BOSCH

Bosch Limited
Post Box No:3000
Hosur Road, Adugodi
Bangalore-560030
Karnataka, India
Tel +91 80 67523878
www.bosch.in
CIN:L85110KA1951PLC000761
Secretarial.Corp@in.bosch.com

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

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

Novemeber 11, 2025

Dear Sir/Madam,

Sub:Disclosure under Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015-Outcome of Board Meeting.

This is to inform you that the Board of Directors of Bosch Limited (the "Company") at its meeting held today i.e. November 11, 2025, has *inter-alia*:

1. Approved the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2025, along with Limited Review Report thereon.

   The Auditors have stated their report with Unmodified opinion on the Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2025. The approved Un-audited Financial Results were signed by Mr. Guruprasad Mudlapur, Managing Director of the Company.

   In view of the above, we enclose herewith the following:

A. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2025, Limited Review Report with Unmodified Opinion and declaration in terms of Regulation 33(3)(d) of the Listing Regulations; and

B. Press Release dated November 11, 2025.

We are also arranging publication of financial results in the newspapers and on the website of the Company as required under Regulation 33 read with Regulation 47 of the SEBI Listing Regulations.

The meeting of Board of Directors commenced at 10:30am and concluded at 14:15 hrs. (IST).

Yours faithfully,
for Bosch Limited,

V. Srinivasan

Bosch Limited PB No. 3000 Hosur Road, Adugodi, Bangalore-30

V. Srinivasan
Company Secretary & Compliance Officer
Encl:A/a

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Statement of Unaudited Standalone Financial Results for the quarter and six months ended September 30, 2025

[Rs. in Millions (Mio INR)]

	Particulars	Current three months ended September 30, 2025	Preceding three months ended June 30, 2025	Corresponding three months ended September 30, 2024	Year to date figures for the current period ended September 30, 2025	Year to date figures for the previous period ended September 30, 2024	Year ended March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from operations	47,948	47,886	43,943	95,834	87,111	180,874
	(b) Other Income	2,099	2,881	2,089	4,980	3,882	8,142
	Total Income (a+b)	**50,047**	**50,767**	**46,032**	**100,814**	**90,993**	**189,016**
2	**Expenses**						
	(a) Cost of raw material and components consumed	11,416	11,241	10,320	22,657	19,885	40,588
	(b) Purchase of traded goods	19,726	18,921	17,710	38,647	36,833	74,360
	(c) (Increase) / decrease in inventories of finished goods, work-in-progress and traded goods	(183)	(306)	586	(489)	(235)	(313)
	(d) Employee benefits expense	3,652	3,398	3,437	7,050	6,785	14,953
	(e) Finance costs	42	45	22	87	48	171
	(f) Depreciation and amortisation expense	925	850	900	1,775	1,756	3,756
	(g) Other expenses	7,166	8,239	6,285	15,405	13,041	28,189
	Total expenses	**42,744**	**42,388**	**39,260**	**85,132**	**78,113**	**161,704**
3	**Profit before exceptional items and tax (1 - 2)**	**7,303**	**8,379**	**6,772**	**15,682**	**12,880**	**27,312**
4	Exceptional items (before tax) (refer note 5.a., 5.b.and 5.c)	-	5,560	485	5,560	485	14
5	**Profit before tax (3 + 4)**	**7,303**	**13,939**	**7,257**	**21,242**	**13,365**	**27,326**
6	Current tax expense/ (credit)						
	(i) for the period/ year	1,555	2,746	1,649	4,301	3,085	5,930
	(ii) relating to earlier years	53	-	-	53	-	187
	Deferred tax charge/ (credit)	153	39	249	192	266	1,076
	Total tax expense/ (credit)	**1,761**	**2,785**	**1,898**	**4,546**	**3,351**	**7,193**
7	**Net Profit for the period/ year (5 - 6)**	**5,542**	**11,154**	**5,359**	**16,696**	**10,014**	**20,133**
8	**Other comprehensive income**						
	Items that will not be reclassified to Statement of Profit and Loss						
	Changes in fair value of equity instruments	(799)	1,284	463	485	2,156	2,925
	Income tax effect	119	(174)	(216)	(55)	(410)	(530)
	Remeasurement gains/ (losses) on defined benefit plans	-	-	-	-	-	41
	Income tax effect	-	-	-	-	-	(10)
	Other comprehensive income/ (loss) (Net of tax)	**(680)**	**1,110**	**247**	**430**	**1,746**	**2,426**
9	**Total comprehensive income for the period/ year (net of tax) (7 + 8)**	**4,862**	**12,264**	**5,606**	**17,126**	**11,760**	**22,559**
10	Paid-up equity share capital (Face value of Rs 10/- each)	295	295	295	295	295	295
11	Other equity as per balance sheet						137,882
12	Earnings per share (of Rs 10/- each) (weighted average) (not annualised)						
	(a) Basic	187.89	378.19	181.70	566.08	339.53	682.62
	(b) Diluted	187.89	378.19	181.70	566.08	339.53	682.62

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Notes to unaudited standalone financial results for the quarter and six months ended September 30, 2025

Note 1- Statement of Assets and Liabilities

[Rs. in Millions (Mio INR)]

		As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
A	**Assets**		
1.	**Non-current assets**		
	Property, plant and equipment	9,025	8,144
	Capital work-in progress	2,422	3,961
	Investment properties	5,703	6,014
	Right-of use assets	1,966	2,065
	Financial assets		
	(i) Investment in subsidiaries, associates and jointly controlled entity	373	373
	(ii) Investments	61,345	62,546
	(iii) Trade receivables	584	804
	(iv) Loans	89	130
	(v) Other financial assets	9,099	3,163
	Income tax assets (net)	2,063	2,196
	Deferred tax assets (net)	1,026	1,271
	Other non-current assets	1,184	1,200
	Total non-current assets	**94,879**	**91,867**
2.	**Current assets**		
	Inventories	20,175	19,423
	Financial assets		
	(i) Investments	14,773	8,700
	(ii) Trade receivables	25,102	23,650
	(iii) Cash and cash equivalents	1,082	3,528
	(iv) Bank balances other than (iii) above	1,556	1,549
	(v) Loans	12,815	13,806
	(vi) Other financial assets	27,707	34,273
	Other current assets	5,177	4,455
	Assets classified as held for sale (refer note 5.a.)	-	1,202
	Total current assets	**108,387**	**110,586**
	Total assets (1+2)	**203,266**	**202,453**
B	**Equity and Liabilities**		
1.	**Equity**		
	Equity share capital	295	295
	Other equity	139,909	137,882
	Total equity	**140,204**	**138,177**
2.	**Liabilities**		
	Non-current liabilities		
	Financial liabilities		
	(i) Lease liabilities	932	980
	(ii) Other financial liabilities	49	78
	Provisions	1,303	1,226
	Total non-current liabilities	**2,284**	**2,284**
	Current liabilities		
	Financial liabilities		
	(i) Lease liabilities	159	203
	(ii) Trade payables		
	total outstanding dues to micro enterprises and small enterprises	2,044	1,349
	total outstanding dues of creditors other than micro enterprises and small enterprises	30,665	28,233
	(iii) Other financial liabilities	4,595	5,697
	Other current liabilities	5,761	5,413
	Provisions	16,599	15,938
	Income tax liabilities (net)	955	-
	Liabilities directly associated with assets classified as held for sale (refer note 5.a.)	-	5,159
	Total current liabilities	**60,778**	**61,992**
	Total liabilities	**63,062**	**64,276**
	Total equity and liabilities (1+2)	**203,266**	**202,453**

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Notes to unaudited standalone financial results for the quarter and six months ended September 30, 2025

Note 2 - Statement of Standalone Cashflows

[Rs. in Millions (Mio INR)]

		For the period ended September 30, 2025 (Unaudited)	For the period ended September 30, 2024 (Unaudited)
A.	Cash flow from operating activities		
	Profit before income tax (after exceptional item)	21,242	13,365
	Adjustments for :		
	Exceptional items (refer note 5.a. and 5.b.)	(5,560)	(485)
	Depreciation and amortisation expense	1,775	1,756
	Unrealised exchange (gain) / loss(net)	91	5
	(Gain)/ loss on disposal of property, plant and equipment (net)	(2)	5
	Expected credit loss allowance (written back)	(134)	(105)
	Bad debts written off	23	12
	Provisions/ liabilities no longer required (written back)	-	(52)
	Dividend income	(191)	(143)
	Interest income	(2,409)	(1,866)
	Net loss/ (gain) on financial assets measured at FVTPL	(2,380)	(1,805)
	Amortisation of deferred income	1	-
	Provision for warranty	145	170
	Finance costs	87	48
	Operating profit before working capital changes	**12,688**	**10,906**
	Changes in working capital:		
	(Increase)/ decrease in inventories	(889)	(966)
	(Increase)/ decrease in trade receivables	(873)	47
	(Increase)/ decrease in other financial assets	(32)	1
	(Increase)/ decrease in other assets	56	(1,097)
	(Increase)/ decrease in other margin money deposits	-	(1)
	Increase / (decrease) in trade payables	2,877	4,728
	Increase/ (decrease) in provisions and other financial liabilities	(188)	403
	Increase/ (decrease) in other current liabilities	361	(329)
	Net cash generated from/ (used in) operations	**14,000**	**13,692**
	Income taxes paid (net of refunds)	**(4,016)**	**(803)**
	Net cash generated from/ (used in) operating activities	**9,984**	**12,889**
B.	Cash flow from investing activities		
	Purchase of property, plant and equipments	(753)	(1,030)
	Proceeds from disposal of property, plant and equipment	27	1
	Purchase of investments	(46,636)	(35,000)
	Proceeds from sale of investments	44,628	31,998
	Inter corporate deposit given	-	(2,800)
	Receipts from Inter corporate deposit	-	2,500
	Loan to related parties	(1,504)	(503)
	Repayment of loans by related parties	2,501	2,443
	Net Investment in/ (maturity) of deposit accounts (original maturity of more than 3 months)	373	(9,862)
	Dividend received	191	143
	Proceeds from sale of specified business (note 5.a. and 5.b.)	1,526	456
	Interest received	2,455	1,812
	Net cash generated from/ (used in) investing activities	**2,808**	**(9,842)**

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Notes to unaudited standalone financial results for the quarter and six months ended September 30, 2025

Note 2 - Statement of Standalone Cashflows

[Rs. in Millions (Mio INR)]

		For the period ended September 30, 2025 (Unaudited)	**For the period ended September 30, 2024 (Unaudited)**
C.	**Cash flow from financing activities**		
	Dividends paid (refer note 6)	(15,103)	(5,009)
	Payment of principal portion of lease liabilities	(92)	(79)
	Payment of interest portion of lease liabilities	(42)	(12)
	Interest paid	(22)	(11)
	Net cash generated from/ (used in) financing activities	**(15,259)**	**(5,111)**
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**(2,467)**	**(2,065)**
	Effects of foreign exchange on cash and cash equivalents	21	37
	Cash and cash equivalents at the beginning of the year	3,528	4,632
	Cash and cash equivalents at the end of the period	**1,082**	**2,604**

Cash and cash equivalents comprise of the following	**As at September 30, 2025**	**As at September 30, 2024**
Balances with banks		
- on current accounts	349	1,700
- on Exchange Earner's Foreign Currency ("EEFC") accounts	428	38
- deposit accounts with original maturity of less than 3 months	305	866
Cash on hand	0	0
Total	**1,082**	**2,604**

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Notes to Unaudited Standalone Financial Results for the quarter and six months ended September 30, 2025

Note 3 - Standalone Segment wise Revenue, Results, Assets and Liabilities

[Rs. in Millions (Mio INR)]

Particulars	**Current three months ended September 30, 2025**	**Preceding three months ended June 30, 2025**	**Corresponding three months ended September 30, 2024**	**Year to date figures for the current period ended September 30, 2025**	**Year to date figures for the previous period ended September 30, 2024**	**Year ended March 31, 2025**
	(Unaudited)	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
Segment revenue						
- Automotive products	42,704	42,463	37,594	85,167	75,012	155,489
- Consumer goods	4,368	4,308	4,290	8,676	8,229	17,251
- Others	974	1,146	2,130	2,120	4,005	8,486
Total segment revenue	**48,046**	**47,917**	**44,014**	**95,963**	**87,246**	**181,226**
Less: Inter segment revenue	98	31	71	129	135	352
Net income from operations	**47,948**	**47,886**	**43,943**	**95,834**	**87,111**	**180,874**
Segment results						
- Automotive products	6,362	6,159	5,220	12,521	10,399	22,467
- Consumer goods	127	367	401	494	525	1,130
- Others	219	285	313	504	651	1,294
Total segment results	**6,708**	**6,811**	**5,934**	**13,519**	**11,575**	**24,891**
Less: Finance costs	42	45	22	87	48	171
Less: Unallocable corporate expenditure	1,460	1,266	1,275	2,726	2,529	5,517
Add: Exceptional items (refer note 5.a., 5.b. and 5.c)	-	5,560	485	5,560	485	14
Add: Unallocable income	2,097	2,879	2,135	4,976	3,882	8,109
Total Profit before tax	**7,303**	**13,939**	**7,257**	**21,242**	**13,365**	**27,326**
Segment assets						
- Automotive products	55,594	54,706	52,021	55,594	52,021	53,811
- Consumer goods	5,926	6,051	5,406	5,926	5,406	5,895
- Others	6,493	6,691	8,307	6,493	8,307	6,620
	68,013	**67,448**	**65,734**	**68,013**	**65,734**	**66,326**
- Unallocable assets	135,253	144,707	119,480	135,253	119,480	134,925
Assets classified as held for sale (refer note 5.a.)	-	-	-	-	-	1,202
Total assets	**203,266**	**212,155**	**185,214**	**203,266**	**185,214**	**202,453**
Segment Liabilities						
- Automotive products	54,431	54,436	49,744	54,431	49,744	50,680
- Consumer goods	4,081	3,406	3,655	4,081	3,655	3,793
- Others	688	575	1,323	688	1,323	655
	59,200	**58,417**	**54,722**	**59,200**	**54,722**	**55,128**
- Unallocable liabilities	3,862	3,297	3,114	3,862	3,114	3,989
Liabilities directly associated with assets classified as held for sale (refer note 5.a.)	-	-	-	-	-	5,159
Total liabilities	**63,062**	**61,714**	**57,836**	**63,062**	**57,836**	**64,276**

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Notes to unaudited standalone financial results for the quarter and six months ended September 30, 2025

Note 4. The above unaudited standalone financial results were reviewed by the Audit Committee. The above unaudited standalone financial results were approved by the Board of Directors at their meeting held on November 11, 2025. The limited review, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors for the quarter and six months ended September 30, 2025 and they have issued an unqualified conclusion on the aforesaid results.

Note 5.a. On January 28, 2025, the Board of Directors of the Company approved to execute the Business Transfer Agreement with Keenfinity India Private Limited ("the Purchaser") for transfer of its "Video solutions, Access and Intrusions and Communication systems" Business (Specified Business) for a consideration of Mio INR 5,950 (excluding purchase price adjustment). The transfer of business was completed on May 01, 2025 and accordingly, the Company has recognised a total gain on sale of the said Specified Business in the financial results amounting to Mio INR 5,560 and the same has been disclosed as "exceptional item" in these unaudited standalone financial results.

The specified business did not qualify as a separate major line of business under IND AS 105 : Non current Assets held for sale and discontinued operations and accordingly was not considered as a "discontinued operation" for the purpose of these unaudited standalone financial results.

Note 5.b. Pursuant to the approval of the Board of Directors of the Company on May 24, 2024, the Company entered into a Business Transfer Agreement dated June 05, 2024 with ETAS Automotive India Private Limited ("the Purchaser") for transfer of its "OE/OES Diagnosis" Business (Specified Business) for a consideration of Mio INR 456. The transfer of business was completed on July 01, 2024 and accordingly, the Company has recognized a total gain on sale of the said Specified Business in the financial results amounting to Mio INR 485 and the same has been disclosed as "exceptional item" in these unaudited standalone financial results.

The Specified Business did not qualify as a separate major line of Business under "IND AS 105 - Non Current Assets held for Sale and Discontinued Operations" and accordingly was not considered as a "discontinued operation" for the purpose of these unaudited standalone financial results.

Note 5.c. The Company is in the process of restructuring its operations in order to be competitive in the mobility business. Towards this, an amount of Mio INR 471 for the year ended March 31, 2025 was provided and disclosed as an "exceptional item" in the respective period.

Note 6 The final dividend declared at the board meeting held on May 27, 2025 amounting to Rs. 512/- per equity share of Rs. 10/- each has been paid during the quarter ended September 30, 2025.

S.R. Batliboi & Associates LLP Bengaluru

Bosch Limited PB No. 3000 Hosur Road, Adugodi, Bangalore-30

For and on behalf of the Board of Directors of Bosch Limited

Place: Bengaluru, India
Date : November 11, 2025

(Guruprasad Mudlapur)
Managing Director

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

12th Floor
"UB City" Canberra Block
No. 24, Vittal Mallya Road
Bengaluru - 560 001, India
Tel : +91 80 6648 9000

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Bosch Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Bosch Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

per Adarsh Ranka
Partner
Membership No.: 209567

UDIN: **25209567BMOLZA5535**

S.R. Batliboi & Associates LLP Bengaluru

Place: Bengaluru
Date: November 11, 2025

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Statement of Unaudited Consolidated Financial Results for the quarter and six months ended September 30, 2025

[Rs. in Millions (Mio INR)]

	Particulars	Current three months ended September 30, 2025	Preceding three months ended June 30, 2025	Corresponding three months ended September 30, 2024	Year to date figures for the current period ended September 30, 2025	Year to date figures for the current period ended September 30, 2024	Year ended March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from operations	47,948	47,886	43,943	95,834	87,111	180,874
	(b) Other Income	2,098	2,880	2,089	4,978	3,881	8,139
	Total Income (a+b)	**50,046**	**50,766**	**46,032**	**100,812**	**90,992**	**189,013**
2	**Expenses**						
	(a) Cost of raw material and components consumed	11,416	11,241	10,320	22,657	19,885	40,588
	(b) Purchase of traded goods	19,726	18,921	17,710	38,647	36,833	74,360
	(c) (Increase) / decrease in inventories of finished goods, work-in-progress and traded goods	(183)	(306)	586	(489)	(235)	(313)
	(d) Employee benefits expense	3,652	3,398	3,437	7,050	6,785	14,953
	(e) Finance costs	42	45	22	87	48	171
	(f) Depreciation and amortisation expense	925	850	900	1,775	1,756	3,756
	(g) Other expenses	7,166	8,239	6,285	15,405	13,041	28,189
	Total expenses	**42,744**	**42,388**	**39,260**	**85,132**	**78,113**	**161,704**
3	**Profit before exceptional items and tax (1 - 2)**	**7,302**	**8,378**	**6,772**	**15,680**	**12,879**	**27,309**
4	Exceptional items (before tax) (refer note 5.a., 5.b., 5.c)	-	5,560	485	5,560	485	14
5	**Profit before tax (3 + 4)**	**7,302**	**13,938**	**7,257**	**21,240**	**13,364**	**27,323**
6	Current tax expense/ (credit)						
	(i) for the period/ year	1,555	2,746	1,649	4,301	3,085	5,930
	(ii) relating to earlier years	53	-	-	53	-	187
	Deferred tax charge/ (credit)	153	39	249	192	266	1,076
	Total tax expense/ (credit)	**1,761**	**2,785**	**1,898**	**4,546**	**3,351**	**7,193**
7	**Net Profit for the period/ year (5 - 6)**	**5,541**	**11,153**	**5,359**	**16,694**	**10,013**	**20,130**
8	Share of net profit/(loss) of associates and Jointly controlled entity accounted for using equity method (net of tax)	4	8	8	12	17	22
9	**Net profit after taxes and share of profit/ (loss) of Associates and Jointly controlled entity (7 + 8)**	**5,545**	**11,161**	**5,367**	**16,706**	**10,030**	**20,152**
10	**Other comprehensive income**						
	Items that will not be reclassified to Statement of Profit and Loss						
	Changes in fair value of equity instruments	(799)	1,284	463	485	2,156	2,925
	Income tax effect	119	(174)	(216)	(55)	(410)	(530)
	Remeasurement gains/ (losses) on defined benefit plans	-	-	-	-	-	41
	Income tax effect	-	-	-	-	-	(10)
	Other comprehensive income/ (loss) (Net of tax)	**(680)**	**1,110**	**247**	**430**	**1,746**	**2,426**
11	**Total comprehensive income for the period/ year (net of tax) (9 + 10)**	**4,865**	**12,271**	**5,614**	**17,136**	**11,776**	**22,578**
12	Paid-up equity share capital (Face value of Rs 10/- each)	295	295	295	295	295	295
13	Other equity as per balance sheet						137,838
14	Earnings per share (of Rs 10/- each) (weighted average) (not annualised)						
	(a) Basic	188.01	378.41	181.99	566.42	340.08	683.25
	(b) Diluted	188.01	378.41	181.99	566.42	340.08	683.25

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Notes to unaudited consolidated financial results for the quarter and six months ended September 30, 2025

Note 1- Statement of Assets and Liabilities

[Rs. in Millions (Mio INR)]

		As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
A	**Assets**		
1.	**Non-current assets**		
	Property, plant and equipment	9,025	8,144
	Capital work-in progress	2,422	3,961
	Investment properties	5,703	6,014
	Right-of use assets	1,966	2,065
	Investments accounted for using the equity method	367	356
	Financial assets		
	(i) Investments	61,345	62,546
	(ii) Trade receivables	584	804
	(iii) Loans	89	130
	(iv) Other financial assets	9,099	3,163
	Income tax assets (net)	2,063	2,196
	Deferred tax assets (net)	1,026	1,271
	Other non-current assets	1,187	1,203
	Total non-current assets	**94,876**	**91,853**
2.	**Current assets**		
	Inventories	20,175	19,423
	Financial assets		
	(i) Investments	14,773	8,700
	(ii) Trade receivables	25,103	23,650
	(iii) Cash and cash equivalents	1,085	3,529
	(iv) Bank balances other than (iii) above	1,557	1,550
	(v) Loans	12,781	13,775
	(vi) Other financial assets	27,707	34,273
	Other current assets	5,176	4,456
	Assets classified as held for sale (refer note 5.a.)	-	1,202
	Total current assets	**108,357**	**110,558**
	Total assets (1+2)	**203,233**	**202,411**
B	**Equity and Liabilities**		
1.	**Equity**		
	Equity share capital	295	295
	Other equity	139,875	137,838
	Total equity	**140,170**	**138,133**
2.	**Liabilities**		
	Non-current liabilities		
	Financial liabilities		
	(i) Lease liabilities	932	980
	(ii) Other financial liabilities	49	78
	Provisions	1,303	1,226
	Total non-current liabilities	**2,284**	**2,284**
	Current liabilities		
	Financial liabilities		
	(i) Lease liabilities	159	203
	(ii) Trade payables		
	total outstanding dues to micro enterprises and small enterprises	2,044	1,349
	total outstanding dues of creditors other than micro enterprises and small enterprises	30,665	28,233
	(iii) Other financial liabilities	4,595	5,699
	Other current liabilities	5,761	5,413
	Provisions	16,600	15,938
	Income tax liabilities (net)	955	-
	Liabilities directly associated with assets classified as held for sale (refer note 5.a.)	-	5,159
	Total current liabilities	**60,779**	**61,994**
	Total liabilities	**63,063**	**64,278**
	Total equity and liabilities (1+2)	**203,233**	**202,411**

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Notes to unaudited consolidated financial results for the quarter and six months ended September 30, 2025

Note 2 - Statement of Consolidated Cashflows

[Rs. in Millions (Mio INR)]

		For the period ended September 30, 2025 (Unaudited)	For the period ended September 30, 2024 (Unaudited)
A.	**Cash flow from operating activities**		
	Profit before income tax (after exceptional item)	21,252	13,381
	Adjustments for :		
	Exceptional items (refer note 5.a., 5.b. and 5.c.)	(5,560)	(485)
	Depreciation and amortisation expense	1,775	1,756
	Unrealised exchange (gain)/ loss (net)	91	5
	(Gain)/ loss on disposal of property, plant and equipment (net)	(2)	5
	Expected credit loss allowance (written back)	(134)	(105)
	Bad debts written off	23	12
	Provision/ liabilities no longer required (written back)	-	(52)
	Dividend income	(191)	(143)
	Interest income	(2,407)	(1,865)
	Net loss/ (gain) on financial assets measured at FVTPL	(2,380)	(1,805)
	Amortisation of deferred income	1	-
	Provision for warranty	145	170
	Finance costs	87	48
	Share of profits of associates and jointly controlled entity	(12)	(17)
	Operating profit before working capital changes	**12,688**	**10,906**
	Changes in working capital:		
	(Increase)/ decrease in inventories	(889)	(966)
	(Increase)/ decrease in trade receivables	(873)	47
	(Increase)/ decrease in other financial assets	(32)	1
	(Increase)/ decrease in other assets	56	(1,098)
	(Increase)/ decrease in other margin money deposits	-	(1)
	Increase / (decrease) in trade payables	2,877	4,728
	Increase/ (decrease) in provisions and other financial liabilities	(188)	403
	Increase/ (decrease) in other current liabilities	361	(329)
	Net cash generated from/ (used in) operations	**14,000**	**13,691**
	Income taxes paid (net of refunds)	**(4,016)**	**(803)**
	Net cash generated from/ (used in) operating activities	**9,984**	**12,888**
B.	**Cash flow from investing activities**		
	Purchase of property, plant and equipments	(753)	(1,030)
	Proceeds from disposal of property, plant and equipment	27	1
	Purchase of investments	(46,636)	(35,000)
	Proceeds from sale of investments	44,628	31,998
	Inter corporate deposit given	-	(2,800)
	Receipts from Inter corporate deposit	-	2,500
	Loan to related parties	(1,500)	(500)
	Repayment of loans by related parties	2,501	2,443
	Net Investment in/ (maturity) of deposit accounts (original maturity of more than 3 months)	373	(9,862)
	Dividend received	191	143
	Proceeds from sale of specified business (note 5.a. and 5.b.)	1,526	456
	Interest received	2,453	1,811
	Net cash generated from/ (used in) investing activities	**2,810**	**(9,840)**

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Notes to unaudited consolidated financial results for the quarter and six months ended September 30, 2025

Note 2 - Statement of Consolidated Cashflows

[Rs. in Millions (Mio INR)]

		For the period ended September 30, 2025 (Unaudited)	For the period ended September 30, 2024 (Unaudited)
C.	Cash flow from financing activities		
	Dividends paid	(15,103)	(5,009)
	Payment of principal portion of lease liabilities	(92)	(79)
	Payment of interest portion of lease liabilities	(42)	(12)
	Interest paid	(22)	(11)
	Net cash generated from/ (used in) financing activities	**(15,259)**	**(5,111)**
	Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**(2,465)**	**(2,064)**
	Effects of foreign exchange on cash and cash equivalents	21	37
	Cash and cash equivalents at the beginning of the year	3,529	4,634
	Cash and cash equivalents at the end of the period	**1,085**	**2,607**

Cash and cash equivalents comprise of the following	As at September 30, 2025 (Unaudited)	As at September 30, 2024 (Unaudited)
Balances with banks		
- on current accounts	352	1,703
- on Exchange Earner's Foreign Currency ("EEFC") accounts	428	38
- deposit accounts with original maturity of less than 3 months	305	866
Cash on hand	0	0
Total	**1,085**	**2,607**

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Notes to unaudited consolidated financial results for the quarter and six months ended September 30, 2025

Note 3 - Consolidated Segment wise Revenue, Results, Assets and Liabilities

[Rs. in Millions (Mio INR)]

Particulars	**Current three months ended September 30, 2025**	**Preceding three months ended June 30, 2025**	**Corresponding three months ended September 30, 2024**	**Year to date figures for the current period ended September 30, 2025**	**Year to date figures for the previous period ended September 30, 2024**	**Year ended March 31, 2025**
	(Unaudited)	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
Segment revenue						
- Automotive products	42,704	42,463	37,594	85,167	75,012	155,489
- Consumer goods	4,368	4,308	4,290	8,676	8,229	17,251
- Others	974	1,146	2,130	2,120	4,005	8,486
Total segment revenue	**48,046**	**47,917**	**44,014**	**95,963**	**87,246**	**181,226**
Less: Inter segment revenue	98	31	71	129	135	352
Net income from operations	**47,948**	**47,886**	**43,943**	**95,834**	**87,111**	**180,874**
Segment results						
- Automotive products	6,362	6,159	5,220	12,521	10,399	22,467
- Consumer goods	127	367	401	494	525	1,130
- Others	219	285	313	504	651	1,294
Total segment results	**6,708**	**6,811**	**5,934**	**13,519**	**11,575**	**24,891**
Less: Finance costs	42	45	22	87	48	171
Less: Unallocable corporate expenditure	1,460	1,266	1,275	2,726	2,529	5,517
Add: Exceptional items (refer note 5.a., 5.b. and 5.c.)	-	5,560	485	5,560	485	14
Add: Unallocable income	2,096	2,878	2,135	4,974	3,881	8,106
Total Profit before tax	**7,302**	**13,938**	**7,257**	**21,240**	**13,364**	**27,323**
Segment assets						
- Automotive products	55,594	54,706	52,021	55,594	52,021	53,811
- Consumer goods	5,926	6,051	5,406	5,926	5,406	5,895
- Others	6,493	6,691	8,307	6,493	8,307	6,620
	68,013	**67,448**	**65,734**	**68,013**	**65,734**	**66,326**
- Unallocable assets	135,220	144,670	119,432	135,220	119,432	134,883
Assets classified as held for sale (refer note 5.a.)	-	-	-	-	-	1,202
Total assets	**203,233**	**212,118**	**185,167**	**203,233**	**185,167**	**202,411**
Segment Liabilities						
- Automotive products	54,431	54,436	49,744	54,431	49,744	50,680
- Consumer goods	4,081	3,406	3,655	4,081	3,655	3,793
- Others	688	575	1,323	688	1,323	655
	59,200	**58,417**	**54,722**	**59,200**	**54,722**	**55,128**
- Unallocable liabilities	3,862	3,297	3,115	3,862	3,115	3,991
Liabilities directly associated with assets classified as held for sale (refer note 5.a.)	-	-	-	-	-	5,159
Total liabilities	**63,062**	**61,714**	**57,837**	**63,062**	**57,837**	**64,278**

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Bengaluru

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Notes to unaudited consolidated financial results for the quarter and six months ended September 30, 2025

Note 4 The above unaudited consolidated financial results were reviewed by the Audit Committee. The above unaudited consolidated financial results were approved by the Board of Directors at their meeting held on August 04, 2025. The limited review, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors for the quarter and six months ended September 30, 2025 and they have issued an unqualified conclusion on the aforesaid results.

Note 5.a. On January 28, 2025, the Board of Directors of the Holding Company approved to execute the Business Transfer Agreement with Keenfinity India Private Limited ("the Purchaser") for transfer of its "Video solutions, Access and Intrusions and Communication systems" Business (Specified Business) for a consideration of Mio INR 5,950 (excluding purchase price adjustment). The transfer of business was completed on May 01, 2025 and accordingly, the Company has recognised a total gain on sale of the said Specified Business in the financial results amounting to Mio INR 5,560 and the same has been disclosed as "exceptional item" in these unaudited consolidated financial results.

The specified business did not qualify as a separate major line of business under IND AS 105 : Non current Assets held for sale and discontinued operations and accordingly was not considered as a "discontinued operation" for the purpose of these unaudited consolidated financial results.

Note 5.b. Pursuant to the approval of the Board of Directors of the Company on May 24, 2024, the Holding Company entered into a Business Transfer Agreement dated June 05, 2024 with ETAS Automotive India Private Limited ("the Purchaser") for transfer of its "OE/OES Diagnosis" Business (Specified Business) for a consideration of Mio INR 456. The transfer of business was completed on July 01, 2024 and accordingly, the Holding Company has recognized a total gain on sale of the said Specified Business in the financial results amounting to Mio INR 485 and the same has been disclosed as "exceptional item" in the respective period..

The Specified Business did not qualify as a separate major line of Business under "IND AS 105 - Non Current Assets held for Sale and Discontinued Operations" and accordingly did not consider the same as a "discontinued operation" for the purpose of these unaudited consolidated financial results.

Note 5.c. The Holding Company is in the process of restructuring its operations in order to be competitive in the mobility business. Towards this, an amount of Mio INR 471 for the year ended March 31, 2025 was provided and disclosed as an "exceptional item" in the respective period.

Note 6 The final dividend declared at the board meeting held on May 27, 2025 amounting to Rs. 512/- per equity share of Rs. 10/- each has been paid during the quarter ended September 30, 2025.

For and on behalf of the Board of
Directors of Bosch Limited

(Guruprasad Mudlapur)
Managing Director

Place : Bengaluru
Date : November 11, 2025

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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Bosch Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Bosch Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entity for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
   a) Bosch Limited (Holding company or Parent)
   b) MICO Trading Private Limited (Subsidiary)
   c) Robert Bosch India Manufacturing and Technology Private Limited (Subsidiary)
   d) Autozilla Solutions Private Limited (Associate)
   e) Newtech Filter India Private Limited (Associate)
   f) Prebo Automotive Private Limited (Jointly Controlled Entity)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

   - 2 subsidiaries, whose unaudited interim financial results include total assets of Rs. 7 million as at September 30, 2025, total income of Rs 0 million and Rs 0 million, total net profit/(loss) after tax of Rs. (1) million and Rs. (2) million, total comprehensive income/(loss) of Rs. (1) million and Rs. (2) million, for the quarter ended September 30,2025 and the period ended on that date respectively,

S.R. Batliboi & Associates LLP Bengaluru and net cash (outflows)/inflows of Rs. (2) million for the period from April 01, 2025 to September 30, 2025.

- 2 associates and 1 joint ventures, whose unaudited interim financial results include Group's share of net profit/(loss) of Rs. 4 million and Rs. 12 million and Group's share of total comprehensive income of Rs. 4 and Rs. 12 million for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 respectively.

The unaudited interim financial results and other unaudited financial information of the these subsidiaries, , jointly controlled entity and associates have not been audited/reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, jointly controlled entity and associates, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

For S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants
ICAI Firm registration number: 101049W/E300004

per Adarsh Ranka
Partner
Membership No.: 209567

UDIN: 25209567BMOLZB2026

S.R. Batliboi & Associates LLP Bengaluru

Place: Bengaluru
Date: November 11, 2025

Press release

BOSCH

Quarter 02 FY 2025–26 financial results

Bosch Limited registers 15.2% Profit before tax in Q2 FY 2025-26

November 11, 2025
Corp/C/CGR-IN
CIN: L85110KA1951PLC000761

- Total revenue from operations in Q2 of FY 2025–26 is up by 9.1% over the same quarter of previous year.
- Profit after tax stood at 11.6% of total revenue from operations.

Bengaluru, India – Bosch Limited, a leading supplier of technology and services, today posted its total revenue from operations of INR 4,795 crores (470 million euros) in Quarter 2 of FY 2025–26, an increase of 9.1% over the same quarter of last year. This growth is driven by higher demand in passenger cars and off-highway segment.

The Profit Before Tax (before exceptional items) stood at INR 730 crores (72 million euros) which is 15.2% of the total revenue from operations, an increase of 7.9% over the same quarter of previous year. The improvement is mainly on account of favourable product mix and optimization of expenses. Exceptional item in Q2 of FY 2024-25 contain profit on sale of OE diagnostics business at INR 49 crores (5 million euros).

The Profit After Tax, this quarter stood at INR 554 crores (54 million euros) which is 11.6% of revenue from operations.

“This quarter, we recorded growth led by sustained demand in passenger car and off-highway segments coupled with increased sales in key components. This performance reflects our commitment to innovation and customer-centricity despite multiple headwinds.” said Guruprasad Mudlapur, President of the Bosch Group in India, and Managing Director, Bosch Limited.

Snapshot of performance in Quarter 2

Overall product sales of the automotive segment have increased by 11.9% compared to the same quarter of the previous year. Power Solutions business grew by 9.5% mainly on account of growth in passenger car and off-highway segments.

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2-Wheeler business grew by 81.8%, mainly on account of higher sale of exhaust gas sensors due to ramp up for OBDII norms implementation from 1st Apr 2025.

Mobility Aftermarket business recorded a growth of 3.7% with a strong performance in diesel and filter systems. GST 2.0 had an impact on Mobility aftermarket turnover in Q2 which is expected to sustain momentum in Q3 as well.

The Beyond Mobility business declined by 14.4% in net sales over the same quarter of the previous financial year, mainly due to sale of "Video solutions, Access and Intrusions and Communication systems" business in May 2025.

"Moving onto the next quarter, the festive season coupled with GST rationalization bring renewed optimism. We anticipate healthy demand across components driven by changing customer sentiments. With a strong portfolio and customer-first approach, Bosch Limited remains well placed to leverage these opportunities ahead." adds Mudlapur.

Contact person for press inquiries:

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About Bosch in India

In India, Bosch is a leading supplier of technology and services in the areas of Mobility, Industrial Technology, Consumer Goods, and Energy and Building Technology. Additionally, Bosch has in India the largest development center outside Germany, for end-to-end engineering and technology solutions. The Bosch Group operates in India through 14 companies: Bosch Limited – the flagship company of the Bosch Group in India – Bosch Chassis Systems India Private Limited, Bosch Rexroth (India) Private Limited, Bosch Global Software Technologies, Bosch Automotive Electronics India Private Limited, BSH Home Appliances Private Limited, ETAS Automotive India Private Limited, Robert Bosch Automotive Steering Private Limited, Bosch Mobility Platform and Solutions India Private Limited, Newtech Filter India Private Limited, Precision Seals Manufacturing Ltd, Robert Bosch India Manufacturing and Technology Private Limited, MICO Trading Private Limited and Mivin Engg. Technologies Private Limited. Since commencing operations in 1951, we have steadily expanded our footprint across 17 manufacturing sites and 7 development and application centers, supporting both domestic and global markets. These facilities enable us to localize solutions, drive innovation, and respond with speed to dynamic customer and industry requirements. In FY 2024–25, we reported net revenue of 373,457 million INR (approximately euros 4.13 billion) and employed 38,655 associates as of March 31, 2025. Bosch Limited continues to anchor the Group's India presence with a sharp focus on next-generation mobility, smart manufacturing, and digital transformation. It earned revenue from operations of Rs. 18,087 crores ((1,985 million euros) in fiscal year 2024-25.

Additional information can be accessed at www.bosch.in

The Bosch Group is a leading global supplier of technology and services. It employs roughly 418,000 associates worldwide (as of December 31, 2024). The company generated sales of 90.3 billion euros in 2024. Its operations are divided into four business sectors: Mobility, Industrial Technology, Consumer Goods, and Energy and Building Technology. With its business activities, the company aims to use technology to help shape universal trends such as automation, electrification, digitalization, connectivity, and an orientation to sustainability. In this context, Bosch's broad diversification across regions and industries strengthens its innovativeness and robustness. Bosch uses its proven expertise in sensor technology, software, and services to offer customers cross-domain solutions from a single *source. It also applies its expertise in connectivity and artificial intelligence in order to develop and manufacture user-friendly, sustainable products. With technology that is "Invented for life," Bosch wants to help improve quality of life and conserve natural resources. The Bosch Group comprises Robert Bosch GmbH and its roughly 490 subsidiary and regional companies in over 60 countries. Including sales and service partners, Bosch's global manufacturing, engineering, and sales network covers nearly every country in the world. Bosch's innovative strength is key to the company's further development. At 136 locations across the globe, Bosch employs some 87,000 associates in research and development.*

The company was set up in Stuttgart in 1886 by Robert Bosch (1861–1942) as "Workshop for Precision Mechanics and Electrical Engineering." The special ownership structure of Robert Bosch GmbH guarantees the entrepreneurial freedom of the Bosch Group, making it possible for the company to plan over the long term and to undertake significant upfront investments in the safeguarding of its future. Ninety-four percent of the share capital of Robert Bosch GmbH is held by Robert Bosch Stiftung GmbH, a limited liability company with a charitable purpose. The remaining shares are held by Robert Bosch GmbH and by a company owned by the Bosch family. The majority of voting rights are held by Robert Bosch Industrietreuhand KG. It is entrusted with the task of safeguarding the company's long-term existence and in particular its financial independence – in line with the mission handed down in the will of the company's founder, Robert Bosch.

Additional information is available online at www.bosch.com, www.bosch-press.com.