

Leadership Indicators

- 1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Not applicable

- 2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

Aspirational district expenditure for the 2024-2025

Sl. No.	State	Aspirational District	Amount Spent (₹)
1	Andhra Pradesh	Y.S.R. Kadapa	1,62,931
2	Assam	Hailakandi	1,69,720
3	Bihar	Banka	1,01,832
4		Begusarai	2,84,062
5		Muzaffarpur	1,35,776
6	Chhattisgarh	Bastar	11,20,154
7		Bijapur	1,69,720
8		Korba	2,71,552
9		Mahasamund	3,39,441
10		Rajnandgaon	3,39,441

Sl. No.	State	Aspirational District	Amount Spent (₹)
11	Haryana	Mewat	169720
12	Jharkhand	Bokaro	373385
13		Dumka	169720
14		Garhwa	339441
15		Giridih	678881
16		Godda	319074
17		Hazaribagh	509161
18		Pakur	589559
19		Purbi Singhbhum	373385
20		Sahibganj	406261
21		Simdega	339441
22		Karnataka	Raichur
23	Madhya Pradesh	Barwani	169720
24		Chhatarpur	623503
25		Guna	339441
26		Rajgarh	169720
27		Singrauli	169720
28		Vidisha	169720
29	Odisha	Rayagada	610993
30	Rajasthan	Baran	848601
31	Tamil Nadu	Ramanathapuram	373385
32	Uttar Pradesh	Bahraich	644937
33		Balrampur	441273
34		Chandauli	339441
35	Uttarakhand	Udham Singh Nagar	284062
36		Haridwar	273200
	Total		1,30,37,615

3. Details of beneficiaries of CSR Projects

Sl. No.	Thematic area	CSR Project	No. of persons benefitted under each thematic area	No. of persons benefitted from individual CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Employment linked short term vocational training programs	BRIDGE (Bosch's Response to India's Development and Growth through Employability Enhancement)	32626	22640	90%
2		Basic Automotive Sales and Services		5545	90%
3		2-Wheeler and 4-Wheeler Automotive Technicians		700	90%
4		Caregivers Skill Development		2007	80%
5		Economic Empowerment of People with Disabilities (PWDs) through Skill Development		200	100%
6		Economic Empowerment of LGBTQIA+ through Skill Development		100	100%
7		Train the Trainers (TTT)		1029	0%
8		Capacity Building of Not-for-Profit Organizations from multiple regions		194	0%
9		Skill Development in Electric Vehicle/Battery Specialization		41	50%
10		Economic Empowerment of Women as Electric Vehicle (Auto) Drivers		170	80%

Sl. No.	Thematic area	CSR Project	No. of persons benefitted under each thematic area	No. of persons benefitted from individual CSR Projects	% of beneficiaries from vulnerable and marginalized groups
11	Sustainable Mobility	Green Service Camps for Roadside Mechanics and Garages Workers	746	700	100%
12		Research and Development of Electric Race Car by Academic Institution		46	40%
13	Environment Sustainability & Water Conservation	Lake Rejuvenation and Maintenance	152651	24700	50%
14		Environment Conservation through Afforestation		118170	20%
15		Ridge to Valley Watershed Restoration		2281	50%
16		Percolation Tank Rejuvenation		2500	50%
17		Pond Rejuvenation		5000	50%
18	Promotion of Education: Academic, Non-academic and Infrastructure	BRIDGE Foundation - Teacher Training Program	31056	233	0%
19		Development of Anganwadi through need-based Infrastructure and Learning Support		8211	100%
20		Development of Government Schools through need-based Infrastructure and Learning Support		18283	100%
21		Learning Centers for Children (School Dropouts)		360	100%
22		Creative Learning for Government School Students		2024	100%
23		Life Skills Development Program for Government School Students		802	100%
24		Experiential Citizenship Education Program for Government Schools Students		800	100%
25		Educational Support for Students of Advanced Manufacturing Technology		111	50%
26		Full-Stack Web Development Training		50	50%
27		Infrastructure Support for Pragya Niketan (out of school learning center for girls from rural areas)		130	100%
28		E-Learning Lab for Persons with Disabilities (PwD)		52	100%
29	Health & Hygiene: Prevention and Care	Mobile Medical Units (MMU)	77983	67138	100%
30		Reverse Osmosis (RO) Plants for Safe and Clean Drinking Water		7400	70%
31		Mid-Day Meal for Government School Students		3400	100%
32		Healthcare Support for Patients with Multiple Sclerosis		45	50%
33	Integrated Community Development	Community Development Center (CDC)	33674	32333	100%
34		Rural Livelihood Enhancement Program		1341	100%
Total no of beneficiaries			328736		

PRINCIPLE 9: BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Bosch Limited has defined a process to ensure all the complaints and feedback from customers received from multiple channels are addressed. These multiple channels integrated within the defined process include:

- (i) Dedicated toll-free number;
- (ii) through Contact page on Company's website at <https://www.bosch.in/contact/> which is accessible 24*7, all days of the week; and
- (iii) Dedicated email IDs for respective Business Divisions.

Dedicated expert teams within the businesses manage all the complaints and feedback to ensure prompt response and timely resolution. The received complaints and feedback are captured within an online tool where tickets are generated, assigned to the experts from relevant business units, tracked, and managed as per the defined process.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	15%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

3. Number of consumer complaints in respect of the following:

	2024-25		Remarks	2023-24		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	-	-
Forced recalls	-	-

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

Our Product Compliance Management System (PCMS) is designed to satisfy all the regulatory requirements relevant to our products in the respective market. It applies to all products (hardware, software, and services) within the respective product life cycle and considers product-related aspects such as health, safety, data protection, information security, cybersecurity, intellectual property, and environmental protection. Our PCMS includes elements that help us to identify, monitor, control, and minimize risks related to product compliance. We give due regard to product compliance throughout our entire supply chain.

Cybersecurity, information security, and data protection are elementary components of our quality standards at Bosch. We see trust in the security of products, systems, and data as well as their resilience to attacks involving manipulation as a crucial success factor in realizing our digitalization strategy. This also means dealing with personal data in a responsible manner.

We ensure that all business processes and products comply with data protection regulations and that all necessary information security measures are implemented. This means that we comply with applicable law and respect the corresponding contractual obligations. We strive to protect relevant information and in particular personal data from unauthorized disclosure, access, manipulation, and loss through the use of technical and organizational measures adequate to the risk. We apply these information security measures when selecting, using, and operating IT solutions in close coordination with the applicable cybersecurity standards. As part of the development of Bosch products and new business models, we ensure that the data protection and information security regulations and requirements are taken into account at an early stage and put into practice at each stage.

Bosch uses a combined information security and data protection management system that is continuously maintained and updated. The system is aligned with international standards, such as ISO 27001, and also takes account of legal requirements such as those pursuant to the General Data Protection Regulation (GDPR). The majority of company locations that manufacture vehicle components are certified according to TISAX (level 3). Respective policies and internal company regulations cover all relevant areas of cybersecurity, information security, and data protection at Bosch. They comprise binding instructions for developing products and services, the operation of servers and other IT systems, as well as basic principles relating to company information security and data protection.

Our Data Protection Notice (<https://www.bosch.in/data-protection-notice/>) explains our approach to data processing.

We have appointed a Data Protection Officer to guide the Company in matters of Data Protection as well as to administer measures pertinent to Information Security.

We conduct regular internal and external audits and assessments of our processes and projects. Our various entities are ISO-27001 as well as TISAX certified (Trusted Information Security Assessment Exchange).

Cybersecurity is a key component of Bosch's promise of quality and an important aspect of the development, production, and operation of our products. At Bosch, risk based approach framework is in place to address the cybersecurity posture throughout the lifecycle. The first step is determining all potential threats and risks for the product. Conducting a threat analysis and risks assessment (TARA), these risks can be evaluated in order to, in the next step, select suitable protective measures during development and create the security concept which is state-of-the-art. Before approval, a penetration test, meaning a simulated cyber-attack, has to be performed for all products interfacing internet or untrusted protocols (WiFi, zigbee) - to test the effectiveness of the measures. To implement cybersecurity in product lifecycle, competent associates are developed through comprehensive cybersecurity university program. Also Web based trainings, sessions and roadshows with marketplace are conducted to increase the awareness amongst employees.

Bosch also offers support to its customers during operation to ensure that cybersecurity is in place until the end of product life. As part of a maintenance agreement, Bosch supports its customers in continuously analyzing the threat situation over the lifetime- to identify new vulnerabilities and to be able to respond quickly.

A lot of the expertise of our cybersecurity experts from these years of experience has gone into the standardization activities for the new ISO/SAE 21434 standard for automotive sector, which is being applied in product engineering.

At Bosch, Bosch Cyber Defense Center (BCDC) is in place operating 24/7/365 mode. Detection controls are continuously looking for risks in the IT-infrastructure. The risks are assigned to the known assets and identities in the environment. Once a specific threshold is exceeded, an alert is triggered. BCDC does security monitoring and detection and response to IT-Security related threats for the Enterprise IT (servers, endpoints, directories, network devices, IT-Security protection system), Manufacturing IT, Private and Public Clouds. The mission of BCDC is to secure assets and identities by detecting and responding to threat actors such as Advanced Persistent Threats (APT), Organized Crime, Insider Crime, Hacktivists and Script Kiddies. BCDC also reports incidents to CERT-IN (Computer Emergency Response Team – India) as per local regulations.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Nil

7. Provide the following information relating to data breaches

a. Number of instances of data breaches:

Nil

b. Percentage of data breaches involving personally identifiable information of customers:

Not Applicable

c. Impact, if any, of the data breaches:

Not Applicable

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

The information on products and services is available on the Company's website at:

<https://www.bosch.in/products-and-services/> or <https://www.boschsecurity.com/in/en/>

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

The usage of products and services is outlined in user manuals on website and training sessions.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

The Company is not involved in directly providing essential services (as per essential service definition given in The Essential Services Maintenance Act, 1981). However, the Company ensures that its customer face minimum disruption in their operations and services. The Company maintains continuous connect with its customers which ensures smooth running of their operations.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

Yes, apart from the mandated declarations, additional declarations are furnished on the products/labels relating to the products and their usage. Also, Customer Satisfaction Survey is conducted and recorded.

For and on behalf of the Board of Directors

Guruprasad Mudlapur

DIN: 07598798

Managing Director & Chief Technology Officer

Sandeep N

DIN: 08264554

Joint Managing Director

Place: Colombo, Sri Lanka

Date: May 27, 2025

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT

ON IDENTIFIED SUSTAINABILITY INFORMATION IN BOSCH LIMITED'S BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

TO THE BOARD OF DIRECTORS OF BOSCH LIMITED

1. We have undertaken to perform a reasonable assurance engagement, for Bosch Limited ("the Company") vide our engagement agreement dated March 13, 2025, in respect of the agreed Sustainability Information listed in the "Identified Sustainability Information" paragraph below in accordance with the criteria stated in the "Criteria" paragraph below. The identified Sustainability Information is included in the Business Responsibility And Sustainability Report ("BRSR") of the Company for the year ended March 31, 2025 pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India's ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "LODR Regulations"). This engagement was conducted by a multidisciplinary team including assurance practitioners, engineers and specialists.

IDENTIFIED SUSTAINABILITY INFORMATION

2. The Identified Sustainability Information for the year ended March 31, 2025 is BRSR Core (sub-set of BRSR), the attributes of which are summarized in Appendix 1 to this report. The Reporting Boundary for BRSR is on standalone basis as disclosed under Question No. 13 of Section A: General Disclosure of the BRSR.
3. Our reasonable assurance engagement was with respect to the year ended March 31, 2025 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR (i.e. non- BRSR Core attributes) and, therefore, do not express any opinion thereon.

CRITERIA

4. The Criteria used by the Company to prepare the Identified Sustainability Information is as under:
 - i. Regulation 34(2)(f) of the Securities and Exchange Board of India (the "SEBI") (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;
 - ii. Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and Industry Standard on Reporting BRSR Core per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024.

MANAGEMENT'S RESPONSIBILITY

5. The Company's management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of BRSR, disclosing environmental information basis operational control approach, taking into account applicable laws and regulations including the SEBI circular, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company's compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR Core.

INHERENT LIMITATIONS

6. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.
7. Measurement of certain amounts and BRSR Core metrics, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint, waste. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrics.

OUR INDEPENDENCE AND QUALITY CONTROL

8. We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

9. We apply Standard on Quality Control (SQC) 1, “Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements”, and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

OUR RESPONSIBILITY

10. Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix 1 based on the procedures we have performed and evidence we have obtained.
11. We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, “Assurance Engagements on Sustainability Information”, issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.
12. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Below is the informative summary of the procedures performed by us:

- Obtained an understanding of the Identified Sustainability Information and related disclosures.
- Obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- Made inquiries of Company’s management, including those responsible for preparing the BRSR report, finance team, human resource team amongst others and those with the responsibility for managing the Company’s BRSR.
- Obtained an understanding and performed an evaluation of the design of the key processes and controls for recording, processing and reporting

on the Identified Sustainability Information on sample basis of different offices. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls.

- Based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures. Performed substantive testing on a sample basis of the Identified Sustainability Information to verify that the data had been appropriately measured with the underlying documents recorded, collated and reported. This includes reconciling the Identified Sustainability Information with the underlying records and recalculation on a sample basis.
- Where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited standalone financial statements of the Company for the year ended March 31, 2025 and the underlying trial balance.
- Evaluated the reasonableness and appropriateness of significant estimates and judgments made by the management in the preparation of the Identified Sustainability Information.
- Obtained representations from Company’s management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

EXCLUSIONS

13. Our assurance scope excludes the following and therefore we do not express an opinion on the same:
- Operations of the Company other than the Identified Sustainability Information in Appendix 1;
 - Aspects of the BRSR and the data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information;
 - Data and information outside the defined reporting period i.e., April 01, 2024 to March 31, 2025;
 - The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company

OTHER INFORMATION

14. The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated May 27, 2025 thereon.
15. Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

For **S.R. Batliboi & Associates LLP**
Chartered Accountants
Firm's Registration No.: 101049W/E300004

Adarsh Ranka

Partner
Membership No.: 209567
UDIN: 25209567BMOLXE9934

Place of Signature: Bengaluru
Date: May 27, 2025

OPINION

16. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information listed in Appendix 1 for the year ended March 31, 2025 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria (as stated under "Criteria").

RESTRICTION ON USE

17. Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of the Company at the request of the Company solely, to assist the Company in reporting on its sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance Report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.