



BOSCH LIMITED

(CIN: L85110KA1951PLC000761)

Registered Office: Hosur Road, Adugodi, Bengaluru - 560030.

Tel: +91 80 6752 3878; +91 80 6752 2393

Website: www.bosch.in; E-mail: secretarial.corp@in.bosch.com

POSTAL BALLOT NOTICE

(Pursuant to Section 110 of the Companies Act, 2013 read with Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014)

Dear Member(s),

NOTICE is hereby given pursuant to Section 110 read with Section 108 of the Companies Act, 2013 (“**the Act**”) and other applicable provisions, if any, of the Act and Rule 20 and Rule 22 of the Companies (Management and Administration) Rules, 2014 (“**Rules**”), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”) as amended from time to time and the Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (“**SS-2**”), as amended from time to time, read with the General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs (“**MCA**”) (hereinafter collectively referred to as “**MCA Circulars**”) and any other applicable laws, rules and regulations (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), that the proposed resolutions be passed:

Item No.	Particulars of Resolution	Resolution Type
1.	Approve Material Related Party Transaction involving investment in the Equity Share Capital of Bosch Chassis Systems India Private Limited (RBIC).	Ordinary
2.	Approve Issue of 1,230 Equity Shares each on Preferential Basis for consideration other than cash to Robert Bosch Investment Nederland B.V (RBNI), Netherlands and Robert Bosch LLC, USA (Promoter Group) and approving terms thereof.	Special

through postal ballot (the “**Postal Ballot**”) only by way of voting through electronic means (“**remote e-voting**”).

In compliance with the aforesaid MCA Circulars, this Postal Ballot Notice is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories. The communication of assent (**FOR**) or dissent (**AGAINST**) of the Members would take place only through the remote e-voting system facilitated by CDSL. Accordingly, hard copy of the notice will not be sent to the Members. Further, if your e-mail address is not registered with the Company/Depositories, kindly follow the procedure provided in the Notes to receive this Postal Ballot Notice.

This postal ballot notice shall also be available on the Company’s website www.bosch.in , websites of the Stock Exchanges, i.e., BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively and on the website of CDSL at www.evotingindia.com.

The proposed resolutions and explanatory statement pertaining to the said resolutions setting out all material facts concerning thereto as required in terms of Section 102 of the Act read with the Rules and the MCA Circulars are appended below seeking consent of the Members of the Company through Postal Ballot/ e-voting.

Pursuant to Rule 22(5) of the Rules, the Board of Directors of your Company at its meeting held on April 8, 2026 has appointed Mr. Prasanna Bedi (Membership No. F11711), Proprietor of Bedi & Co, Practicing Company Secretary, Address: 14, 1st Cross, RMV 2nd stage, Sanjaynagar, Bangalore - 560094, as the Scrutinizer to conduct the Postal Ballot through remote e-voting process in a fair and



transparent manner. The Scrutinizer's decision on the validity of remote e-voting will be final.

The Company has engaged the services of Central Depository Services (India) Limited ("CDSL") for facilitating remote e-voting. The remote e-voting period commences from **9.00 A.M. (IST) on Thursday, April 9, 2026, and ends at 5.00 P.M. (IST) on Friday, May 8, 2026**. The e-voting facility will be disabled by CDSL immediately thereafter and will not be allowed beyond the said date and time.

The Scrutinizer will submit his report to the Chairman of the Company, or any person authorized by him upon completion of the scrutiny of the votes cast through remote e-voting. The results shall be declared **on or before Tuesday, May 12, 2026**, at any time before 5.00 p.m.

The said results along with the Scrutinizer's Report would be intimated to BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE"), where the Equity Shares of the Company are listed. The results will also be uploaded on the Company's website www.bosch.in and on the website of Central Depository Services (India) Limited ("CDSL") www.evotingindia.com and displayed at the Registered office of the Company.

The last date for receipt of votes vide e-voting i.e., **Friday, May 8, 2026**, shall be deemed to be the date of passing of the resolution, if passed by requisite majority in accordance with SS-2 on General Meetings.

SPECIAL BUSINESS:

1. APPROVE MATERIAL RELATED PARTY TRANSACTION INVOLVING INVESTMENT IN THE EQUITY SHARE CAPITAL OF BOSCH CHASSIS SYSTEMS INDIA PRIVATE LIMITED (RBIC) ('TARGET COMPANY'):

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to Section 188 of the Companies Act, 2013 ("Act") and Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with the relevant rules under the Companies (Meetings of Board and its Powers) Rules, 2014 and other applicable provisions, if any of the Act, the rules issued under the Act, the Listing Regulations and the Articles of Association of the Company, in each case including any statutory modifications, amendments or re-enactment thereof, for the time being in force, and subject to the approvals, consents and permissions as may be necessary from the concerned statutory authorities/other concerned bodies, if any, and subject to such terms and conditions as may be imposed by them, and which may be agreed to by the Board of Directors of the Company ("Board"), which expression shall also include a committee thereof duly constituted by the Board, the consent of the members of the Company, be and is hereby accorded to the acquisition by the Company of the entire issued and paid up share capital of **BOSCH CHASSIS SYSTEMS INDIA PRIVATE LIMITED ("TARGET COMPANY")**, from the current shareholders of **TARGET COMPANY**, viz., **Robert Bosch Investment Nederland B V, (RBNI), Netherlands** and **Robert Bosch LLC, USA**, which are related parties of the Company under Regulation 2(1)(zb) of the SEBI Listing Regulations for an aggregate share purchase consideration not exceeding **INR 9,068.68 crores** as under:

- (a) RBNI, which shall be discharged by way of issuance of **1,230** Bosch Limited Equity Shares to RBNI and the balance consideration would be discharged in cash and.
- (b) Robert Bosch LLC, which shall be discharged by way of issuance of **1,230** Bosch Limited Equity Shares to Robert Bosch LLC and the balance consideration would be discharged in cash.

RESOLVED FURTHER THAT any two of the Executive Directors of the Company and /or the Chief Financial Officer of the Company, be and are hereby Jointly authorized to:

- a. sign, negotiate and execute the aforesaid Transaction Documents and also authorized to undertake, accept and execute any amendments, alterations, additions, or modifications, including execution of any other agreements, undertakings, declarations, documents, deeds and things pursuant to or in connection with the transaction contemplated in the aforesaid Transaction Documents, and to do all acts, deeds, matters and things as may be necessary or required for the aforesaid execution or to give effect to and perform the obligations set out in the Transaction Documents.



- b. to take such steps as may be necessary for obtaining approvals, statutory, contractual or otherwise, in relation to the above and settle all matters arising out of and incidental thereto and to sign and execute all deeds, applications, undertakings or any other relevant documents as may be required on behalf of the Company and generally do all acts, deeds, matters and things as may be necessary or required for completion of regulatory filings with Registrar of Companies, Regional Director, Tax authorities, SEBI, BSE Limited, National Stock Exchange of India Limited, Reserve Bank of India and other statutory/ regulatory authorities and as may be relevant for the purpose of giving effect to the aforesaid resolution.

RESOLVED FURTHER THAT all the actions taken by the Board of Directors and/or Audit Committee in connection with any matter referred to or contemplated in any of the foregoing resolution, be and are hereby approved, ratified and confirmed in all respect.”

2. APPROVE ISSUE OF 1,230 EQUITY SHARES EACH ON PREFERENTIAL BASIS FOR CONSIDERATION OTHER THAN CASH TO ROBERT BOSCH INVESTMENT NEDERLAND B.V, (RBNI), NETHERLANDS AND ROBERT BOSCH LLC, USA (PROMOTER GROUP) AND APPROVING TERMS THEREOF.:

*To consider and, if thought fit, to pass the following resolution as a **Special Resolution**:*

“**RESOLVED THAT** pursuant to the provisions of Section 23, 42, 62 (1) (c) and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013; Chapter V and other applicable provisions of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the ‘SEBI ICDR Regulations’) or the ‘SEBI (ICDR) Regulations’, Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (the ‘SAST Regulations’), Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (the ‘PIT Regulations’), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the ‘Listing Regulations’), applicable provisions of Foreign Exchange Management Act, 1999, as amended or restated (“FEMA”), and the Foreign Exchange Management Act, 1999, as amended, the Foreign Exchange Management (Non- debt Instruments) Rules, 2019, as amended, the extant consolidated Foreign Direct Investment Policy issued by the department for Promotion of Industry and internal Trade , as amended and rules, circulars, notifications, regulations and guidelines issued under FEMA, and subject to any other rules, regulations, guidelines, notifications, circulars and clarifications issued thereunder from time to time by the Ministry of Corporate Affairs (‘MCA’), the Reserve Bank of India (RBI), BSE Limited (‘BSE’) and National Stock Exchange of India Limited (‘NSE’) where the shares of the Company are listed (hereinafter jointly referred to as the ‘Stock Exchanges’) and/ or any other statutory/ government/ regulatory authority; and rules and regulations framed thereunder as amended, (including any statutory modification(s) thereto or re-enactment(s) thereof for the time being in force), any other applicable laws made under any of the above mentioned statutes in the form of any other any other rule(s), regulation(s), circular(s), notification(s), guideline(s), order(s) etc., issued thereunder including any statutory amendment(s) or modification(s) thereto or enactment(s) or re-enactment(s) thereof, for the time being in force, and pursuant to the provisions of any other substantive and/or procedural laws that may be applicable in this regard; memorandum and articles of association of the Company; and subject to the approval(s), consent(s), permission(s), sanction(s), if any, of the appropriate authorities, institutions or bodies as may be required, and subject to such conditions and modifications, as may be prescribed by any of them while granting any such approval(s), consent(s), permission(s), sanction(s), and which agreed by the Board of Directors of the Company and applicable regulatory authorities; the consent of the members of the Company be and is hereby accorded to create, offer, issue and allot, 2,460 equity shares (‘Equity Share’) of face value of INR 10/- (Indian Rupees Ten only) each, fully paid-up of the Company on a preferential basis at an issue price of **INR 35200/-** (Indian Rupees Thirty Five Thousand Two Hundred only) [including premium of **INR 35,190/-** (Indian Rupees Thirty Five Thousand One Hundred Ninety only)] per Equity Share aggregating to **INR 8,65,92,000** (Indian Rupees Eight Crores Sixty Five Lakhs Ninety Two Thousand only), as per the SEBI ICDR Regulations, for consideration other than cash, for acquisition of **2 Equity Shares** of Bosch Chassis Systems India Private Limited (‘Target Company’), in such manner and upon such terms and conditions as set out in share purchase



agreement dated April 8, 2026 entered between Bosch Limited, Robert Bosch Investment Nederland B.V., Robert Bosch LLC, and Bosch Chassis Systems India Private Limited or other applicable provisions of the law as may be prevailing at the time and/ or in accordance with the terms of this issue, provisions of SEBI ICDR Regulations, or other applicable laws in this respect to the following persons/entities ("Preferential Issue"):

Sl. No.	Name of the Proposed Allotees	Category	Maximum number of Equity Shares to be issued	Consideration per Equity Share (₹)
1	Robert Bosch Investment Nederland B.V., Netherlands	Promoter group	1,230	35,200/-
2	Robert Bosch LLC, USA	Promoter group	1,230	35,200/-
	Total		2,460	

RESOLVED FURTHER THAT in accordance with the provisions of Chapter V of the SEBI (ICDR) Regulations, 2018, the "**Relevant Date**" for the purpose of calculating the floor price for the issue and allotment of shares shall be Wednesday, April 8, 2026, being the date 30 days prior to the date of passing of resolution through Postal Ballot.

RESOLVED FURTHER THAT valuation report by PwC Business Consulting Services LLP, Registered Valuer IBBI No: Registration No. IBBI/RV-E/02/2022/158, Address: 252, Veer Savarkar Marg Shivaji Park, Dadar, Mumbai - 400 028 in respect of fair valuation of equity shares of Bosch Limited and Bosch Chassis Systems India Private Limited and the share swap ratio in accordance with the requirements of Regulation 163(3) under SEBI (ICDR) Regulations (being Rs. 35,200/- (Indian Rupees Thirty Five Thousand Two Hundred only) per Equity Share for Bosch Limited and being Rs 4,35,99,444.90 (Indian Rupees Four Crores Thirty Five Lakhs Ninety Nine Thousand Four Hundred and Forty Four and Paise Ninety only) per Equity Share for Bosch Chassis Systems India Private Limited and the share swap ratio being 1,230 equity shares of Bosch Limited for each equity share of Bosch Chassis Systems India Private Limited, be and is hereby taken on record.

RESOLVED FURTHER THAT certificate dated April 8, 2026 issued by Ms. Rashmi Shah, Chartered Accountant, R V SHAH & ASSOCIATES, Chartered Accountants having its address at 1709, Level 17, One World, S. V. Road, Malad West, Mumbai – 400 064, Registered Valuer, IBBI Regn. No.: IBBI/RV/06/2018/10240 ICAI Membership Number 123478, in respect of floor price of Equity Shares of the Company in accordance with the requirements under SEBI (ICDR) Regulation 164(1) (being Rs 35,181.13/- (Indian Rupees Thirty-Five Thousand One Hundred Eighty-One and Paise Thirteen only) per Equity Share), be and is hereby taken on record.

RESOLVED FURTHER THAT certificate issued by Mr. Prasanna Bedi (Membership No. F11711), Proprietor of Bedi & Co, Practicing Company Secretary having its address at 14, 1st Cross, RMV 2nd stage, Sanjaynagar, Bangalore - 560094 dated April 8, 2026 confirming the compliance with Chapter V and Regulation 163(2) of the Securities Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, including amendments ("ICDR Regulations") by the Company, be and is hereby taken on record.

RESOLVED FURTHER THAT without prejudice to the generality of the above resolution, the issue of the Subscription Shares to the Proposed Allotees under the Preferential Issue shall be subject to the following terms and conditions, in addition to the others, as prescribed under the applicable laws:

1. The Subscription Shares to be issued and allotted shall be fully paid-up and rank pari-passu with the existing Equity Shares of the Company in all respects (including with respect to dividend and voting powers) from the date of allotment thereof and be subject to the requirements of all applicable laws and shall be subject to the provisions of the Memorandum and Articles of Association of the Company.
2. The price determined above shall be subject to appropriate adjustments as permitted under the rules, regulations and laws, as applicable from time to time.
3. The Subscription Shares shall be allotted by the Company to the Proposed Allotees in dematerialized form within a period of 15 (Fifteen) days from the date of receipt of Members' approval or such other extended period as may be permitted in accordance with the SEBI ICDR Regulations.



4. Where the allotment of the said Subscription Shares is pending on account of pendency of approval of any Regulatory Authority (including but not limited to the Stock Exchanges and/ or SEBI), the allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of last of such approvals.
5. The entire pre-preferential allotment shareholding of the Proposed Allottees, if any, in the Company, shall be subject to lock-in for such period as specified in the provisions of Chapter V of the SEBI ICDR Regulations and any other applicable law for the time being in force.
6. The Subscription Shares to be allotted to the Proposed Allottees shall be subject to lock-in for such period as specified in the provisions of Chapter V of the SEBI ICDR Regulations and any other applicable law for the time being in force.
7. The Subscription Shares to be allotted to the Proposed Allottees shall be listed on the Stock Exchanges, subject to the receipt of necessary regulatory permissions and approvals as the case may be.
8. Since the consideration for this Preferential Issue is other than cash, there is no requirement of payment to the Company from the bank accounts of the Proposed Allottee to be paid at the time of allotment.
9. The Subscription Shares so offered, issued and allotted shall not exceed the number of Equity Shares as approved hereinabove.

RESOLVED FURTHER THAT without prejudice to the generality of the above, the issue of Subscription Shares shall be subject to the terms and conditions as contained in the explanatory statement under Section 102 of the Act annexed hereto, which shall be deemed to form part hereof.

RESOLVED FURTHER THAT if any of the Proposed Allottee(s) is found not eligible for the Preferential Issue or approval of any of the relevant Regulatory Authority, as may be required, is not received, the Company shall not allot any Equity Shares to such Proposed Allottee(s).

RESOLVED FURTHER THAT subject to receipt of such approvals as may be required under applicable laws, consent of the Members of the Company be and is hereby accorded to record the names and details of the Proposed Allottees in Form PAS-5 and the Board be and is hereby authorized to make an offer to the Proposed Allottees, through Letter of Offer/ Private Placement Offer Letter cum application letter in Form PAS-4 or such other form as prescribed under the Act and the SEBI ICDR Regulations containing the terms and conditions after passing of this resolution and receiving any applicable regulatory approvals with a stipulation that the allotment would be made only upon receipt of in-principle approval from the Stock Exchanges and within the timelines prescribed under the applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to accept any modification(s) in the terms of the issue of Subscription Shares, subject to the provisions of the Act and the SEBI ICDR Regulations, without being required to seek any further consent or approval of the Members.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board, be and is hereby authorised on behalf of the Company to do all such other acts, deeds, matters and things as the Board may, in its absolute discretion, deem necessary or desirable for such purpose, without being required to seek any further consent or approval of the members of the Company, including but not limited to the following:

- (i) To appoint and enter into arrangements with legal counsel, registrar, and other advisors necessary for the Preferential Issue, and to enter into and execute all such arrangements, contracts / agreements, memorandum, documents, etc., in connection therewith and to give them such directions or instructions as they may deem fit from time to time.
- (ii) To take necessary actions and steps for obtaining relevant approvals from Regulatory Authorities or such other authorities, whether regulatory or otherwise, as may be necessary in relation to the Preferential Issue; including making necessary applications and making such submissions as may be required, including applications to the Stock Exchanges for obtaining in-principle, listing and trading approval in connection with the Preferential Issue to be allotted pursuant to the Preferential Issue.
- (iii) To finalize and issue necessary offer documents including but not limited to the Letter of Offer/ Private Placement Offer Letter cum application letter in Form PAS-4 or such other form or offer document as prescribed under the Act and the SEBI ICDR Regulations, the



- notice of the meeting of the shareholders in connection with the Preferential Issue and to record the names of the Proposed Allottees in form PAS-5.
- (iv) To vary, modify or amend, in accordance with applicable law, the terms and conditions of the Preferential Issue.
 - (v) To issue and allot Subscription Shares pursuant to the Preferential Issue upon receipt of the requisite approvals and the share subscription money, in accordance with the applicable laws.
 - (vi) Seek the admission of the Subscription Shares in the depository system of the National Securities Depository Limited and/or Central Depository Services (India) Limited and undertake such corporate actions as may be required in this regard.
 - (vii) To execute the necessary documents and enter into contracts, arrangements, agreements, documents (including appointment of agencies, intermediaries, monitoring agency and advisors and any agreement or letters with the Proposed Allottees) in connection with the Preferential Issue.
 - (viii) To settle any question, difficulty or doubt that may arise in connection with the Preferential Issue including the issuance and allotment of the Equity Shares as aforesaid and to do all such acts, deeds and things in connection therewith and incidental thereto as the Board may in its absolute discretion consider necessary, proper, desirable or appropriate for settling such question, difficulty or doubt and making the said Preferential Issue and allotment of the Equity Shares; and to take all such steps or actions and give all such directions as may be necessary or desirable in connection with the Preferential Issue.
 - (ix) To undertake all such actions and compliances as may be necessary, desirable or expedient for the purpose of giving effect to this resolution in accordance with applicable law including the SEBI ICDR Regulations and the SEBI Listing Regulations; and
 - (x) To take all other steps which may be incidental, consequential, relevant or ancillary in relation to the foregoing without being required to seek any further consent or approval of the Members of the Company, and the decision of the Board shall be final and conclusive, and that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution, and the decision of the Board in relation to the foregoing shall be final and conclusive.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of its powers conferred upon it by this resolution, as it may deem fit in its absolute discretion, to any Executive director, Chief Financial Officer and/or Company Secretary to give effect to this resolution, including execution of any documents on behalf of the Company and to represent the Company before any governmental or regulatory authorities and to appoint any professional advisors, bankers, consultants, advocates and advisors to give effect to this resolution and further to take all other steps and do all such acts, deeds and things which may be necessary, incidental, consequential, relevant or ancillary in this regard and to give effect to this resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter(s) referred to or contemplated in any of the foregoing resolutions be and are hereby approved, ratified and confirmed in all respects.”

**By Order of the Board
For Bosch Limited**
Sd/-
V. Srinivasan
Company Secretary & Compliance Officer
Membership No. A16430

Date: April 8, 2026
Place: Bangalore

Registered Office: Hosur Road, Adugodi, Bengaluru - 560 030.



NOTES:

1. The Explanatory Statement pursuant to the provisions of Sections 102 and 110 of the Act read with Rule 22 of the Companies (Management and Administration) Rules, 2014 stating material facts and reasons for the proposed resolution is annexed hereto and forms part of this Notice.
2. In accordance with the MCA circulars, this Postal Ballot Notice is being sent only through electronic mode to those Members whose names appear in the Register of Members or Register of Beneficial Owners as received from the Depositories as on **Friday, April 3, 2026 ("Cut-off date")** and whose e-mail addresses are registered with the Company/ RTA/ Depositories/DPs or who will register their email address in accordance with the process outlined in this Notice. Physical copies of this Postal Ballot Notice along with postal ballot forms and prepaid business reply envelopes are not being sent to members for this Postal Ballot.
3. The Members of the Company whose names appear in the Registrar of Members / List of Beneficial Owners as received from Depositories i.e. CDSL / NSDL as on Friday, April 3, 2026 (including those Members who may not have received this Postal Ballot Notice due to non-registration of the e-mail ID with the Company / RTA / Depositories), shall be entitled to vote in relation to the resolutions specified in this Postal Ballot Notice.
4. Members who have not registered their e-mail address so far are requested to register their e-mail address with Depository Participant/Registrar and Transfer Agents for receiving all the communications including Annual Reports, Notices, etc. in electronic mode. Shareholders holding shares in physical form are requested to furnish their e-mail addresses and mobile numbers to the Company's RTA viz. Integrated Registry Management Services Private Limited at <https://ipostatus.integratedregistry.in/KYCRegister.aspx>.
5. Members cannot exercise votes by proxy on Postal Ballot.
6. The resolution, if passed by the requisite majority through Postal Ballot, will be deemed to have been passed on the last date specified for voting i.e., **Friday, May 8, 2026**.
7. All material documents referred to in the explanatory statement will be available for inspection at the Registered Office of the Company during office hours on all working days from the date of dispatch until the last date for receipt of votes by e-voting.
8. **The instructions for remote e-voting are as under:**
 - (i) In compliance with the provisions of Sections 108 and 110 of the Act, Rules 20 and 22 of the Rules, Regulation 44 of the SEBI (LODR) Regulations, 2015, MCA Circulars read with SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 and SEBI Master Circular No. **HO/49/14/14(7)2025-CFD-POD2/I/3762/2026** dated January 30, 2026 in relation to "e-voting facility provided by Listed Entities", the Members are provided with the facility to cast their vote electronically through the remote e-voting services provided by CDSL on the resolution set forth in this Notice.
 - (ii) Voting rights of the Members shall be in proportion to the shares held by them in the paid-up Equity Share capital of the Company as on Cut-off date. Only those Members whose names are recorded in the Register of Members of the Company or Register of Beneficial Owners maintained by the Depositories as on the Cut-off date will be entitled to cast their votes by remote e-voting. A person who is not a member as on the Cut-off date should treat this Postal Ballot Notice for information purposes only. The remote e-voting period commences on **Thursday, April 9, 2026 (9.00 A.M. IST) and ends on Friday, May 8, 2026 (5.00 P.M. IST) (both days inclusive)**. During this period, Members holding shares, as on the Cutoff date i.e., **Friday, April 3, 2026**, may cast their vote electronically. Once the vote is cast by the Member, he/she/it shall not be allowed to change it subsequently. The e-voting module shall be disabled by CDSL for voting thereafter.
 - (iii) In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

In terms of SEBI Master Circular No. **HO/49/14/14(7)2025-CFD-POD2/I/3762/2026** dated January 30, 2026, on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with



Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

(iv) The details of the process and manner for remote e-voting are explained herein below:

Login method for remote e-voting for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	<ol style="list-style-type: none">1) Users who have opted for CDSL Easi/Easiest facility, can login through their existing user id and password. Option will be made available to reach e-voting page without any further authentication. The users to login to Easi/Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & My Easi New (Token) Tab and then enter your existing My easi username and password.2) After successful login, the Easi/Easiest user will be able to see the e-voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-voting page of the e-voting service provider for casting your vote during the remote E-voting period. Additionally, a link is also provided to access the system of all e-voting Service Providers i.e., CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the E-voting service providers' website directly.3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option.4) Alternatively, the user can directly access e-voting page by providing Demat Account Number and PAN No. from an e-voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile number & e-mail id as recorded in the Demat Account. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and able to directly access the system of all e-voting Service Providers.
Individual shareholders holding securities in demat mode with NSDL	<ol style="list-style-type: none">1) If you are already registered for NSDL IDeAS facility, please visit the e-services website of NSDL. Open web browser by typing the following URL: https:// eservices.nsd.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ Section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see E-voting services. Click on “Access to e-voting” under e-voting services and you will be able to see e-voting page. Click on company name or e-voting service provider name and you will be re-directed to e-voting service provider website for casting your vote during the remote e-voting period.2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select “Register Online for IDeAS” Portal or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.Jsp3) Visit the e-voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.com/ either on a Personal Computer or on a mobile. Once the home page of e-



	voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ Section. A new screen will open. You will have to enter your User ID (i.e., your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-voting page. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-voting facility. After Successful login, you will be able to see e-voting option. Once you click on e-voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-voting feature. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e., CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact toll free no.1800-21-09911.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022-4886-7000 and 022-2499-7000.

Login method for E-voting for Physical Shareholders and Shareholders other than individual holding in Demat Form.

- (i) The shareholders should log on to the e-voting website www.evotingindia.com.
- (ii) Click on “Shareholders” module.
- (iii) Now enter your User ID:
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- (iv) Next enter the Image Verification as displayed and Click on Login.
- (v) If you are holding shares in demat form and had logged on to www.evotingindia.com and vote on an earlier E-voting of any company, then your existing password is to be used.
- (vi) If you are a first-time user, follow the steps given below:

For Shareholders holding shares in Demat Form and Physical Form	
PAN	Enter your 10-digit alpha-numeric. *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) *Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their names and the 8 digits of the sequence number in the PAN field. For sequence



	number, please write to RTA at irg@integratedindia.in
Dividend Bank Details or Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the Company record to login. If both the details are not recorded with the depository or company, please enter the member id/folio number in the Dividend Bank details field.

- (vii) After entering these details appropriately, click on “**SUBMIT**” tab.
- (viii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote if the Company opts for E-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (ix) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (x) Click on the **EVSN: 260403006 for Bosch Limited** on which you choose to vote.
- (xi) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xiii) After selecting the resolution, you have decided to vote on, click on “SUBMIT.” A confirmation box will be displayed. If you wish to confirm your vote, click on “OK,” else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiv) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xvi) If a demat account holder has forgotten the login password, then Enter the User ID and the image verification code and click on Forgot Password and enter the details as prompted by the system.
- (xvii) There is also an optional provision to upload BR/POA, if any uploaded, which will be made available to Scrutinizer for verification.
- (xviii) Additional facility for Non – Individual Shareholders and Custodians:(For Remote e-voting only)
- Non-Individual shareholders (i.e., other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively, Non-Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz;



secretarial.corp@in.bosch.com (designated email address of the Company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

9. The voting rights of members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date i.e. **Friday, April 3, 2026**, any person who is not a member as on the cut-off date and receives this notice shall treat the same for information purposes only.
10. The Scrutinizer will submit their report to the Chairman after the completion of scrutiny, and the result of the voting will be announced by the Chairman or any of the Executive Director/ Company Secretary of the Company duly authorized, on or before **Tuesday, May 12, 2026 by 5.00 p.m.** and will also be displayed on the website of the Company www.bosch.in, besides being communicated to the Stock Exchanges, and to CDSL.
11. Telephone number/toll free number /Help Desk numbers: Toll Free: 1800 21 09911, name of the contact person at CDSL for Grievances - Mr. Rakesh Dalvi (022-23058542), Mr. Nitin Kunder (022-23058738) or Mr. Bhavesh Pimputkar (022-23058543) helpdesk.evoting@cdslindia.com.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

Procedure for registering the email address and obtaining the Notice of Postal Ballot and remote e-voting instructions by the Members whose email addresses are not registered with the Depositories (in case of Members holding shares in demat form) or with Company's RTA viz: Integrated Registry Management Services Private Limited (in case of Members holding shares in physical form):

- a) For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card) by email to Company on secretarial.corp@in.bosch.com / RTA on irg@integratedindia.in
- b) For Demat shareholders- please provide Demat account details (CDSL-16 digit beneficiary ID or NSDL-16 digit DPID + CLID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card) by email to Company on secretarial.corp@in.bosch.com / RTA on irg@integratedindia.in
- c) In light of the MCA Circulars, members who have not registered their email address and in consequence could not receive the postal ballot / e-voting notice may temporarily get their email registered with the Company's RTA Integrated Registry Management Services Private Ltd by clicking the link <https://ipostatus.integratedregistry.in/KYCRegister.aspx> and following the registration process as guided thereafter. Post successful registration of the email, the members would get soft copy of the notice and the procedure for e-voting along with the User ID and the Password to enable e-voting for this Postal Ballot. In case of any queries, members may write to giri@integratedindia.in. It is clarified that for permanent registration of email address, the members are however requested to register their email address, in respect of electronic holdings with the Depository through the concerned Depository Participants and in respect of physical holdings with the Company's Registrar and Share Transfer Agent (RTA), Integrated Registry Management Services Private Ltd, Bengaluru.

If you have any queries or issues regarding voting at the Postal Ballot from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911. If you have any queries or issues regarding e-Voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futorex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.



INFORMATION AT A GLANCE:

PARTICULARS	NOTES
Cut-off Date to determine eligible members to vote on the resolution	Friday, April 3,2026
Voting start time and date	9.00 A.M, Thursday, April 9,2026
Voting end time and date	5.00 P.M., Friday, May 8,2026
Date on which the resolution is deemed to be passed	Friday, May 8,2026
Name, address, and contact details of Registrar and Share Transfer Agent	Integrated Registry Management Services Private Limited. No 30 Ramana Residency, 4th Cross Sampige Road Malleswaram, Bengaluru - 560 003 Email Id - irg@integratedindia.in Website: www.integratedregistry.in
Name, address, and contact details of the e-voting service provider	Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 Email: helpdesk.evoting@cdslindia.com Ph: toll free no. 1800 21 09911.
e-voting website address	CDSL - www.evotingindia.com

EXPLANATORY STATEMENT

Pursuant to Sections 102 and 110 of the Companies Act, 2013 ("Act")

The following statement sets out all material facts relating to the resolution to be passed as mentioned in the accompanying Notice.

ITEM No. 1

APPROVE MATERIAL RELATED PARTY TRANSACTIONS INVOLVING INVESTMENT IN THE EQUITY SHARE CAPITAL OF BOSCH CHASSIS SYSTEMS INDIA PRIVATE LIMITED ('TARGET COMPANY').

As part of realignment of group corporate structure in India, the proposed transaction involves acquisition of Bosch Chassis Systems India Private Limited ("RBIC") which is the vehicle motion business under Bosch Limited. The proposed transaction approved by the Board of Directors of Bosch Limited entails the acquisition of 100% equity shares of RBIC from its shareholders for an aggregate share purchase consideration not exceeding **INR 9,068.68 crores**. The purchase consideration will be discharged in the following manner:

- To RBNI, which shall be discharged by way of issuance of **1,230** Bosch Limited Equity Shares to RBNI and the balance consideration would be discharged in cash and.
- To Robert Bosch LLC, which shall be discharged by way of issuance of **1,230** Bosch Limited Equity Shares to Robert Bosch, LLC and the balance consideration would be discharged in cash.

The transaction will be financed through internal accruals. The Company believes that utilization of cash for the acquisition will be an efficient use of Balance Sheet, particularly when the Target Company offers strong sustainable growth and profitability, and the acquisition translates to superior returns.

The Target Company (RBIC) is engaged in the business of design, development, manufacturing and is a tier-1 supplier and a market leader in automotive safety systems with its diverse and innovative active safety (including antilock braking system, electronic stability control and new braking system), passive safety (airbag ECU & sensors) and actuation braking systems portfolio for passenger cars, two-wheelers & commercial vehicles. It is serving a broad customer portfolio of leading OEMs in India.

The mobility sector is rapidly changing world over due to acceleration in electrification, and autonomous cars, regulatory changes towards safer vehicles and geopolitical shifts resulting in inflation and supply chain disruption. To secure our long-term success, we must adapt quickly to new



circumstances and develop highly flexible, business-oriented solutions aligned to regional needs within a very short time.

Hence, effective 1st January 2024, Bosch Limited realigned its global mobility business as Bosch Mobility, the biggest realignment of its core business in the company's history. This global realignment has also enabled India to focus on developing indigenous and cost-effective solutions to better cater to our customers' needs with innovative solutions and emerge as the preferred system solution provider for new-age technologies.

In India, the Company expects the mobility landscape to evolve radically by 2030 & beyond with sustainable, safe & exciting technologies. This will involve cross-domain synergies, cross-functional thinking and a cross-entity working mindset. There is a growing need to integrate businesses and product portfolios together to deliver platform level solutions to our customers across the various mobility domains.

Currently, diverse businesses are housed under different entities of the Bosch Group. While the power solutions business is in Bosch Limited, the safety & braking portfolio including active, passive safety & actuation are under the Target Company. Hence the portfolios are completely complimentary without any overlap, thus enabling the Company to expand its offerings.

The mechanical engineering excellence of Bosch Limited represents a strong overlap of capabilities between the two businesses. This realignment of portfolio creates and enhances long term value for Bosch Limited, reinforcing the Company's vision to be the preferred mobility partner for its customers across vehicle systems, software, and hardware while being the leading technology provider for all mobility solutions. The acquisition will enable Bosch Ltd to transition from selling individual mechanical components to providing an enhanced range of solutions to OEMs significantly strengthening our competitive advantage and creating long-term shareholder value.

The Board of Directors of the Company ("Board"), at its meeting held on April 8, 2026, approved the proposal to acquire 100% of the equity share capital (2,080 equity shares of face value of INR 1,00,000 each) of Bosch Chassis Systems India Private Limited ("Target Company") from Robert Bosch Investment Nederland B.V. and Robert Bosch LLC (collectively referred to as the "Transferor Companies") subject to approval of the Members and receipt of necessary regulatory approvals.

The Target Company is a related party within the meaning of Regulation 2(1) (zb) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

The Company proposes to acquire Bosch Chassis Systems India Private Limited ["RBIC"], a group Company of Bosch by executing a Share Purchase Agreement.

Brief details of the proposed acquisition are as follows:

The Company proposes to acquire 2,080 equity shares (100% stake) of the Target Company as per the structure set out below:

Transferor Company	Nature of consideration	Number of equity shares	Consideration per equity share (INR)	Total Consideration* (not exceeding) (INR)
Robert Bosch Investment Nederland B.V., (RBNI)	Cash and share swap	1,041	4,35,99,444.90	4,538.70 crores
* including purchase price adjustment as on June 30, 2026, which shall be discharged by way of issuance of 1,230 Bosch Limited Equity Shares to RBNI and the balance consideration would be discharged in cash.				
Robert Bosch LLC	Cash and share swap	1,039	4,35,99,444.90	4,529.98 crores
* including purchase price adjustment as on June 30, 2026, which shall be discharged by way of issuance of 1,230 Bosch Limited Equity shares to Robert Bosch, LLC and the balance consideration would be discharged in cash.				



The pricing of equity shares of RBIC to be acquired has been determined in accordance with valuation report dated April 8, 2026 issued by an independent registered valuer, PwC Business Consulting Services LLP, Registered Valuer with Registration No. IBBI/RV-E/02/2022/158 having its address at 252, Veer Savarkar Marg Shivaji Park, Dadar, Mumbai - 400 028 using internationally accepted valuation methodologies and fairness opinion obtained from ICICI Securities Limited, SEBI Merchant Banker Registration Number: MB/INM000011179, Address: ICICI Venture House, Appasaheb Marathe Marg, Prabhadevi, Mumbai- 400 025.

Manner of Determination of Consideration

The consideration for the proposed acquisition has been determined by the Board after considering various inputs and factors, including independent valuation report dated April 8, 2026, from PwC Business Consulting Services LLP, Registered Valuer with Registration No. IBBI/RV-E/02/2022/158, having its address at, 252, Veer Savarkar Marg Shivaji Park, Dadar, Mumbai - 400 028 ("PWC"). The valuation is based on internationally accepted valuation methodologies and comply with the Act. Further, ICICI Securities Limited, SEBI Merchant Banker with Registration Number: MB/INM000011179 having its address at ICICI Venture House, Appasaheb Marathe Marg, Prabhadevi, Mumbai- 400 025 vide their report dated April 8, 2026 has provided a fairness opinion in respect of the valuation done by the valuers, which has also been duly considered by the Board in its deliberations.

Valuation Methodologies

Following are the valuation methodologies adopted by the respective valuers for the valuation:

- PWC has arrived at a range of fair values for RBIC by using the Asset Approach ("**NAV Method**") Income Approach – Discounted Cash Flow Method ("**DCF Method**") and Market Approach – Comparable Companies Multiples Method ("**CCM Method**").

Material Related Party Transactions

RBIC will become a wholly owned subsidiary and a material subsidiary of Bosch Limited when the shares are acquired by Bosch Limited. Accordingly, RBIC will form part of the promoter group of the Company as per Regulation 2(1) (pp) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and would be a related party of the Company as per Regulation 2(1) (zb) of the Listing Regulations and Section 2(76) of the Companies Act, 2013.

Pursuant to Section 188 of the Act and read with Regulation 23(4) of the Listing Regulations and Company's policy on Related Party Transactions, material related party transaction requires prior approval of the shareholders through an ordinary resolution. For this purpose, a related party transaction will be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceed the following thresholds ("**Materiality Thresholds**"):

Thresholds as per:	Details
Regulation 23(1) of the Listing Regulations.	(a) 10% of the annual consolidated turnover of the listed entity, if the annual consolidated turnover of the listed entity is upto Rs. 20,000 Cr; (b) Rs. 2,000 Cr + 5% of the annual consolidated turnover of the listed entity above Rs. 20,000 Cr, if the annual consolidated turnover of the listed entity is more than Rs. 20,000 Cr upto Rs. 40,000 Cr; and (c) Rs. 3,000 Cr + 2.5% of the annual consolidated turnover of the listed entity above Rs. 40,000 Cr, or Rs. 5,000 Cr, whichever is lower, if the annual consolidated turnover of the listed entity is more than Rs. 40,000 Cr.
Section 188(1)(b) of the Act read with Rule 15 of the Companies (Meeting of Board and its Powers) Rules, 2014.	10% of the net worth basis of the audited financial statement of the preceding financial year.





Since the consideration for the acquisition is, not exceeding **Rs. 9,068.68 crores (Rupees Nine Thousand Sixty-Eight Crores and Sixty-Eight Lakhs Only)**, which in turn exceeds the Materiality Thresholds, as per the details given below, prescribed under Regulation 23 of the Listing Regulations and Section 188 of the Companies Act 2013, and relevant rules thereunder and accordingly, the said transaction constitutes a ‘material related party transaction’.

- 10% of the annual consolidated turnover of the Company as on March 31, 2025, is **Rs. 1,809 crores.**
- 10% of the net worth of the Company as on March 31, 2025, is **Rs.1,381 crores.**

Therefore, the proposed transaction requires approval of the Members of the Company through an ordinary resolution, provided that all related parties of the Company whether or not a party to the proposed transaction shall not vote to approve the proposed resolution in terms of Regulation 23 of the Listing Regulations. The Audit Committee, at its meeting held on April 8, 2026, and the Board at its meeting held on April 8, 2026, have recommended and approved the proposed transaction.

The necessary disclosures as per the SEBI Master Circular dated HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 on Industry Standards on “Minimum information to be provided to the Audit Committee and shareholders for approval of Related Party Transactions” (“**RPT Industry Standards**”), (effective from September 1, 2025), read with SEBI Circular dated October 13, 2025 (SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135) are set out below for the reference of the Members.

Sl. No.	Particulars of the Information	Details
1	Information as placed before the Audit Committee in the format as specified in the RPT Industry Standards, to the extent applicable.	Information as placed before the Audit Committee as specified in the RPT Industry Standards is provided below the table.
2	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT.	Kindly refer ‘ <i>Manner of Determination of Consideration</i> ’ mentioned in previous page.
3	Disclosure of the fact that the Audit Committee has reviewed the certificates provided by the CEO/Managing Director, Whole Time Director/Manager and CFO of the listed entity as required under the RPT Industry Standards.	The Audit Committee has reviewed the certificate issued by the MD & CFO, as required under the RPT Industry Standards.
4	Disclosure that the material RPT or any material modification thereto has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval	The material RPT of the proposed Acquisition has been approved by the Audit Committee and the Board on April 8, 2026. The Board is of the opinion that based on the reasons elucidated in this Explanatory Statement, the proposed transaction is expected to be in the best interest of the Company and the shareholders. Members are requested to approve via an ordinary resolution.
5	Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	The Company has obtained the following business valuation report: ICICI Fairness Opinion  PWC Valuation report 



		<p>(i) Valuation report (dated April 8,2026), issued by PwC Business Consulting Services LLP, Registered Valuer having IBBI Registration No. IBBI/RV-E/02/2022/158 having its address at 252, Address: Veer Savarkar Marg Shivaji Park, Dadar, Mumbai - 400 028 (“PWC”), accessible at click here</p> <p>Certificate (dated April 8,2026) under Regulation 164(1) issued by Ms. Rashmi Shah, Chartered Accountant, R V SHAH & ASSOCIATES, Chartered Accountants having its address at 1709, Level 17, One World, S. V. Road, Malad West, Mumbai – 400 064, Registered Valuer, IBBI Regn. No.: IBBI/RV/06/2018/10240, ICAI Membership Number 123478 accessible at click here.</p> <p>The Company has also obtained a fairness opinion(dated April 8,2026) from ICICI Securities Limited, SEBI Merchant Banker, with Registration Number: MB/INM000011179, having its address at ICICI Venture House, Appasaheb Marathe Marg, Prabhadevi, Mumbai-400 025 on the Valuation Report, accessible at click here (“Fairness Opinion”).</p> <p>While approving the proposed transaction, the Audit Committee has considered the Valuation Reports and the Fairness Opinion to determine the consideration on an arm’s length basis.</p>
6	Affirmation that the Audit Committee and Board of Directors, while providing information to the shareholders, have redacted commercial secrets and such other information that would affect competitive position of listed entity and in its assessment, the redacted disclosures still provide all the necessary information to the public shareholders for informed decision making.	Not Applicable
7	Any other information that may be relevant.	None

**Minimum information of the proposed RPT with the Target Company
[in line with the Industry Standards on minimum information to be provided by the management to the Audit Committee and shareholders]**

A (1). Basic details of the related party:

Sl. No	Particulars of the information	Information provided with the management
1	Name of the related party.	Bosch Chassis Systems India Private Limited.
2	Country of incorporation of the related party.	India.
3	Nature of business of the related party.	Design, development, manufacture and sale of chassis and braking systems & related components for the automotive industry.



A (2). Relationship and ownership of the related party

Sl. No	Particulars of the information	Information provided by the management
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party including nature of its concern (financial or otherwise) and the following:	Mr. Guruprasad Mudlapur is a Director on the Board of RBIC and is the Managing Director of Bosch Limited. The ultimate holding Company of both RBIC and Bosch Limited is RB GmbH.
	<ul style="list-style-type: none">Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	<ul style="list-style-type: none">Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	N.A.
	<ul style="list-style-type: none">Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

A (3). Details of previous transactions with the related party

Sl. No	Particulars of the information	Information provided by the management
1	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	Rs. 49.08 crores in FY 2024-25: (i) Sale of goods Rs. 2.43 crores (ii) Income from services Rs. 38.46 crores (iii) Purchase of goods Rs. 8.17 crores
2	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 41.48 crores for the period Apr-Dec 2025
3	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	None

A (4). Amount of the proposed transaction(s)

Sl. No	Particulars of the information	Information provided by the management
1	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	INR 9,068.68 crores
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	50.14% (As per the audited financial statements for F.Y 2024-25)
4	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the	N.A.



	immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction).	
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	230.41% (As per the audited financial statements for F.Y 2024-25)
6	Financial performance of the related party for the immediately preceding financial year: <i>Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis</i>	Particulars
		FY2024-2025 (Crores)
		Turnover
		Profit After Tax
		3,935.90
		545.66
		1,410

A (5). Basic details of the proposed transaction:

Sl. No	Particulars of the information	Information provided by the management
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Investment in equity shares
2	Details of each type of the proposed transaction.	Purchase of 2,080 equity shares, having face value of INR 1 lakh per share, for a total consideration not exceeding Rs. 9,068.68 crores based on independent valuation done by PwC Business Consulting Services LLP.
3	Tenure of the proposed transaction (tenure in number of years or months to be specified).	One time
4	Whether omnibus approval is being sought?	No
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Aggregate share purchase consideration not exceeding INR 9,068.68 crores , in the following proportion as under: (a) discharged by way of issuance of 1,230 Bosch Limited equity shares to RBNI and the balance consideration would be discharged in cash. (b) discharged by way of issuance of 1,230 Bosch Limited equity shares to Robert Bosch, LLC and the balance consideration would be discharged in cash.
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	Detailed rationale has been provided under item no.1 of explanatory statement (page nos. 12-13)
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. <i>Explanation: Indirect interest shall mean interest held through any person over which an individual has control.</i>	The Ultimate Holding Company Robert Bosch, GmbH which has 70.54% stake in Bosch Limited and Mr. Guruprasad Mudlapur, Managing Director of Bosch Limited, Mr. Stefan Grosch, Non-



	a. Name of the director / KMP. b. Shareholding of the director / KMP, whether direct or indirect, in the related party.	Executive Director and Mr. Soumitra Bhattacharya, Non-Executive Director and Mr. Sandeep Nelamangala, Joint Managing Director, and their relatives are concerned or interested (financially or otherwise) in the resolution set out in the notice
8	A copy of the valuation or other external party report, if any, placed before the Audit Committee.	Click here
9	Other information relevant for decision making.	None

B (1). Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances:

Sl. No	Particulars of the information	Information provided by the management
1	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	N.A.
2	Basis of determination of price.	
3	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	
	a. Amount of Trade advance.	
	b. Tenure.	
	c. Whether same is self-liquidating?	

B (3). Disclosure only in case of transactions relating to investment made by the listed entity or its subsidiary

Sl. No	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.	Reserves and Surplus
2	Where any financial indebtedness is incurred to make investment, specify the following: Note: This item of disclosure is not applicable to listed banks/ NBFCs /insurance companies/housing finance companies.	No
	Nature of indebtedness.	N.A.
	Total cost of borrowing.	
	Tenure.	
	Other details.	
3	Purpose for which funds shall be utilized by the investee company.	The investment is being made to acquire equity shares from the existing shareholders of RBIC.
4	Material terms of the proposed transaction.	<i>Business Adverse Material Effect ("Business MAE"):</i> Triggered by breach of RBIC's business warranties resulting in 20% or more drop in 6-month EBITDA. <i>Transaction Material Adverse</i>



		<p><i>Effect ("Transaction MAE"):</i> Any event after the signing date that materially harms the legal validity or enforceability of this agreement.</p>
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C (1). Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sl. No	Particulars of the information	Information provided by the management
1	Latest credit rating of the related party Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.	
2	<p>Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.</p> <p>Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. In addition, state the following:</p> <p>a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting.</p> <p>b) Whether the related party has been declared a "willful defaulter" by any of its bankers and whether such status is currently subsisting.</p> <p>c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation.</p> <p>d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.</p>	N.A.
	FY 2022-2023	
	FY 2023-2024	
	FY 2024-2025	

C (2). Disclosure only in case of transactions relating to any investment made by the listed entity or its subsidiary

Sl. No	Particulars of the information	Information provided by the management
1	<p>Latest credit rating of the related party.</p> <p>Note:</p> <p>a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.</p>	N.A.



	b. This shall be applicable in case of investment in debt securities.	
2	Whether any regulatory approval is required. If yes, whether the same has been obtained.	N.A.

C (3). Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sl. No	Particulars of the information	Information provided by the management
1	<p>If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party.</p> <p>Note: a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.</p> <p>b. This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.</p>	
2	<p>Details of solvency status and going concern status of the related party during the last three financial years:</p> <p>FY 2022-2023</p> <p>FY 2023-2024</p> <p>FY 2024-2025</p>	
3	<p>The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.</p>	
4	<p>Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.</p> <p>In addition, state the following:</p> <p>a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;</p> <p>b) Whether the related party has been declared a “willful defaulter” by any of its bankers and whether such status is currently subsisting;</p> <p>c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;</p>	N.A.



	d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	
	FY 2022-2023	
	FY 2023-2024	
	FY 2024-2025	

C (4). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sl. No	Particulars of the information	Information provided by the management
1	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies. a. Before transaction b. After transaction	N.A.
2	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements. Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies. a. Before transaction. b. After transaction.	

C (5). Disclosure only in case of transactions relating to sale, lease or disposal of assets of subsidiary or of unit, division or undertaking of the listed entity or disposal of shares of subsidiary or associate:

Sl. No	Particulars of the information	Information provided by the management
1	Details of earlier sale, lease or disposal of assets of the same subsidiary or of the unit, division or undertaking of the listed entity or disposal of shares of the same subsidiary or associate to any related party during the preceding twelve months.	N.A.
2	Whether the transaction would result in issue of securities or consideration in kind to a related party? If yes, please share the relevant details.	
3	Would the transaction result in eliminating a segment reporting by the listed entity or any of its subsidiary?	
4	Does it involve transfer of key intangible assets or key customers which are critical for continued business of the listed entity or any of its subsidiary?	
5	Are there any other major non-financial reasons for going ahead with the proposed transaction?	

Based on the review and approval of the Audit Committee, the Board is of the opinion that, based on the reasons elucidated above, the aforesaid proposal is in the best interest of the Company and hence, the Board recommends *Item No. 1* for your approval by way of Ordinary resolution.

The members may note that in terms of the provisions of the SEBI Listing Regulations, no related party whether or not party to the proposed transaction(s) shall vote to approve on the ordinary Resolution set out above.

This transaction being with the related parties, all the related parties of the Company (including



promoters) shall abstain from voting.

Except Mr. Guruprasad Mudlapur, Managing Director of Bosch Limited, Mr. Stefan Grosch, Non-Executive Director and Mr. Soumitra Bhattacharya, Non-Executive Director and Mr. Sandeep Nelamangala, Joint Managing Director, none of the other Directors and Key Managerial Personnels of the Company and their relatives are concerned or interested (financially or otherwise) in the resolution set out in the notice.

None of the Directors and KMP of the Company is inter-se related to each other.

ITEM NO. 2

APPROVE ISSUE OF 1,230 EQUITY SHARES EACH ON PREFERENTIAL BASIS FOR CONSIDERATION OTHER THAN CASH TO ROBERT BOSCH INVESTMENT NEDERLAND B.V, (RBNI) AND ROBERT BOSCH LLC, USA (RB LLC) (PROMOTER GROUP) AND APPROVING TERMS THEREOF:

In the proposed transaction it has been decided by the Board to allot 1,230 Equity Share each to **ROBERT BOSCH INVESTMENT NEDERLAND B.V, (RBNI)** and **ROBERT BOSCH LLC (RB LLC)** via preferential allotment through private placement.

This type of allotment is primarily regulated under Section 62(1)(c) of the Companies Act, 2013 and relevant SEBI regulations for listed entities.

The Board of Directors of the Company (“Board”) at their meeting held on April 8, 2026, approved the issuance of 1,230 Equity Shares each of face value 10 each to **ROBERT BOSCH INVESTMENT NEDERLAND B.V, (RBNI)** and **ROBERT BOSCH LLC (RB LLC)**, for consideration other than cash by way of preferential issue through private placement offer (the “Preferential Issue”), subject to the approval of the Members and such other approvals as may be required as per the terms of the share purchase agreement as detailed below:

Name of the proposed Allottee	Category	No. of shares to be acquired (“purchase shares”)	Total Purchase consideration in cash**(Rs. In crores)	Noncash consideration (Rs. In crores)	No. of subscription shares proposed to be allotted to discharge the aforesaid purchase consideration
RBNI	Promoter Group*	1,041	4,534.37	4.33	1,230
Robert Bosch LLC	Promoter Group*	1,039	4,525.65	4.33	1,230
		2,080	9,060.02	8.66	2,460

*Consequent to the preferential issue, both RBNI and Robert Bosch LLC would be classified as “promoter group” within the meaning of Regulation 2(1) (pp)(v) of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

** including purchase price adjustment as on June 30, 2026, which shall be discharged by way of issuance of 1,230 Bosch Limited Equity Shares each to RBNI and Robert Bosch LLC and the balance consideration would be discharged in cash.

The Proposed Allottee have also confirmed their eligibility in terms of Regulation 159 of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the “SEBI ICDR Regulations”), to subscribe to the Subscription Shares to be issued pursuant to the Preferential Issue.

In accordance with Sections 23(1)(b), 42 and 62(1)(c) and other applicable provisions, if any, of the Act and the rules made thereunder and in accordance with the SEBI ICDR Regulations and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “SEBI LODR Regulations”), as amended from time to time, approval of the Members of the Company by way of special resolution is required to issue the Equity Shares of the Company by way of private placement on a preferential basis.

Necessary information/ disclosures in respect of the proposed Preferential Issue in terms of the Act, Rule 13(2)(d) of Companies (Share Capital and Debentures) Rules, 2014 and Chapter V of the SEBI ICDR



Regulations and other applicable laws are as provided herein below:

a). Particulars of the offer, including the date of passing of the board resolution:

The Board of Directors of the Company, at its meeting held on April 08, 2026, subject to the approval of the Members and such other approvals as may be required under the applicable laws, has approved the issuance, by way of a preferential allotment on a private placement basis, of up to 2,460 (Two Thousand Four Hundred Sixty) Equity Shares of the face value of INR 10/- per Equity Share, at a price of INR 35,200/- (Indian Rupees Thirty Five Thousand Two Hundred only) [including premium of INR 35,190/- (Indian Rupees Thirty Five Thousand One Hundred Ninety only)] per Equity Share, aggregating to INR 8,65,92,000 to the Proposed Allottees, as part consideration for acquiring the Shares of RBIC.

The Equity Shares shall be listed on National Stock Exchange of India Limited and BSE Limited and shall rank pari passu with the existing Equity Shares of the Company in all aspects from the date of allotment (including with respect to entitlement to dividend and voting powers, other than statutory lock-in under the SEBI ICDR Regulations), in accordance with applicable laws, and shall be subject to the requirements of all applicable laws and provisions of the Memorandum and Articles of Association of the Company.

b). Objects of the Preferential Issue:

The object of the proposed Preferential Issue is to issue and allot up to 2,460 (Two Thousand Four Hundred Sixty) fully paid-up Equity Shares of INR 10/- each of the Company to discharge the non-cash part consideration of ~INR 8,65,92,000 (Indian Rupees Eight Crores Sixty Five Lakhs Ninety Two Thousand only) for acquiring the Shares of RBIC in accordance with the Act and the SEBI ICDR Regulations.

c). Kind of securities offered, the price at which the security is being offered, and the total/maximum number of securities to be issued:

Up to 2,460 (Two Thousand Four Hundred Sixty) fully paid-up Equity Shares of the face value of INR 10/- per Equity Share of the Company, at a price of INR 35,200/- (Indian Rupees Thirty Five Thousand Two Hundred only) [including premium of INR 35,190/- (Indian Rupees Thirty Five Thousand One Hundred Ninety only)] per Equity Share, aggregating to INR 8,65,92,000 (Indian Rupees Eight Crores Sixty Five Lakhs Ninety Two Thousand only), such price being not less than the floor price as on the Relevant Date (as set out below) determined in accordance with the provisions of Chapter V of the SEBI ICDR Regulations.

d). Relevant Date with reference to which the price has been arrived at:

In terms of the provisions of Chapter V of the ICDR Regulations, the Relevant Date for determining the floor price for the proposed Preferential issue is **Wednesday, April 08, 2026** i.e. 30 days prior to the date on which the resolution is deemed to be passed i.e. **Friday, May 08, 2026** i.e. the last date for e-Voting.

e). Basis on which the price has been arrived at and justification for the price (including premium, if any):

The Equity Shares of the Company are listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") (BSE and NSE together referred to as the "Stock Exchanges"). The Equity Shares are frequently traded on NSE & BSE in terms of the SEBI ICDR Regulations. NSE, being the stock exchange with higher trading volumes for the preceding 90 (ninety) trading days prior to the Relevant Date, has been considered for determining the floor price in accordance with the SEBI ICDR Regulations.

The price per Equity Share has been arrived at in accordance with the pricing guidelines prescribed under Chapter V of the SEBI ICDR Regulations, which shall be the higher of the 90 trading days volume weighted average price of the Equity Shares quoted on the recognised stock exchange preceding the Relevant Date. i.e., INR 35,181.13 (Rupees Thirty-Five thousand One Hundred Eighty-One and paise Thirteen only) per equity share.

The 10 trading days volume weighted average price of the Equity Shares quoted on a recognised stock exchange preceding the Relevant Date. i.e., INR 31,123.94 (Rupees Thirty-One Thousand One Hundred Twenty-Three and paise Ninety-Four only) per equity share.



Price determined through the valuation report from an independent registered valuer: Valuation report dated April 8, 2026, obtained from PwC Business Consulting Services LLP, Registered Valuer IBBI Registration No. IBBI/RV-E/02/2022/158 having its address at, 252, Veer Savarkar Marg Shivaji Park, Dadar, Mumbai - 400 028 i.e., INR 35,200/- per Equity. - [Link](#)

The floor price determined in accordance with the provisions of the Articles of Association of the Company. However, the Articles of Association of the Company do not provide for any method of determination for the valuation of shares.

The Company has obtained a pricing certificate dated April 8, 2026, issued by Ms. Rashmi Shah, Chartered Accountant, R V SHAH & ASSOCIATES, Chartered Accountants having its address at, 1709, Level 17, One World, S. V. Road, Malad West, Mumbai – 400 064, Registered Valuer, IBBI Regn. No.: IBBI/RV/06/2018/10240, ICAI Membership number 123478, in respect of floor price of Equity Shares of the Company in accordance with the requirements under Regulation 164(1).- [Link](#)

The Company has obtained a certificate dated April 8, 2026, issued by Mr. Prasanna Bedi (Membership No. F11711), Proprietor of Bedi & Co, Company Secretaries in whole-time practice, having its address at 14, 1st Cross, RMV 2nd stage, Sanjaynagar, Bangalore - 560094 certifying compliance of the issue been made in accordance with the requirements of the Regulations.

The said certificate/s shall be made available for inspection by the Shareholders at the Registered Office of the Company situated at “Hosur Road, Adugodi, Bangalore - 560030” between 11:00 AM (I.S.T) and 5:00 PM (I.S.T) on all working days between Monday to Friday from the date of dispatch of the Postal Ballot Notice till May 8,2026. The copy of said certificate/s may be accessed on the website of the Company. [Link](#)

Accordingly, the pricing of the Equity Shares for the Preferential Issue is INR 35,200/- per Equity Share, which is not less than the floor price determined in the manner set-out above.

f). Amount which the Company intends to raise by way of such securities:

Not Applicable, as the Equity Shares are proposed to be issued to the Proposed Allottees as consideration other than cash, against the acquisition of the Shares in RBIC, from the Proposed Allottees.

g) The class or classes of persons to whom the allotment is proposed to be made:

The Equity Shares shall be issued and allotted to the Proposed Allottees as per the details given below:

Identity of the Proposed Allottees (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 are as under:

Sl.no	Name of the proposed Allottee	Category	Name of the natural persons, who are the ultimate beneficial owners**	Pre-Preferential Allotment		Preferential Issue	Post-Preferential Allotment*	
				No of shares	% of voting rights	No of Shares proposed to be issued	No of Shares	% of voting rights
1	RBNI	Promoter group	1.Fleischmann Joanna M.F 2. Gerritse Eric 3. Rutten Joost	Nil	Nil	1,230	1,230	0.004
2	Robert Bosch LLC	Promoter group	1. Cleland Alissa 2.Gehrt Tonya 3.Kahl Andrea 4.Thomas Paul 5. Zimmerman Christine	Nil	Nil	1,230	1,230	0.004

* Post Preferential Issue holding in percentage has been calculated considering the proposed issuance of 2,460



Equity Shares of INR 10/- each of the Company, as approved by the Board of Directors at its meeting held on April 08, 2026, subject to the approval of shareholders.

**Other than mentioned persons above, there is no natural person who can be considered as the UBO on the basis of ownership in RBNI and Robert Bosch LLC.

h) Intent of the Promoters/ Promoters Group, Directors, Key Managerial Personnel or Senior Management of the Company to subscribe to the Preferential Issue:

Except RBNI and Robert Bosch LLC, (which, consequent to the preferential issue, would be classified as 'promoter group' within the meaning of Regulation 2(1) (pp)(v) of SEBI ICDR Regulations), none of the Promoters, Directors or Key Managerial Personnel or Senior Management of the Company intends to subscribe, or any Subscription of Shares proposed to be issued under the Preferential Issue.

i) Contribution being made by the promoters or directors either as part of the offer or separately in furtherance of the objects: Nil

j) Proposed time frame within which the Preferential Issue shall be completed:

Pursuant to the provisions of the SEBI ICDR Regulations, the Subscription Shares shall be allotted by the Company within a period of 15 days from the date of passing of this Special Resolution, provided that where the allotment of the proposed Subscription Shares is pending on account of receipt of any approval or permission from any regulatory or statutory authority, the allotment shall be completed within a period of 15 days from the date of receipt of last of such approvals or permissions.

k) Listing:

The Company will make an application to the Stock Exchanges on which its existing Equity Shares are listed, for listing of the Equity Shares. The Equity Shares, once allotted, shall rank pari-passu with the existing Equity Shares of the Company in all respects.

L) Shareholding Pattern of the Company before and after the Preferential Issue:

The Pre-issue shareholding pattern of the Company as on the cut-off date i.e., April 3,2026 and the post issue shareholding pattern is given below:

Sr. No	Category	Pre-Issue Shareholding		Post- Issue Shareholding	
		Total No. of equity shares held	% of total No. of shares	Total No. of equity shares held	% of total No. of shares
A.	Shareholding of Promoter and promoter Group				
1.	Indian:				
	Individuals	Nil	Nil	Nil	Nil
	Bodies Corporate	8,20,900	2.78	8,20,900	2.78
	Sub Total (A1)	8,20,900	2.78	8,20,900	2.78
2.	Foreign				
	Individuals	Nil	Nil	Nil	Nil
	Bodies Corporate	1,99,84,324	67.76	1,99,86,784	67.76
	Sub Total (A2)	1,99,84,324	67.76	1,99,86,784	67.76
	Total Shareholding of Promoter A=A1+ A2	2,08,05,224	70.54	2,08,07,684	70.54
B	Public Shareholding				
B1	Institutions: (Domestic)				
	a) Mutual Funds	19,23,044	6.52	19,23,044	6.52
	b) Alternative Investment Funds	44,018	0.15	44,018	0.15
	c) Banks	7,080	0.03	7,080	0.03
	d) Insurance companies	22,75,395	7.71	22,75,395	7.71
	e) Provident funds/ Pension Funds	2,00,966	0.68	2,00,966	0.68
	f) NBFC Registered with RBI	75	0.00	75	0.00
	g) Any other	Nil	Nil	Nil	Nil



	Sub-Total (B1)	44,50,578	15.09	44,50,578	15.09
B2	Institutions (Foreign)				
	a). Foreign Portfolio Investors Category I	20,73,254	7.03	20,73,254	7.03
	b). Foreign Portfolio Investors Category II	46,842	0.16	46,842	0.16
	Sub-Total (B2)	21,20,096	7.19	21,20,096	7.19
B3	Central Government/ State Government(s)/ President of India	Nil	Nil	Nil	Nil
B4.	Non-Institutions:				
	a) Investor Education and Protection Fund (IEPF)	38,538	0.13	38,538	0.13
	b) Individual holding nominal share capital up to Rs. 2 lakhs	15,33,947	5.20	15,33,947	5.20
	c) Individual holding nominal share capital in excess of Rs. 2 lakhs	1,62,465	0.55	1,62,465	0.55
	d) Non-Resident Indians (NRI's)	1,30,518	0.44	1,30,518	0.44
	e) foreign Nationals	20	0.00	20	0.00
	f) Bodies Corporate	1,52,055	0.52	1,52,055	0.52
	g) Any other				
	i) Clearing Member	16	0.00	16	0.00
	ii) HUF	48,715	0.17	48,715	0.17
	III) LLP	6,688	0.02	6,688	0.02
	IV) Trusts	44,780	0.15	44,780	0.15
	Sub-Total (B4)	21,17,742	7.18	21,17,742	7.18
	Total Public Shareholding (B)=(B1) +(B2)+(B3)+ (B4)	86,88,416	29.46	86,88,416	29.46
C	Shareholding Pattern Non-Promoter-Non-Public				
	C1) Custodian/DR Holder	Nil	Nil	Nil	Nil
	C2) Employee Benefit Trust	Nil	Nil	Nil	Nil
	Sub- total C=C1+C2	Nil	Nil	Nil	Nil
	GRAND TOTAL (A) + (B) + (C)	2,94,93,640	100.00	2,94,96,100	100.00

m) **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:**

Please refer above point g.

n) **Lock-in Period:**

The Subscription of Shares to be issued to RBNI and Robert Bosch LLC, shall be locked-in as per the requirements of Chapter V of the SEBI ICDR Regulations (post lock in). Further, the allotment of the Subscription of Shares is subject to RBNI and Robert Bosch LLC, USA not having sold any equity shares of the Company during 90 (ninety) trading days preceding the Relevant Date. RBNI and Robert Bosch LLC does not hold any equity share of the Company prior to the date of this Notice. Hence, lock-in of pre-allotment holding is not applicable.

o) **Undertaking:**

As the Equity Shares of the Company have been listed for a period of more than 90 trading days from the Relevant Date, the provisions of Regulation 164(3) of the SEBI ICDR Regulations governing re-computation of the price of Equity Shares shall not be applicable. Therefore, the Company is not



required to submit the undertaking specified under Regulations 163(1)(g) and (h) of the SEBI ICDR Regulations. However, the Company shall re-compute the price of the Equity Shares to be allotted under the Preferential Issue in terms of the provisions of the SEBI ICDR Regulations, if it is required to do so.

The Company has obtained Permanent Account Numbers (PAN) of the Proposed Allottees.

The Company does not have any outstanding dues to the Securities and Exchange Board of India, the Stock Exchanges or the depositories.

None of the Proposed Allottees is a national of a country which shares a land border with India.

p) Other disclosures:

- The Proposed Allottees have confirmed that they have not sold or transferred any Equity Shares during the 90 trading days preceding the Relevant Date.
- The Company is eligible to make the Preferential Issue under Chapter V of the SEBI ICDR Regulations.
- Save and except the Preferential Issue as proposed in the resolution as set in the accompanying Notice, the Company has not made any other issue or allotment of securities on a preferential basis during the financial year.
- The entire pre-preferential equity shareholding of the Proposed Allottees, if any, shall be subject to lock-in as per Regulation 167(6) of the SEBI ICDR Regulations. Proposed allottee does not hold any share prior to the date of Notice of this Postal Ballot, hence lock-in of pre-allotment holding is not applicable.
- The Company is in compliance with the conditions for continuous listing and is eligible to make the Preferential Issue under Chapter V of the SEBI ICDR Regulations.
- Neither the Company nor any of its Directors, or Promoters are a willful defaulter or fraudulent borrower. Consequently, the disclosures required under Regulation 163 of the SEBI ICDR Regulations are not applicable.
- Neither the Company nor any of its Directors, and/ or Promoters is a fugitive economic offender as defined under the SEBI ICDR Regulations.
- The Company shall, on the same day that this Postal Ballot Notice has been dispatched, make applications to the stock exchanges for in-principle approvals, as required under Regulation 160(f) of the ICDR.
- This Preferential Issue is not ultra-vires to the provisions of the Articles of Association of the Company.

q) Certificate of a Practicing Company Secretary:

A certificate from Mr. Prasanna Bedi (Membership No. F11711), Proprietor of Bedi & Co, Company Secretaries in whole-time practice having its address at 14, 1st Cross, RMV 2nd stage, Sanjaynagar, Bangalore - 560094, certifying that the Preferential Issue is being made in accordance with the requirements contained in the SEBI ICDR Regulations and the same shall be made available for inspection by the Members during the voting period and will also be made available on the website of the Company - [Link](#)

r) Valuation and Justification for the allotment proposed to be made for consideration other than cash:

The Company intends to acquire Shares of RBIC and proposes to discharge the part purchase consideration payable to the proposed allottees for acquisition of the Shares of RBIC by issuance of 1,230 equity shares each to RBNI and Robert Bosch LLC, its Equity Shares, in accordance with the SEBI ICDR Regulations and other applicable laws.

As per Regulation 163(3) of the SEBI ICDR Regulations, a valuation is required to be undertaken by an independent valuer where securities are issued on a preferential basis for consideration other than cash.

Fair equity shares swap ratio for the proposed transaction, as per Valuation report dated April 8, 2026 issued by PwC Business Consulting Services LLP, Registered Valuer IBBI Registration No. IBBI/RV-E/02/2022/158 having its address at 252, Veer Savarkar Marg Shivaji Park, Dadar, Mumbai - 400 028.

In terms of the applicable provisions of the ICDR Regulations, the Floor Price at which the



Subscription Shares shall be issued and allotted is Rs. 35,200 per share, being higher of the following:

- Volume weighted average price of the equity shares of the Company quoted on NSE, during the 90 trading days preceding the Relevant Date, i.e. Rs. 35,181.13 per equity share,
- Volume weighted average price of the equity shares of the Company quoted on NSE, during the 10 trading days preceding the Relevant Date i.e. Rs.31,123.94 per equity share

The pricing of the subscription shares to be allotted on a preferential basis is Rs.35,200 (Rupees Thirty Five Thousand Two Hundred only) per equity share, which is a price not less than the Floor Price determined in the manner set out above, in accordance with Chapter V of the ICDR Regulations, and the price per equity share of the Company as on the Relevant Date determined based on the valuation report dated 8, April 2026 issued by PwC Business Consulting Services LLP, Registered Valuer No: Registration No. IBB/RV-E/02/2022/158 having its address at 252, Veer Savarkar Marg Shivaji Park, Dadar, Mumbai - 400 028, an Independent Registered valuer.

The said Valuation Report shall remain available for inspection by the Members during the meeting and will also be made available on the website of the Company - [Link](#)

s) 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:

The Company has not made any preferential allotments during the year.

t) Principal terms of assets charged as securities: Not Applicable.

u) 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:

There will be no change in control in the Company consequent to the completion of the Preferential Issue to the Proposed Allottees. The percentage of post Preferential Issue capital that will be held by the Proposed Allottees shall be 0.008%.

v) The current and proposed status of the allottee(s) post Preferential Issue namely, promoter or non-promoter: Will be part of Promoter Group.

w) Material terms of raising such securities: All material terms have been set out above.

x) Continuous Listing: The Company is in compliance with the conditions for continuous listing

y) Utilization of issue proceeds:

Given that the proposed preferential issue of the Subscription Shares is for non-cash consideration and no proceeds will be generated from the proposed preferential issue, the requirement to appoint a monitoring agency under the provisions of Chapter V of SEBI ICDR Regulations is not applicable.

In accordance with the provisions of Sections 23(1)(b), 42 and 62(1)(c) and other applicable provisions of the Act read with applicable rules thereto and relevant provisions of the SEBI ICDR Regulations, approval of the shareholders for the issue and allotment of the Equity Shares to the Proposed Allottees is being sought by way of a special resolution as set-out in the said *Item No. 2* of the postal Ballot Notice.

Documents referred to in the Notice/ Explanatory Statement will be available for inspection by the Members as per the applicable laws.

The Board of Directors of the Company believes that the proposed Preferential Issue is in the best interest of the Company and its shareholders and, therefore, recommends the resolution at *Item No. 2* of the accompanying Notice for approval by the Members as a Special Resolution.

Except Mr. Guruprasad Mudlapur, Managing Director of Bosch Limited, Mr. Stefan Grosch, Non-Executive Director and Mr. Soumitra Bhattacharya, Non-Executive Director and Mr. Sandeep Nelamangala, Joint Managing Director, none of the other Directors and Key Managerial Personnels of the Company and their relatives are concerned or interested (financially or otherwise) in the resolution set out in the notice.

**By order of the Board
For Bosch Limited**



BOSCH

Invented for life

**Sd/-
V Srinivasan
Company Secretary and Compliance Officer
M. No. A16430**

Date: April 8, 2026
Place: Bangalore