



COMPLIANCE CERTIFICATE

[Pursuant to Regulation 163(2) of the SEBI (issue of Capital and Disclosure Requirements) Regulations, 2018 as amended]

To,
The Members,
Bosch Limited,
CIN: L85110KA1951PLC00076,
Hosur Road, Adugodi, Bangalore – 560030.

Dear Sir(s) / Madam(s),

Subject: Certificate of confirmation of compliance with Chapter V of the Securities Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, including amendments ("ICDR Regulations") by Bosch Limited ("the Company")

1. This certificate has been issued in connection with the proposed preferential issue by the Company up to 2,460 (Two Thousand Four Hundred and Sixty Only) fully paid-up Equity Shares having a face value of Rs. 10/- (Rupees Ten Only) each at an issue price of Rs. 35,200/- (Rupees Thirty-Five Thousand Two Hundred Only) per equity share including a premium of Rs. 35,190 (Rupees Thirty-Five Thousand One Hundred and Ninety Only) per equity share aggregating to Rs. 8,65,92,000/- (Rupees Eight Crore Sixty-Five Lakhs Ninety-Two Thousand Only), of fully paid-up Equity Shares of the Company, to promoter group category shareholders, (hereinafter referred to as "Preferential Issue") in accordance with the applicable provisions of Chapter V of the ICDR Regulations. As per Regulation 163(2) of the ICDR Regulations, the Company is required to obtain a certificate from a Practicing Company Secretary confirming that the Preferential Issue is in compliance with the applicable provisions of the ICDR Regulations.
2. **Management Responsibility:**
 - a) The preparation of the accompanying statement is the responsibility of the management of the Company ("Management"). This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the statement, applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.
 - b) The Management of the Company is responsible for ensuring the compliance of the requirements of the ICDR Regulations detailed as under:
 - i. Determination of the relevant date, being the date 30 (thirty) days prior to the last date for receipt of postal ballots from shareholders to consider the proposed Preferential issue.

- ii. Determination of the minimum price of Equity Shares in terms of regulation 164 of the ICDR Regulations; and
- iii. Compliance with the conditions/requirements of the ICDR Regulations and the Companies Act, 2013.

3. Practising Company Secretary's Responsibility:

- a) Pursuant to the requirements of Regulation 163(2) of Part III of Chapter V of the ICDR Regulations, it is our responsibility to conclude as to whether the details of the proposed Preferential Issue are in accordance with the requirements of the ICDR Regulations as applicable to the preferential issue of equity shares.
- b) On the basis of the relevant management inquiries and information furnished by the management of the Company, as required under the ICDR Regulations, we have verified that the issue is being made in accordance with the requirements of the ICDR Regulations as applicable to the Preferential Issue. More specifically, we have performed the following procedures:
 - i. Reviewed the Articles of Association of the Company;
 - ii. Reviewed the present capital structure including details of the authorised, subscribed, issued, paid up share capital of the Company along with the shareholding pattern;
 - iii. Reviewed the resolutions passed by the board of directors of the Company on 08th April, 2026, in connection with the proposed Preferential Issue;
 - iv. Reviewed the list of proposed allottees;
 - v. Noted the relevant date, i.e., 08th April, 2026, being the date 30 (thirty) days prior to the last date for receipt of postal ballots from shareholders to consider the proposed Preferential Issue, i.e., 08th May, 2026.
 - vi. Verified the calculation of the minimum price of the Equity Shares to be allotted in preferential issue in accordance with Regulation 164(1) of the ICDR Regulations. The minimum price for the proposed Preferential Issue of the Company, based on the pricing formula prescribed under the ICDR Regulations has been worked out to be INR 35,181.13 (Rupees Thirty-Five Thousand One Hundred and Eighty-One and Thirteen Paise Only);

- vii. Reviewed the statutory registers of the Company and list of shareholders issued by the RTA:
- a. To note equity shares are fully paid;
 - b. There are 2 proposed allottees. Out of 2 proposed allottees, none of the proposed allottees is holding any Equity Shares in the Company.

Since, none of the above proposed allottees have pre-preferential shareholding in the company, trading in shares of the company during the 90 (ninety) trading days preceding the relevant date, providing disclosure under the SEBI (Prohibition of Insider Trading) Regulations, 2015 and SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 is not applicable and providing the details of buying, selling and dealing in the Equity Shares of the Company by proposed allottees during the 90 (ninety) trading days preceding the relevant does not arise.

- viii. Reviewed the notice of Postal Ballot for seeking approval of shareholders, and explanatory statement including the following disclosures:
- a. to verify the following disclosures on the explanatory statement as required under the Company Act, 2013 and the Companies (Share Capital and Debentures) Rules, 2014 and Regulation 163(1) of the ICDR Regulations.
 - Particulars of the offer, including the date of passing of the board resolution ;
 - Objects of the Preferential Issue ;
 - Kind of securities offered, the price at which the security is being offered, and the total/maximum number of securities to be issued;
 - Relevant Date with reference to which the price has been arrived at;
 - Basis on which the price has been arrived at and justification for the price (including premium, if any);
 - Amount which the Company intends to raise by way of such securities;
 - The class or classes of persons to whom the allotment is proposed to be made;
 - Intent of the Promoters/Promoters Group, Directors, Key Managerial Personnel or Senior Management of the Company to subscribe to the Preferential Issue;
 - Contribution being made by the promoters or directors either as part of the offer or separately in furtherance of the objects;
 - Proposed time frame within which the Preferential Issue shall be completed;
 - Listing;
 - Shareholding Pattern of the Company before and after the Preferential Issue;
 - Identity of the Proposed Allottee (including natural persons who are the ultimate beneficial owners of the Equity Shares proposed to be allotted and/ or who ultimately control), the percentage of post Preferential Issue capital that may be held by them;

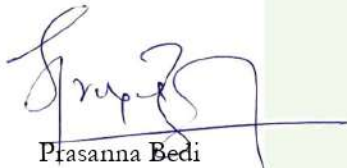
- Lock-in Period;
 - Undertaking;
 - Other disclosures;
 - Certificate of a Practicing Company Secretary;
 - Valuation and Justification for the allotment proposed to be made for consideration other than cash;
 - Number of persons to whom allotment on a preferential basis has already been made during the year, in terms of the number of securities as well as price;
 - Principal terms of assets charged as securities;
 - The change in control, if any, in the Company that would occur consequent to the Preferential Issue, and the percentage of post Preferential Issue capital that may be held by the allottee;
 - The current and proposed status of the allottee(s) post Preferential Issue namely, promoter and promoter group;
 - Material terms of raising such securities;
 - Continuous Listing;
 - Utilization of issue proceeds.
- ix. Verified the relevant statutory records of the Company to confirm that:
- a. it has no outstanding dues to the SEBI, the stock exchanges or the depositories except those whose are the subject matter of a pending appeal or proceeding(s), which has been admitted by the relevant Court, Tribunal or Authority;
 - b. it is in compliance with the conditions for continuous listing of Equity Shares as specified in the listing agreement with the stock exchanges where the Equity Shares of the Company are listed and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015 as amended, and any circulation or notification issued by the Board thereunder.
- x. Valuation Report of the assets done by the Independent Registered Valuer: Valuation report dated 08th April, 2026 obtained from, PwC Business Consulting Services LLP, Registered Valuer No: Registration No. IBBI/RV-E/02/2022/158, Address: 252, Veer Savarkar Marg Shivaji Park, Dadar, Mumbai - 400 028, for issuance of securities for consideration other than cash and its submission to the stock exchanges where the equity shares of the Company are listed.

Certification:

In our opinion and to the best of our knowledge and according to the verifications as considered necessary and explanations furnished to us by the Company, we certify that the proposed Preferential Issue is being made in compliance with the conditions/requirements of ICDR Regulations.

Assumption & Limitation of Scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the Company.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We are not expressing any opinion on the price computed or the price at which the shares are being issued by the Company.
4. This certificate is solely for the intended purpose of compliance in terms of aforesaid Regulations.



Prasanna Bedi
Practicing Company Secretary
CP No. : 17457 MN No: 11711
UDIN: F011711H000038861
Date: 08/04/2026

