

Whistle Blower Policy

Bosch Limited ('Company')

Effective: 05.06.2014

(Amended by the Board of Directors at their meeting held on 12.11.2024)

(Second amendment- Nov 12,2024)

(Third Amendment – May 27,2025)

Whistle Blower Policy(pursuant to Companies Act 2013, its Rules, SEBI LODR and PIT Regulations)

Purpose: To afford protection to the directors, employees or any other persons including vendors, contractors, customers, investors or any other stakeholders in the matter of disclosure made in good faith of any alleged wrongful conduct concerning the affairs of the Company and to provide for the procedure of making such protected disclosure, hereinafter collectively referred to as “Whistle Blower Policy” or “The Policy”.

A report is made in good faith if the reporting person has sufficient reason to assume that the information being reported is true at the time of the report.

Applicability: The policy will apply to all directors, employees or any other persons including vendors, contractors, customers, investors or any other stakeholders of the Company who in writing make any protected disclosure; such persons hereinafter in this policy are referred to as the “The Discloser”.

Declaration: It is hereby declared that the Company will not tolerate or pursue penal action against the discloser for any protected disclosure relating to any alleged violation of law, instances of genuine concerns or grievances, unethical practices, suspected fraud or violation of Code of Conduct and Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information, other misconduct or mismanagement of the affairs of the Company, waste or misappropriation of resources, Human rights violations, abuse of authority or any other alleged act which may endanger public health or safety, which action hereinafter in this policy is referred to as “Alleged Wrongful Conduct”.

Procedure for making protected disclosure:(How to reach out to the following)

The discloser shall report in writing giving full and complete details of the alleged wrongful conduct such as names and dates and should ideally provide evidence when available.

The protected disclosure shall be made to any of the following authorities:

- Managing Director or Joint Managing Director or any Director of the Company
- Audit Committee Chairperson, Audit Committee of the Board of Directors
- Head of Legal
- Head of Compliance Department
- If the discloser is an employee, he/she may also approach his/her supervisor
- Human Resource Manager
- Compliance Officer
 - E-mail: Compliance.Officer14@in.bosch.com
 - Telephone: +91 (80) 6752 2449
- Internal Auditor
- Reports can also be using Bosch Compliance Reporting System “Speak up!”, a web-based communication platform that is subject to the highest security standards, to contact the Compliance Organization and provide reports at any time, 24/7, which can be reached through BGN or the Internet (anonymous reporting is possible):
<https://www.bkms-system.net/bkwebanon/report/clientInfo?cin=18RB2&c=-1&language=eng>

If any member of the Audit Committee has a conflict of interest in any given case, then he/she shall disclose it and shall recuse himself/herself from participating in the process.

The recipient of the protected disclosure will forthwith refer the same to the Compliance Officer of the Company who will forthwith track, carry out or cause to be carried out an investigation

of the matter reported.

In case the complaint is against a member of the executive management or board or a LD-level senior associate or any other major case as outlined in the Global Directive “Bosch Corporate Group Compliance Management System”, the Compliance Officer shall inform the Chairperson of the Audit Committee about the protected disclosure and seek their guidance on subsequent actions.

An investigation will commence within 7 working days of receiving the complaint if the Compliance Officer determines it is necessary based on the nature and complexity of the allegations, and it will be conducted swiftly. All required measures will be taken to finalize the investigation and promptly communicate the results within the legally mandated timeframe as stipulated by any applicable regulatory authorities. The person being investigated shall be given an opportunity of being heard in the matter.

Throughout the investigation, the confidentiality of the discloser and any confidential information they provide will be preserved, except when disclosure is necessary or appropriate to conduct the investigation and implement any corrective actions, in compliance with applicable laws and regulations. Further, the identity of those affected is protected as long as the accusation is not confirmed.

The discloser will be informed once the investigation has been completed. The discloser will only receive additional information on the outcome of the investigation or any potential consequences if it does not violate the rights of those persons affected by the report or if it does not negatively impact the investigation itself. Such decisions must be made on a case-by-case basis.

Report to the Audit Committee: The Compliance Officer shall also make a report of protected disclosure and outcome of the investigation periodically at the forthcoming meeting of the Audit Committee of the Board of Directors.

False allegations of wrongful conduct: An employee who knowingly makes false allegations of alleged wrongful conduct shall be liable for disciplinary action including warning, censure, stoppage of increment or like punishments having regard to the facts and circumstances of the case.

In case of repeated frivolous complaints being filed by a director or an employee, the Audit Committee may take suitable action against the concerned director or employee including reprimanding them.

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Legitimate Employment Action: This policy shall not be used as a defense by an employee against whom an adverse penal action has been proposed or taken for legitimate reasons. It shall not be a violation of this policy to take such adverse penal action against an employee whose conduct or performance warrants such penal action, independent of the protected disclosure by the employee.

Protection: No unfair treatment will be meted out to a discloser for his/her having made a protected disclosure in good faith pursuant to this policy. The company strongly opposes any form of discrimination, harassment, victimization, or other unfair employment practices against a discloser. Therefore, discloser will be safeguarded against any unfair practices such as retaliation, threats, or intimidation involving termination, suspension, disciplinary action, transfer, demotion, denial of promotion, or any direct or indirect use of authority to hinder his / her right to continue performing his/her duties, including making further Protected Disclosures. Any discrimination against a reporting person on account of a report submitted in good faith is a Compliance violation that will be subject to investigation conducted by the Compliance organization.

In the event the discloser is of the view that an unfair treatment has been meted out to him/her, he/she may make an application giving facts and circumstances to Compliance organization or the head of personnel (HR) of the Company. Compliance organization / HR will there upon enquire in the matter and ensure that fair treatment is meted out to the discloser. The Compliance office / the HR shall make a report of each such reference and the findings in each case to the Managing /Joint Managing Director of the Company.

If the discloser is not satisfied with such reference and findings he/she may refer his/her grievance to the Chairperson of the Audit Committee for review of such grievance at the following address:

Ms. Padmini Khare
Chairperson-Audit Committee
B- B- 25, Floor- 13, Plot- 38,
Sterling Apartment,
Dr.Gopalrao Deshmukh marg,
Cumballa Hill Sofia College,
Mumbai, Maharastra- 400026.
Email id: pbkhare@bkkhareco.com

The Chairperson of the Audit Committee is authorized to prescribe suitable directions in this regard.

Review and appeal: A discloser who is not satisfied with the outcome of the investigation by the Compliance Officer may appeal to the Managing / Joint Managing Director of the Company for review of the investigation.

Managing / Joint Managing Directors may for reasons to be recorded in writing order a review of the investigation or declare the matter as closed. If necessary, the Managing Director or Joint Managing Director may consult and seek advice from the Chairperson of the Audit Committee.

Upon such order by the Managing / Joint Managing Directors for review of the investigation report, the review shall be carried out by a special committee constituted for the purpose consisting of at least three investigating officers. The investigating committee shall be constituted by the Whole time Directors of the Company depending on the facts and circumstances of the case, whether consisting only of officers of the Company and/or including outside experts whose services will be hired for the purpose.

The review shall be carried out within 60 days from the date it is ordered and the Committee

shall inform the discloser the outcome of the review investigations within the next 15 days. The Committee shall make a report of such review and outcome of the investigation periodically at the forthcoming meeting of the Audit Committee of the Board of Directors.

Retention of documents: The Internal Auditor, the HR shall retain all protected disclosure, all investigating documents, reports and findings shall be retained for a period of 10 years or such other period prescribed by applicable law, whichever is later.

Modification

The Company may modify this, Policy in order to maintain compliance with state or central regulations and/or to accommodate organizational changes within the Company.

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