

General information about company		
Scrip code*	500530	
NSE Symbol*	BOSCHLTD	
MSEI Symbol*	NOTLISTED	
ISIN*	INE323A01026	
Name of company	BOSCH LIMITED	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	11-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	--	
Description of presentation currency	INR	
Level of rounding	Millions	
Reporting Type	Half Yearly	
Reporting Quarter	Half yearly	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	11-11-2025 10:30	
End date and time of board meeting	11-11-2025 14:15	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	Yes	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	Yes	
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	27-05-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.bosch.in/our-company/shareholder-information	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	Not applicable for the entity

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	95834	95834
	Other income	4980	4980
	Total income	100814	100814
2	Expenses		
(a)	Cost of materials consumed	22657	22657
(b)	Purchases of stock-in-trade	38647	38647
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-489	-489
(d)	Employee benefit expense	7050	7050
(e)	Finance costs	87	87
(f)	Depreciation, depletion and amortisation expense	1775	1775
(g)	Other Expenses		
1	Other Expenses	15405	15405
	Total other expenses	15405	15405
	Total expenses	85132	85132
3	Total profit before exceptional items and tax	15682	15682
4	Exceptional items	5560	5560
5	Total profit before tax	21242	21242
6	Tax expense		
7	Current tax	4354	4354
8	Deferred tax	192	192
9	Total tax expenses	4546	4546
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	Net Profit Loss for the period from continuing operations	16696	16696
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	Net profit (loss) from discontinued operation after tax	0	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	Total profit (loss) for period	16696	16696
17	Other comprehensive income net of taxes	430	430
18	Total Comprehensive Income for the period	17126	17126
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	295	295
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	566.08	566.08
	Diluted earnings (loss) per share from continuing operations	566.08	566.08
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0

	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	566.08	566.08	
	Diluted earnings (loss) per share from continuing and discontinued operations	566.08	566.08	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		10991
Capital work-in-progress		2422
Investment property		5703
Goodwill		0
Other intangible assets		0
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		373
Non-current financial assets		
Non-current investments		61345
Trade receivables, non-current		584
Loans, non-current		89
Other non-current financial assets		9099
Total non-current financial assets		71117
Deferred tax assets (net)		1026
Other non-current assets		3247
Total non-current assets		94879
2 Current assets		
Inventories		20175
Current financial asset		
Current investments		14773
Trade receivables, current		25102
Cash and cash equivalents		1082
Bank balance other than cash and cash equivalents		1556
Loans, current		12815
Other current financial assets		27707
Total current financial assets		83035
Current tax assets (net)		
Other current assets		5177
Total current assets		108387
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets		203266
Total current assets	108387	
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets	203266	
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		295
Other equity		139909
Total equity attributable to owners of parent	140204	
Non controlling interest		
Total equity	140204	
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		0
Trade Payables, non-current		
(A) Total outstanding dues of micro enterprises and small enterprises		

	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	981
	Total non-current financial liabilities	981
	Provisions, non-current	1303
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	2284
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	2044
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	30665
	Total Trade payable	32709
	Other current financial liabilities	4754
	Total current financial liabilities	37463
	Other current liabilities	5761
	Provisions, current	16599
	Current tax liabilities (Net)	955
	Deferred government grants, Current	
	Total current liabilities	60778
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	63062
	Total equity and liabilities	203266
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1 - Automotive products	85167	85167
2 - Consumer goods	8676	8676
3 - Others	2120	2120
Total Segment Revenue	95963	95963
Less: Inter segment revenue	129	129
Revenue from operations	95834	95834
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 - Automotive products	12521	12521
2 - Consumer goods	494	494
3 - Others	504	504
Total Profit before tax	13519	13519
i. Finance cost	87	87
ii. Other Unallocable Expenditure net off Unallocable income	-7810	-7810
Profit before tax	21242	21242
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 - Automotive products	55594	55594
2 - Consumer goods	5926	5926
3 - Others	6493	6493
Total Segment Asset	68013	68013
Un-allocable Assets	135253	135253
Net Segment Asset	203266	203266
4 Segment Liabilities		
Segment Liabilities		
1 - Automotive products	54431	54431
2 - Consumer goods	4081	4081
3 - Others	688	688
Total Segment Liabilities	59200	59200
Un-allocable Liabilities	3862	3862
Net Segment Liabilities	63062	63062
Disclosure of notes on segments		

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Changes in fair value of equity instruments	485.00	485.00
	Total Amount of items that will not be reclassified to profit and loss	485.00	485.00
2	Income tax relating to items that will not be reclassified to profit or loss	55.00	55.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	430.00	430.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	21242
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	87
	Adjustments for decrease (increase) in inventories	-889
	Adjustments for decrease (increase) in trade receivables, current	-873
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	56
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-32
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	2877
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	361
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1775
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-188
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	91
	Adjustments for dividend income	191
	Adjustments for interest income	2409
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-2380
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-5527
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-7242
	Net cash flows from (used in) operations	14000
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	4016
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	9984
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	27

	Purchase of property, plant and equipment	753
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	44628
	Purchase of other long-term assets	46636
	Cash advances and loans made to other parties	1504
	Cash receipts from repayment of advances and loans made to other parties	2501
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	191
	Interest received	2455
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1899
	Net cash flows from (used in) investing activities	2808
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	134
	Dividends paid	15103
	Interest paid	22
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-15259
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2467
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	21
	Net increase (decrease) in cash and cash equivalents	-2446
	Cash and cash equivalents cash flow statement at beginning of period	3528
	Cash and cash equivalents cash flow statement at end of period	1082

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																									
													Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.												
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments						Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes	
1	Bosch Limited		Robert Bosch GmbH		Holding compnay	Sale of goods or services		18718.16	Omnibus approval for transactions in the ordinary course of business which are repetitive in nature.			6526.19	1640.08	1434.87											
2	Bosch Limited		Bosch Global Software Technologies Private Limited		Fellow subsidiary	Sale of goods or services		3201.94	Omnibus approval for transactions in the ordinary course of business which are repetitive in nature.			990.15	525.91	395.79											
3	Bosch Limited		Bosch Chassis Systems India Private Ltd.		Fellow subsidiary	Sale of goods or services		717.55	Omnibus approval for transactions in the ordinary course of business which are repetitive in nature.			172.74	63.23	158.66											
4	Bosch Limited		Bosch Automotive Electronics India Private Ltd.		Fellow subsidiary	Sale of goods or services		1630.35	Omnibus approval for transactions in the ordinary course of business which are repetitive in nature.			382.57	141.92	221.62											
5	Bosch Limited		Bosch Mobility Platform and Solutions India Private Limited		Fellow subsidiary	Sale of goods or services		202.41	Omnibus approval for transactions in the ordinary course of business which are repetitive in nature.			18.98	100.48	23.32											
6	Bosch Limited		Bosch Rexroth (India) Private Limited		Fellow subsidiary	Sale of goods or services		235.55	Omnibus approval for transactions in the ordinary course of business which are repetitive in nature.			49.54	11.68	35.59											
7	Bosch Limited		MIVIN Engineering Technologies Private Ltd.		Fellow subsidiary	Sale of goods or services		33.92	Omnibus approval for transactions in the ordinary course of business which are			0.6	0.46	0.22											

[illegible]

	Limited		Private Limited		Subsidiary	or services			business and at arm's length																
167	Bosch Limited		Keenfinity India Private Limited		Fellow Subsidiary	Any other transaction	Transaction pertains to payment/receipt made on behalf of the related party as part of intercompany operational arrangements	890.4	Transaction in the ordinary course of business and at arm's length			423	0	0											
168	Bosch Limited		Bosch Termotecnologia S.A.		Fellow Subsidiary	Purchase of goods or services		0	Transaction in the ordinary course of business and at arm's length	0.01	26-05-2025	0.01	0	0.01											
Total value of transaction during the reporting period		64643.5																							

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S.R. Batliboi & Associates LLP	Yes	31-07-2027

