

ROBERT BOSCH INDIA MANUFACTURING AND TECHNOLOGY PRIVATE LIMITED

CIN: U31909KA2020PTC134470

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

E-mail: Secretarial.corp@in.bosch.com, Telephone no: 91 80 6752 1750

BOARD'S REPORT

The Directors have pleasure in presenting their Sixth Annual Report together with the Audited Statements of Accounts for the Financial Year ended March 31, 2026.

Operations

The Company planned for a product which has not worked out because of volatility in market conditions. The company is in the process of exploring new opportunities in near future.

Dividend

The Board of Directors do not recommend any dividend for the Financial Year ended March 31, 2026.

Reserves

The Board has not proposed to any transfer profits to general reserve of the Company during the year.

Share Capital

During the year under review, the Company did not issue any further shares and accordingly, there was no change in the share capital structure.

The Authorized and paid-up capital of the Company as on March 31, 2026 is as follows:

Authorized Share Capital	1,00,000
Paid up share capital	1,00,000

Directors

Pursuant to Article 92 of the Articles of Association of the Company, Mr. Hueseyin Oezmeral (DIN: 10496294) retires by rotation at the Sixth Annual General Meeting. He is eligible for re-election and offers himself for re- appointment.

The present composition of Board of Directors is as below:

Board of Directors

SI. No	Name	DIN	Designation
1.	Karin Gilges	09615158	Director
2.	Hueseyin Oezmeral	10496294	Director
3.	Anjan Kumar R	08072396	Director

Note: During the year Mr. Ramachandra Babu Suresh resigned from the Directorship with effect from June 01, 2025, and Mr. Anjan Kumar R got appointed as Director effective June 01, 2025 in the Annual General meeting held on May 09, 2025.

Board Meetings

During the Year ended March 31, 2026 5 meetings of the Board of Directors were held on: April 15, 2026; May 09, 2025, August 25, 2025, November 19, 2025 and February 26, 2026

Risk Management

Since the Company has not commenced any business no specific Risk Management Policy has been formulated. However, the Company is guided by the Risk Management Policy of its Parent Company i.e. Bosch Limited.

Details of Loans, Guarantee and Investment

No Loans, Guarantee & Investments were granted, provided or made during the period under review.

Corporate Social Responsibility (CSR)

The Company does not fall under the ambit of Section 135 of Companies Act, 2013 relating to Corporate Social Responsibility.

Related Party Transactions

There were no material contracts or arrangements entered with related parties pursuant to the provisions of section 188 of the Act.

Deposits

During the year under review, there were no deposits as per the provisions of Companies Act, 2013.

Auditors

M/s Amarnath Kamath and Associates (Firm Registration no: 000099S) are the Statutory Auditors of the Company, appointed in the Annual General Meeting held on May 09, 2025 who shall hold the office until March 31, 2030.

The Auditors' Report on the Financial Statements for the Financial Year 2025-26 is unmodified i.e. it does not contain any qualification, reservation, or adverse remark.

Directors' Responsibility Statement

Pursuant to Section 134(5) of The Companies Act, 2013, we report that:

- a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and of the loss of the Company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

- d) the directors had prepared the annual accounts on a going concern basis; and
 - e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.
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Energy Conservation, Technology Absorption, Foreign Exchange Earnings & Outgo

The Company has not commenced any operation hence provisions of Section 134(1)(m) of the Companies Act, 2013 and Rule 8 of Company (Accounts) Rules, 2014 are not applicable to the Company.

Significant and Material Orders

There were no significant and material orders passed by the Regulators or Courts impacting the going concern status or Company's operations.

Material Changes and Commitments

There were no material changes and commitments between the end of Financial Year and the date of this report which could have an impact on the financial position of the Company.

Disclosure as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Currently there are no employees on roll or on contract in the Company therefore no complaints were received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Reporting of Fraud by Auditors:

During the year under review, the Statutory Auditors have not reported any instances of frauds committed in the Company by its officers or employees to the Board pursuant to Section 143 (12) of the Companies Act, 2013.

ROBERT BOSCH INDIA MANUFACTURING AND TECHNOLOGY PRIVATE LIMITED

Report of the Directors

Particulars of employees

There are no employees drawing remuneration as prescribed under the Section 197(12) of the Companies Act, 2013 requiring disclosure in the Board's Report.

General Disclosure

Your Directors state that no disclosure or reporting is required in respect of the following items as they were not applicable to your Company during the year:

- there was no issue of equity shares with differential rights as to dividend, voting or otherwise.
- There was no issue of shares (including sweat equity shares) to employees of the Company under any scheme.
- The Company neither has a Managing Director nor Whole Time Director.
- There were no shares having voting rights not exercised directly by the employees and for the purchase of which or subscription to which loan was given by the Company (as there is no scheme pursuant to which such persons can beneficially own shares as envisaged under section 67(3)(c) of the Companies Act, 2013).
- The Company is not required to maintain cost accounts and records.

Extract of Annual Return

Since the Company does not have its website the extract pursuant to Section 92(3) of the Act, is not provided.

Compliance of Maternity benefit act, 1961

The Company confirms that it has complied with the provisions of the Maternity Benefit

Act, 1961 India and the rules made thereunder.

Compliance with Secretarial Standard 1 and Secretarial Standard 2

The applicable Secretarial Standards, i.e. SS-1 and SS-2 relating to "Meeting of the Board of Directors" and General Meetings" respectively have been duly complied with by the Company.

Acknowledgement

Directors express their gratitude to all the stakeholders including various Government Departments for their continued cooperation extended to the Company.

**for and on behalf of the Board of Directors
ROBERT BOSCH INDIA MANUFACTURING
AND TECHNOLOGY PRIVATE LIMITED**



Karin Gilges
Director
DIN No: 09615158

Hueseyin Oezmeral
Director
DIN No: 10496294

**Bengaluru
May 8, 2026**

ROBERT BOSCH INDIA MANUFACTURING AND TECHNOLOGY PRIVATE LIMITED

AUDITED ACCOUNTS
FOR THE YEAR ENDED MARCH 31, 2026

AUDITORS:

M/s AMARNATH KAMATH & ASSOCIATES

Chartered Accountants

Bengaluru

INDEPENDENT AUDITORS' REPORT

To the Members
Robert Bosch India Manufacturing and Technology Private Limited
Bengaluru

Report on the audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Robert Bosch India Manufacturing and Technology Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Act and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its loss for the year, its cash flow and the changes in equity for the ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are Independent of the Company in accordance with the Code of ethics issued by The Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.



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Other Information

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the financial statements, and our auditor's report thereon.
- Our opinion on the financial statements does not cover the information and we do not express any form of assurance conclusion thereon.
- In connection with our audit of the financial statements, our responsibility is to read the other informatics and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.
- If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and those charged with governance for the financial statements.

The Company/s Board of Directors is responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including Ind AS specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management & Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management either Intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Company's Board of Directors is also responsible for overseeing the Company/s financial reporting process.

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Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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We communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, and based on such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the Annexure A - a statement on the matters Specified in paragraphs 3 and 4 of the Order, to the extent applicable.

- As required by Section 143(3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss, the Cash Flows Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.



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- (d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.
- (e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in Annexure B. Our report expresses an unmodified opinion on the adequacy and operating effectiveness the Company/s internal financial controls with reference to financial statements.
- (g) The provisions of Section 197 read with Schedule V to the Act are applicable only to the public companies. Accordingly, reporting under Section 197(16) of the Act is not applicable to the Company
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would Impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2026.
 - iv. a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.



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b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

Based on such audit procedures that we considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. The Company has not declared or paid any dividend during the year
- vi. Based on our examination, which included test checks, the Company has used accounting softwares for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Amarnath Kamath & Associates
Chartered Accountants | FRN 000099S



Sudhakar S. Prabhu
Partner {Mem. No: 024015}

Bengaluru

May 08, 2026

ICAI-UDIN: 26024015WWHFH1390



ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT

(Referred to under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

- (i) The Company does not hold any property, plant and equipment intangible assets and hence reporting under clauses of the Order is not applicable.
- (ii) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.
- (iii) The Company does not have any inventory and hence reporting under clauses of the Order is not applicable.
- (iv) According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility from banks or financial institutions and hence reporting under clause 3(ii)(b) of the Order is not applicable.
- (v) (According to the information and explanation given to us and on the basis of our examination of the records of the Company, the Company has not provided any security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnership or any other parties during the year and hence reporting under clause 3(iii)(a) of the Order. The Company has not made any investments in, given guarantees or granted any loans, secured or unsecured, to firms, limited liability partnership or any other parties. Further, there are no loans given, or guarantees provided or securities in respect of which provisions of Section 185 of the Act are applicable.
- (vi) According to the information and explanations given to us, the Company has not accepted any deposit during the year and there were no unclaimed deposits and hence reporting under clause (v) of the Order is not applicable.
- (vii) The maintenance of cost records has not been specified for the activities of the Company by the Central Government under section 148(1) of the Companies Act, 2013.



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ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT (Contd.)

(viii) In respect of statutory dues:

- a The Company has been regularly depositing undisputed statutory dues, including Income-tax, and other material statutory dues applicable to it to the appropriate authorities. Provident Fund, Employees' State Insurance, Customs Duty, etc are not applicable to the Company during the year. There were no undisputed amounts payable in respect of Income-tax, Goods and Service Tax, cess & other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.
- b. There are no statutory dues referred in sub-clause (a) above which have not been deposited on account of disputes as on March 31, 2026.
- (ix) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.
- (x) The Company has not defaulted in any loans or other borrowings from any lender. Hence reporting under clause (ix)(a) of the Order is not applicable to the Company.
- (xi) The Company has not been declared as a willful defaulter by any bank or financial institution or government or any government authority.
- (xii) The Company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year and hence, reporting under clause (ix)(c) of the Order is not applicable.
- (xiii) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
- (xiv) The Company did not have any subsidiary or associate or joint venture during the year and hence, reporting under clause (ix)(e) of the Order is not applicable.
- (xv) Other than loans from its holding Company in the normal course of business, the Company has not raised any loans during the year and hence reporting on clause (ix)(f) of the Order is not applicable.



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ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT (Contd.)

- (xvi) The Company has not issued any of its securities (including debt instruments) during the year and hence reporting under clause (x)(a) of the Order is not applicable.
- (xvii) During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.
- (xviii) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (xix) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.
- (xx) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and upto the date of this report.
- (xxi) The Company is not a Nidhi Company and hence reporting under the Order is not applicable.
- (xxii) In our opinion and according to the information and explanations given to us, the Company is in compliance with section 177 and section 188 of the Companies Act, 2013, where applicable, for all the transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xxiii) The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(a) and 3(xiv)(b) of the Order are not applicable.



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ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT (Contd.)

- (xxiv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or persons connected with him and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xxv) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the Order is not applicable.
- (xxvi) As informed to us, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- (xxvii) The Company has incurred cash losses during the financial year covered by our audit and also in the immediately preceding financial year.
- (xxviii) During the year ended March 31, 2026, there has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xxix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fail due.

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ANNEXURE A TO THE INDEPENDENT AUDITORS' REPORT (Contd.)

(xxx) The provisions of Section 135 of the Act relating to Corporate Social Responsibility are not applicable to the Company during the year. Accordingly, reporting under clause 3(xx) of the Order is not applicable for the year.

For Amarnath Kamath & Associates
Chartered Accountants | FRN 000099S



Sudhakar S. Prabhu
Partner {Mem. No: 024015}
Bengaluru



May 08, 2026
ICAI-UDIN: 26024015 NW HFH1390

**ANNEXURE "B" TO THE INDEPENDENT AUDITORS REPORT
(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements'
section of our report of even date)**

**Report on the Internal Financial Controls with reference to the financial statements under Clause
(i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls with reference to the financial statements of Robert Bosch India Manufacturing and Technology Private Limited ("the Company") as at March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's and Board of Directors' Responsibilities for Internal Financial Controls

The Company's management and Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by The Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate Internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by The Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



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ANNEXURE "B" TO THE INDEPENDENT AUDITORS REPORT (Contd.)

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to the financial statements.

Meaning of Internal Financial Controls with reference to the financial statements

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to the financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition use or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



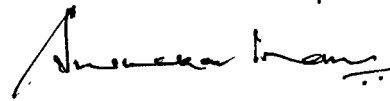
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ANNEXURE "B" TO THE INDEPENDENT AUDITORS REPORT (Contd.)

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system with reference to the financial statements and such internal financial controls with reference to the financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to the financial statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Amarnath Kamath & Associates
Chartered Accountants | FRN 000099S



Sudhakar S. Prabhu
Partner {Mem. No: 024015}
Bengaluru
May 08, 2026
ICAI-UDIN: 26024015WWHFH1390



Robert Bosch India Manufacturing and Technology Private Limited

CIN : U31909KA2020PTC134470

Address: Hosur Road, Adugodi, Bengaluru – 560030.

Balance Sheet as at March 31, 2026

(All amounts in Indian Rupees thousands, unless otherwise stated)

	Note	As at Mar 31, 2026	As at Mar 31, 2025
I ASSETS			
Non-current assets			
(a) Other non-current assets	3	3,372	3,402
Total non-current assets		3,372	3,402
Current assets			
(a) Financial assets			
(i) Cash and cash equivalents	4	962	679
Other current assets		-	-
Total current assets		962	679
Total non-current and current assets		4,334	4,081
II EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	5	100	100
(b) Other equity	6	(30,350)	(27,239)
Total equity		(30,250)	(27,139)
Liabilities			
Current liabilities			
(a) Financial liabilities			
(i) Borrowings	7	34,500	31,000
(ii) Trade payables	8	-	-
(a) Total outstanding dues of micro enterprises and small enterprises		-	-
(b) Total outstanding dues of creditors other than micro enterprises and		25	165
(iii) Other financial liabilities	9	-	-
(b) Other current liabilities	10	59	55
Total Current Liabilities		34,584	31,220
Total Equity and Liabilities		4,334	4,081

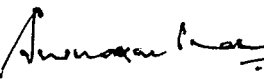
Summary of significant accounting policies

2.2

The accompanying notes form an integral part of the financial statements.

As per our report of even date

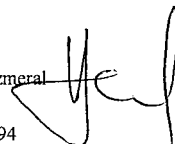
For M/s. Amarnath Kamath & Associates
ICAI firm registration number: 000099S
Chartered Accountants


Sudhakar S Prabhu
Partner
Membership number: 024015
UDIN: 26024015NWHFH1390




For and on behalf of the Board of Directors of
Robert Bosch India Manufacturing and Technology Private Limited

Hueseyin Oezmeral
Director
DIN: 10496294



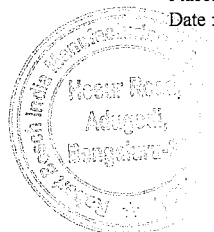
Karin Gilges
Director
DIN: 09615158



Place: Bengaluru
Date : May 08, 2026

Place: Bengaluru
Date : May 08, 2026

Place: Bengaluru
Date : May 08, 2026



Robert Bosch India Manufacturing and Technology Private Limited
CIN : U31909KA2020PTC134470
Address: Hosur Road, Adugodi, Bengaluru – 560030.

Statement of Profit and Loss for the period ended Mar 31, 2026
(All amounts in Indian Rupees thousands, unless otherwise stated)

	Note	For the period ended Mar 31, 2026	For the year ended Mar 31, 2025
I Revenue from operations		-	-
II Other Income	11	134	-
Total income		134	-
II Expenses			
Finance costs	12	3,175	2,849
Other expenses	13	70	215
Total expenses		3,245	3,064
III Loss before tax		(3,111)	(3,064)
IV Tax expense			
(1) Current tax		-	-
(2) Deferred tax		-	-
Total tax expense		-	-
V Loss for the period		(3,111)	(3,064)
VI Other comprehensive income			
VII Total comprehensive loss for the period		(3,111)	(3,064)
VIII Earnings per equity share [nominal value of share Rs. 10 each			
Basic and diluted (Rs. per share)	18	(311)	(306)

Summary of significant accounting policies

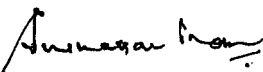
2.2

The accompanying notes form an integral part of the financial statements.

As per our report of even date

For M/s. Amarnath Kamath & Associates
ICAI firm registration number: 000099S
Chartered Accountants

For and on behalf of the Board of Directors of
Robert Bosch India Manufacturing and Technology Private Limited





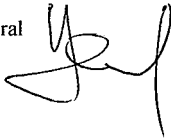
Sudhakar S Prabhu
Partner

Membership number: 024015

UDIN: 26024015WWHFH1390

Huseyin Oezmeral
Director

DIN: 10496294



Karin Gilges
Director

DIN: 09615158



Place: Bengaluru
Date : May 08, 2026

Place: Bengaluru
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Place: Bengaluru
Date : May 08, 2026



Robert Bosch India Manufacturing and Technology Private Limited
CIN : U31909KA2020PTC134470
Address: Hosur Road, Adugodi, Bengaluru – 560030.

Cash flow statement for the year ended March 31, 2026
(All amounts in Indian Rupees thousands, unless otherwise stated)

	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flows from operating activities		
Loss before tax for the year	(3,111)	(3,064)
Adjustments for:		
Finance costs	3,175	2,849
Operating profit before working capital changes	64	(215)
Movements in working capital:		
(Increase) in other non current assets	30	(64)
(Increase) in other current assets	-	-
(Decrease)/Increase in other current liabilities	3	11
(Decrease)/Increase in trade payables	(140)	47
Cash used in operations	(42)	(221)
Income taxes paid	-	-
Net cash used in operating activities	(42)	(221)
B. Cash flows from investing activities	-	-
Net cash from/used in investing activities	-	-
Cash flows from financing activities		
Proceeds from short term borrowing from related parties	3,500	3,000
Repayment of short term borrowings from related parties	-	-
Finance costs paid	(3,175)	(3,426)
Net cash generated from financing activities	325	(426)
Net increase in cash and cash equivalents	283	(647)
Cash and cash equivalents at the beginning of the year/period	679	1,326
Cash and cash equivalents at the end of the year/period (refer note 4)	962	679

Note : Cash flow statement is made using the indirect method.

Summary of significant accounting policies- Refer note 2.2

The accompanying notes form an integral part of the financial statements.

As per our report of even date

For M/s. Amarnath Kamath & Associates
ICAI firm registration number: 000099S
Chartered Accountants

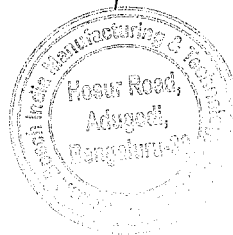
Sudhakar S Prabhu
Partner
Membership number: 024015
UDIN: 26024015W WHFH1390
Place: Bengaluru
Date : May 08, 2026



For and on behalf of the Board of Directors of
Robert Bosch India Manufacturing and Technology Private Limited

Hueseyin Oezmeral
Director
DIN: 10496294

Place: Bengaluru
Date : May 08, 2026



Karin Gilges
Director
DIN: 09615158

Place: Bengaluru
Date : May 08, 2026

Robert Bosch India Manufacturing and Technology Private Limited
CIN : U31909KA2020PTC134470
Address: Hosur Road, Adugodi, Bengaluru – 560030.

Statement of changes in equity for the year ended March 31, 2026
(All amounts in Indian Rupees thousands, unless otherwise stated)

a. Equity share capital

Balance as at April 1, 2024	100
Add: Issued during the year (FY 2024-25)	-
Balance as at March 31, 2025	100
Balance as at April 1, 2025	100
Add: Issued during the year (FY 2025-26)	-
Balance as at March 31, 2026	100

b. Other Equity

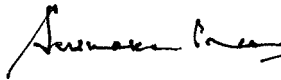
Particulars	Attributable to equity shareholders	Total other equity
	Retained earnings (Note 6.1)	
Balance as at April 01, 2024	(24,175)	(24,175)
Loss for the year	(3,064)	(3,064)
Other comprehensive income/(loss) for the year	-	-
Balance as at March 31, 2025	(27,239)	(27,239)
Balance as at April 01, 2025	(27,239)	(27,239)
Loss for the year	(3,111)	(3,111)
Other comprehensive income/(loss) for the year	-	-
Balance as at March 31, 2026	(30,350)	(30,350)

Summary of significant accounting policies.- Refer Note 2.2

The accompanying notes form an integral part of the financial statements.

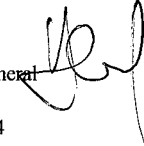
As per our report of even date

For M/s. Amarnath Kamath & Associates
ICAI firm registration number: 000099S
Chartered Accountants


Sudhakar S Prabhu
Partner
Membership number: 024015



For and on behalf of the Board of Directors of
Robert Bosch India Manufacturing and Technology Private Limited


Hueseyin Oezmen
Director
DIN: 10496294


Karin Gilges
Director
DIN: 09615158

Place: Bengaluru
Date : May 08, 2026

Place: Bengaluru
Date : May 08, 2026

Place: Bengaluru
Date : May 08, 2026



Robert Bosch India Manufacturing and Technology Private Limited
CIN : U31909KA2020PTC134470
Address: Hosur Road, Adugodi, Bengaluru – 560030.

Notes to the financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees thousands, unless otherwise stated)

Note - 3: Other non-current assets

	March 31, 2026	March 31, 2025
Balance with government authorities	3,372	3,363
Other advances	-	39
Total of other non-current assets	3,372	3,402

Note - 4: Cash and cash equivalents

	March 31, 2026	March 31, 2025
Balances with banks		
-on current accounts	862	679
DD in hand	100	-
Total of cash and cash equivalents	962	679

Note - 5: Equity share capital

	March 31, 2026		March 31, 2025	
	Number of shares	Rs. in thousand	Number of shares	Rs. in thousand
Authorised share capital:				
Equity shares of Rs. 10/- each with voting rights	10,000	100	10,000	100
	10,000	100	10,000	100
Issued, subscribed and fully paid:				
Equity shares of Rs. 10/- each	10,000	100	10,000	100

i) Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity share capital

Equity shares of Rs.10 each, fully paid-up

Outstanding at the beginning of the year

Add: Issued during the year

Outstanding at the end of the year

	March 31, 2026		March 31, 2025	
	Number of shares	Rs. in thousand	Number of shares	Rs. in thousand
Outstanding at the beginning of the year	10,000	100	10,000	100
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	10,000	100	10,000	100

ii) Details of shareholders holding more than 5% shares held in the Company

Equity shares of Rs.10 each, fully paid-up held by

Bosch Limited, the Holding Company and its nominee

	March 31, 2026		March 31, 2025	
	Number of shares	% of total share in class	Number of shares	% of total share in class
Bosch Limited, the Holding Company and its nominee	10,000	100%	10,000	100%



Robert Bosch India Manufacturing and Technology Private Limited
CIN : U31909KA2020PTC134470
Address: Hosur Road, Adugodi, Bengaluru – 560030.

Notes to the financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees thousands, unless otherwise stated)

Note - 5: Equity share capital (Contd.)

iii) **Terms/ right attached to equity shares**

The Company has equity shares having a par value of Rs.10 per share. Each equity share is entitled to one vote per share. Every member holding equity shares therein shall have voting rights in proportion to the member's shares of the paid up equity share capital. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the Company, the shareholders will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

iv) **Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates:**

	March 31, 2026		March 31, 2025	
	Number of shares	% of total share in class	Number of shares	% of total share in class
Bosch Limited, the Holding Company and its nominee	10,000	100%	10,000	100%

Note - 6: Other equity

	March 31, 2026	March 31, 2025
Retained earnings (note 6.1)		
Balance at the beginning of the year	(27,239)	(24,175)
Loss for the year	(3,111)	(3,064)
Balance as at the end of the year	(30,350)	(27,239)
Other equity	(30,350)	(27,239)

Note 6.1 : Retained earnings: Surplus/(deficit) in the statement of profit and loss represents the profits/(losses) of the Company incurred till date net of appropriations.

Note - 7: Current borrowings

	March 31, 2026	March 31, 2025
Unsecured borrowings		
Loans from related parties*	34,500	31,000
Total unsecured borrowings	34,500	31,000

*During the current year, the Company has availed an extension of the opening loan of Rs. 30,500 (TINR) for a period of one year, at an interest rate of 9.4%-9.55% p.a. The Company has availed a fresh loan amounting Rs.3,500 (TINR) from Holding Company during the current year, carrying interest rate of 9.40-9.55% p.a. with quarterly interest payments.

Note - 8: Trade payables

	March 31, 2026	March 31, 2025
Trade payables		
- Total outstanding dues of micro enterprise and small enterprise (Refer Note 4)	-	-
- Total outstanding dues of creditors other than micro enterprise and small enterprise		
Related parties (Refer Note 14)	-	117
Others	25	48
Total of trade payables	25	165

a) The average credit period is 30 to 90 days. No interest is charged on trade payables.



Robert Bosch India Manufacturing and Technology Private Limited
CIN : U31909KA2020PTC134470
Address: Hosur Road, Adugodi, Bengaluru – 560030.

Notes to the financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees thousands, unless otherwise stated)

Note - 8: Trade payables (Contd.)

(a) Disclosure under Micro, Small and Medium Enterprises Development Act, 2006.

	March 31, 2026	March 31, 2025
- Principal amount remaining unpaid to MSME(Micro, small and medium enterprise) supplier as at the end of the accounting year	-	-
- Interest due thereon remaining unpaid to MSME supplier as at the end of the accounting year	-	-
- The amount of interest paid by the buyer in terms of Section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
- The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified under the MSMED Act 2006	-	-
- The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
- The amount of further interest remaining due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act 2006	-	-

Trade payables ageing schedule

As at March 31, 2026

a) Trade payables where due date of payment is available

	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-

b) Trade payables other than (a) above*

	Outstanding for following periods from date of transaction				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	25	-	-	-	25
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-

As at March 31, 2025

a) Trade payables where due date of payment is available

	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-

b) Trade payables other than (a) above*

	Outstanding for following periods from date of transaction				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	77	25	63.04	-	165
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-

*Represents mainly accrued expenses as at respective balance sheet date.

Note - 9: Other current financial liabilities

	March 31, 2026	March 31, 2025
Other financial liabilities measured at amortised cost		
Interest accrued on MSME payables	-	-
Interest on loan from related parties	-	-
Total other current financial liabilities	-	-

Note - 10: Other current liabilities

	March 31, 2026	March 31, 2025
Statutory dues	59	55
Total other current liabilities	59	55



Robert Bosch India Manufacturing and Technology Private Limited
 CIN : U31909KA2020PTC134470
 Address: Hosur Road, Adugodi, Bengaluru – 560030.

Notes to the financial statements for the year ended March 31, 2026
 (All amounts in Indian Rupees thousands, unless otherwise stated)

Note -11: Other Income

Other Income :
 Reversal of provisions for expenses
Total Other Income

For the year ended March 31, 2026	For the year ended March 31, 2025
134	-
134	-

Note -12: Finance cost

Interest expense :
 Interest on loans from related parties
 Interest on tax deducted at source
 Interest on dues to MSMED vendors
Total finance cost

For the year ended March 31, 2026	For the year ended March 31, 2025
3,175	2,849
-	-
-	-
3,175	2,849

Note -13: Other expenses

Rent
 Legal and professional fees (Refer Note below)
 Write off of provision for expenses
Total other expenses

For the year ended March 31, 2026	For the year ended March 31, 2025
-	158
50	25
20	32
70	215

Note: Legal and professional fees includes payment to auditors (excluding applicable taxes):

Audit Fee
 Other Services

50	25
-	-
50	25



Robert Bosch India Manufacturing and Technology Private Limited

CIN : U31909KA2020PTC134470

Address: Hosur Road, Adugodi, Bengaluru – 560030.

Notes to the financial statements for the year ended March 31, 2026

(All amounts in Indian Rupees thousands, unless otherwise stated)

Note -14 : Income Tax and Deferred Tax

The Company has no taxable income for the financial period ended March 31, 2026 and accordingly, no current tax expense has been recorded. Further, considering that the Company has no taxable income, the Company has not disclosed the reconciliation of effective tax rate.

The Company has not yet commenced operations and accordingly has not recognised any deferred tax asset on deductible temporary differences.

Note - 15: Related Party Disclosure**Names of Related parties:**

Ultimate Holding Company :

Robert Bosch GmbH

Holding Company :

Bosch Limited

Key Management Personnel :

Mr. Hueseyin Oezmeral, Director

Mr Anjan Kumar

Ms.Karin Gilges, Director

Note -15.1: Transactions during the period

Particulars	Holding Company	
	For the year ended March 31, 2026	For the year ended March 31, 2025
1 Interest paid/payable	3,175	2,849
2 Loans taken during the period	3,500	3,000
3 Rent paid/payable	-	158
4 Reimbursement paid/payable	-	33

Note -15.2: Balance Outstanding as at year end

Particulars	Holding Company	
	As at March 31, 2026 Rs.	As at March 31, 2025 Rs.
1 Loan Balance Payable	34,500	31,000
2 Interest Payable	-	-
3 Trade Payable	-	117

Note -16: Capital management

The capital structure of the Company consists of equity (comprising issued capital and retained earnings, as detailed in Note 5 to 6) and debt (short term borrowings as detailed in Note 7 offset by unutilised portion of such borrowing maintained in bank balances). The Company is not subject to any externally imposed capital requirements. The Company's Board reviews the capital structure, and in discussion with the Holding Company evaluates the necessary proportion of debt and equity.



Robert Bosch India Manufacturing and Technology Private Limited
CIN : U31909KA2020PTC134470
Address: Hosur Road, Adugodi, Bengaluru – 560030.

Notes to the financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees thousands, unless otherwise stated)

Note - 17: Financial Instruments

(i) Categories of financial instruments

The Directors consider that the carrying amounts of financial assets and financial liabilities, that are not measured at fair value, recognised in the financial statements at their amortised costs.

Particulars	Carrying Value	Carrying Value
	As at March 31, 2026 Rs.	As at March 31, 2025 Rs.
Financial Assets		
Amortised Cost		
Cash and cash equivalents	962	679
Total assets	962	679
Financial Liabilities		
Amortised Cost		
Borrowings (excluding interest)	34,500	31,000
Trade Payables	25	165
Other financial liabilities	-	-
Total liabilities	34,525	31,165

(ii) Market Risk

As the Company is yet to commence operations, the Management is in the process of formalising its risk management and related policies.

(iii) Interest rate risk management

The Company is not subject to interest rate exposures related to its debt obligations as its debt obligations are short term in nature and are at fixed interest rates.

The Company's exposure to interest rates on financial liabilities are detailed in the liquidity risk management.

(iv) Interest rate sensitivity analysis

The Company does not have any derivative instruments as at the end of the reporting period. The Company is not exposed to an interest rate risk mainly on account of funds borrowed at fixed interest rates. These borrowings are short term in nature and are for periods ranging upto 90 days.

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Company. Currently, the Company has not commenced commercial operations and does not have significant credit risk.

(v) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the board of directors, which has established an appropriate liquidity risk. As the Company has not commenced operations, the Company has not formulated a liquidity risk policy.

The table below provides details regarding the contractual maturities of financial assets and its realisability as at March 31, 2026:

Particulars	Carrying amount	Due in 1st year	Total contracted cash flows
Financial Assets			
Cash and cash equivalents	962	962	962

The table below provides details regarding the contractual maturities of financial liabilities including estimated interest payments as at March 31, 2026:

Particulars	Carrying amount	Due in 1st year	Total contracted cash flows
Financial Liabilities			
Trade payables	25	25	25
Borrowings	34,500	34,500	34,500
Other financial liabilities	-	-	-



Robert Bosch India Manufacturing and Technology Private Limited
CIN : U31909KA2020PTC134470
Address: Hosur Road, Adugodi, Bengaluru – 560030.

Notes to the financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees thousands, unless otherwise stated)

Note -18: Earnings Per Share

	For the year ended March 31, 2026	For the year ended March 31, 2025
Basic earnings per share (in Rs.)	(311)	(306)
Diluted earnings per share (in Rs.)	(311)	(306)

Note -18.1: Basic & Diluted Earnings Per Share

The Earnings and weighted average number of equity shares used in the calculation of basic earnings per share are as follows:

	For the year ended March 31, 2026	For the year ended March 31, 2025
(Loss) / profit for the period attributable to Shareholders of the Company	(3,111)	(3,064)
Earnings used in the calculation of basic earnings per share	(3,111)	(3,064)
Weighted average number of equity shares for the purposes of basic earnings per share	10,000	10,000

The Company does not have any outstanding equity instruments which are dilutive.

Note - 19: Segment information

The Company is yet to commence operations and hence no segment has been identified.

Note - 20: Going Concern

As at March 31 2026, the Company has not yet commenced commercial operations and construction of manufacturing facility. The Company is in active discussion with external stakeholders to evaluate various business opportunities related to manufacture/sale of automotive products/components. During the year ended March 31, 2026 the company has incurred a loss of Rs.3,111 thousands, which has resulted in erosion of the Company's net worth and its current liabilities exceeds its current assets by Rs.33,622 thousands as at March 31, 2026. The management based on its ongoing discussion with all stakeholders continues to believe that the company will set up a manufacturing facility in the near future and commence operations. Pending conclusion of the finalization of the business plan, the holding company has committed to provide unconditional financial support to the company for its continuance in the foreseeable future. Accordingly, the financial statements of the company have been prepared on a going concern basis.

Note - 21: Capital Commitments and contingent liabilities

The Company has no capital commitments as at year end. Further, the value of contingent liabilities stood at 'Nil' as on March 31, 2026 (March 31, 2025: 'Nil').



Robert Bosch India Manufacturing and Technology Private Limited
 CIN : U31909KA2020PTC134470
 Address: Hosur Road, Adugodi, Bengaluru – 560030.

Notes to the financial statements for the year ended March 31, 2026
 (All amounts in Indian Rupees thousands, unless otherwise stated)

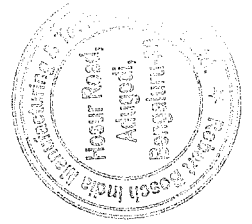
Note 22: Ratio Analysis and its elements

Ratio	Numerator	Denominator	As at March 31, 2026	As at March 31, 2025	% change
Current ratio	Current Assets	Current Liabilities	0.03	0.02	28%
Debt- Equity Ratio	Total Debt	Shareholder's Equity	**	**	**

**Considering that the Shareholder's Equity is eroded, debt-equity ratio is not being computed for the year ended March 31, 2026 and year ended March 31, 2025.

Ratio	Numerator	Denominator	For the year ended March 31, 2026	For the year ended March 31, 2025	% change
Debt Service Coverage ratio	Earnings for debt service = Net profit/(loss) after taxes - Finance cost	Debt service = Finance cost + Repayment of Short Term Borrowings	0.02	-0.08	-127%
Return on Equity ratio	Net Profits/(loss) after taxes	Average Shareholder's Equity	-0.07	-0.08	-6%
Inventory Turnover ratio	Cost of goods sold	Average Inventory	***	***	***
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	***	***	***
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return + Other expenses	Average Trade Payables	0.65	0.96	-32%
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	***	***	***
Net Profit ratio	Net Profit	Net sales = Total sales - sales return	***	***	***
Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Total Debt+Equity	-0.02	-0.06	-71%
Return on Investment	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable

*** The Company has not yet commenced commercial operations and construction of manufacturing facility. Hence, the ratios cannot be computed.



Robert Bosch India Manufacturing and Technology Private Limited
CIN : U31909KA2020PTC134470
Address: Hosur Road, Adugodi, Bengaluru – 560030.

Notes to the financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees thousands, unless otherwise stated)

Note 23: Other Statutory Information

- (i) The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- (ii) The Company do not have any transactions with companies struck off.
- (iii) The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- (iv) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (v) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- (vi) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Group shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,
- (vii) The Company has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961

Note 24: Round off

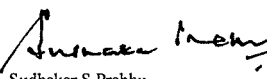
Certain amounts (currency value or percentages) shown in the various tables and paragraphs included in the financial statements have been rounded off or truncated as deemed appropriate by the management of the Company.

Note 25: Previous year figures

Previous year's figures have been regrouped/ reclassified, wherever necessary, to conform to current year classification.

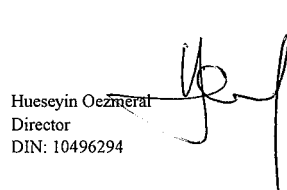
As per our report of even date


For M/s. Amarnath Kamath & Associates
ICAI firm registration number: 000099S
Chartered Accountants


Sudhakar S Prabhu
Partner
Membership number: 024015
UDIN: 260240ISHWHFH1390

Place: Bengaluru
Date : May 08, 2026

For and on behalf of the Board of Directors of
Robert Bosch India Manufacturing and Technology Private Limited


Hueseyin Oezmeral
Director
DIN: 10496294


Karin Gilges
Director
DIN: 09615158

Place: Bengaluru
Date : May 08, 2026

Place: Bengaluru
Date : May 08, 2026

