



**BOSCH**

Bosch Limited  
Post Box No:3000  
Hosur Road, Adugodi  
Bangalore-560030  
Karnataka, India  
Tel +91 80 67523878  
www.bosch.in  
L85110KA1951PLC000761  
[Secretarial.corp@in.bosch.com](mailto:Secretarial.corp@in.bosch.com)

Corporate Relationship Department  
BSE Limited  
1<sup>st</sup> Floor, New Trading Ring  
Rotunda Building  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort  
Mumbai – 400 001  
Scrip code:500530

The Manager  
Listing Department  
National Stock Exchange of India Ltd.  
Exchange Plaza, C-1, Block G  
Bandra-Kurla Complex  
Bandra (E)  
Mumbai – 400 051  
Scrip code: BOSCHLTD

January 28, 2025

Dear Sir/Madam,

**Sub: Integrated Filing (Financials) for the quarter and nine-months ended December 31, 2024.**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular no. NSE/CML/2025/02 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine-months ended December 31, 2024.

This is for your information and records.

Thanking you,

**Yours Sincerely,  
for Bosch Limited,**

**V Srinivasan  
Company Secretary & Compliance Officer**

# A. FINANCIAL RESULTS:

## S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

12th Floor  
"UB City" Canberra Block  
No. 24, Vittal Mallya Road  
Bengaluru - 560 001, India  
Tel : +91 80 6648 9000

### Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

#### Review Report to The Board of Directors Bosch Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Bosch Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

  
Anurag Adarsh Ranka

Partner

Membership No.: 209567

UDIN: 25209567BMOLVB9614

Place: Bengaluru

Date: January 28, 2025



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CIN: L85110KA1951PLC000761

**Statement of Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2024**

[Rs. in Millions (Mio INR)]

Particulars	Current three months ended	Preceding three months ended	Corresponding three months ended	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year ended
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Income</b>						
(a) Revenue from operations	44,657	43,943	42,052	131,768	124,937	167,271
(b) Other Income	1,891	2,089	1,548	5,773	4,965	7,227
<b>Total Income (a+b)</b>	<b>46,548</b>	<b>46,032</b>	<b>43,600</b>	<b>137,541</b>	<b>129,902</b>	<b>174,498</b>
<b>2 Expenses</b>						
(a) Cost of raw material and components consumed	10,180	10,320	9,134	30,065	27,459	37,087
(b) Purchase of traded goods	17,808	17,710	17,104	54,641	53,049	71,333
(c) (Increase) / decrease in inventories of finished goods, work-in-progress and traded goods	(481)	586	(26)	(716)	122	(80)
(d) Employee benefits expense	3,948	3,437	3,343	10,733	9,792	13,407
(e) Finance costs	62	22	39	110	469	508
(f) Depreciation and amortisation expense	1,008	900	1,173	2,764	3,107	4,295
(g) Other expenses	7,376	6,285	6,713	20,417	19,139	24,576
<b>Total expenses</b>	<b>39,901</b>	<b>39,260</b>	<b>37,480</b>	<b>118,014</b>	<b>113,137</b>	<b>151,126</b>
<b>3 Profit before exceptional items and tax (1 - 2)</b>	<b>6,647</b>	<b>6,772</b>	<b>6,120</b>	<b>19,527</b>	<b>16,765</b>	<b>23,372</b>
<b>4 Exceptional items (before tax) (refer note 3.a., 3.b., 3.c., and 3.d.)</b>	<b>(471)</b>	<b>485</b>	<b>588</b>	<b>14</b>	<b>8,438</b>	<b>8,438</b>
<b>5 Profit before tax (3 + 4)</b>	<b>6,176</b>	<b>7,257</b>	<b>6,708</b>	<b>19,541</b>	<b>25,203</b>	<b>31,810</b>
<b>6 Current tax expense/ (credit)</b>						
(i) for the period/ year	1,403	1,649	1,442	4,488	5,598	6,462
(ii) relating to earlier years	-	-	(198)	-	(86)	(484)
Deferred tax charge/ (credit)	191	249	283	457	431	927
<b>Total tax expense/ (credit)</b>	<b>1,594</b>	<b>1,898</b>	<b>1,527</b>	<b>4,945</b>	<b>5,943</b>	<b>6,905</b>
<b>7 Net Profit for the period/ year (5 - 6)</b>	<b>4,582</b>	<b>5,359</b>	<b>5,181</b>	<b>14,596</b>	<b>19,260</b>	<b>24,905</b>
<b>8 Other comprehensive income Items that will not be reclassified to Statement of Profit and Loss</b>						
Changes in fair value of equity instruments	270	463	1,223	2,426	1,158	(197)
Income tax effect	(39)	(216)	(140)	(449)	(133)	23
Remeasurement gains/ (losses) on defined benefit plans	85	-	381	85	381	111
Income tax effect	(21)	-	(96)	(21)	(96)	(28)
<b>Other comprehensive income/ (loss) (Net of tax)</b>	<b>295</b>	<b>247</b>	<b>1,368</b>	<b>2,041</b>	<b>1,310</b>	<b>(91)</b>
<b>9 Total comprehensive income for the period/ year (net of tax) (7 + 8)</b>	<b>4,877</b>	<b>5,606</b>	<b>6,549</b>	<b>16,637</b>	<b>20,570</b>	<b>24,814</b>
<b>10 Paid-up equity share capital (Face value of Rs 10/- each)</b>	<b>295</b>	<b>295</b>	<b>295</b>	<b>295</b>	<b>295</b>	<b>295</b>
<b>11 Other equity as per balance sheet</b>						<b>120,337</b>
<b>12 Earnings per share (of Rs 10/- each) (weighted average) (not annualised)</b>						
(a) Basic	155.37	181.70	175.69	494.90	653.09	844.40
(b) Diluted	155.37	181.70	175.69	494.90	653.09	844.40



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**Notes to Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2024**

**Note 1 - Standalone Segment wise Revenue, Results, Assets and Liabilities**

[Rs. in Millions (Mio INR)]

Particulars	Current three months ended	Preceding three months ended	Corresponding three months ended	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year ended
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment revenue</b>						
- Automotive products	38,929	37,594	36,522	113,941	108,462	143,576
- Consumer goods	3,617	4,290	3,336	11,846	10,987	16,224
- Others	2,320	2,130	2,428	6,325	5,835	7,854
<b>Total segment revenue</b>	<b>44,866</b>	<b>44,014</b>	<b>42,286</b>	<b>132,112</b>	<b>125,284</b>	<b>167,654</b>
Less: Inter segment revenue	209	71	234	344	347	383
<b>Net income from operations</b>	<b>44,657</b>	<b>43,943</b>	<b>42,052</b>	<b>131,768</b>	<b>124,937</b>	<b>167,271</b>
<b>Segment results</b>						
- Automotive products	5,701	5,220	5,179	16,100	13,604	18,492
- Consumer goods	169	401	389	694	1,252	1,853
- Others	367	313	390	1,018	940	1,166
<b>Total segment results</b>	<b>6,237</b>	<b>5,934</b>	<b>5,958</b>	<b>17,812</b>	<b>15,796</b>	<b>21,511</b>
Less: Finance costs	62	22	39	110	469	508
Less: Unallocable corporate expenditure	1,386	1,275	1,346	3,915	3,446	4,777
Add: Exceptional items (refer note 3.a., 3.b., 3.c., and 3.d.)	(471)	485	588	14	8,438	8,438
Add: Unallocable income	1,858	2,135	1,547	5,740	4,884	7,146
<b>Total Profit before tax</b>	<b>6,176</b>	<b>7,257</b>	<b>6,708</b>	<b>19,541</b>	<b>25,203</b>	<b>31,810</b>
<b>Segment assets</b>						
- Automotive products	52,596	52,021	51,443	52,596	51,443	51,683
- Consumer goods	5,065	5,406	4,392	5,065	4,392	4,465
- Others	8,497	8,307	8,722	8,497	8,722	8,419
	<b>66,158</b>	<b>65,734</b>	<b>64,557</b>	<b>66,158</b>	<b>64,557</b>	<b>64,567</b>
- Unallocable assets	126,217	119,480	110,708	126,217	110,708	108,981
<b>Total assets</b>	<b>192,375</b>	<b>185,214</b>	<b>175,265</b>	<b>192,375</b>	<b>175,265</b>	<b>173,548</b>
<b>Segment Liabilities</b>						
- Automotive products	50,310	49,744	43,980	50,310	43,980	44,943
- Consumer goods	3,626	3,655	3,566	3,626	3,566	3,340
- Others	1,656	1,323	1,262	1,656	1,262	1,252
	<b>55,592</b>	<b>54,722</b>	<b>48,808</b>	<b>55,592</b>	<b>48,808</b>	<b>49,535</b>
- Unallocable liabilities	4,526	3,114	4,054	4,526	4,054	3,381
<b>Total liabilities</b>	<b>60,118</b>	<b>57,836</b>	<b>52,862</b>	<b>60,118</b>	<b>52,862</b>	<b>52,916</b>



M

## Bosch Limited

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CIN: L85110KA1951PLC000761

### Notes to Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2024

**Note 2** The above unaudited standalone financial results were reviewed by the Audit Committee. The above unaudited standalone financial results were approved by the Board of Directors at their meeting held on January 28, 2025. The limited review, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors for the quarter and nine months ended December 31, 2024 and they have issued an unqualified conclusion on the aforesaid results.

**Note 3.a.** Pursuant to the approval of the Board of Directors of the Company on May 26, 2023, the Company entered in to a Business Transfer Agreement dated June 09, 2023 with Bosch Mobility Platform and Solutions India Private Limited (formerly known as 'Automobility Services and Solutions Private Limited') ("the Purchaser") for transfer of its "Project House Mobility Solutions" Business (Specified Business) for a consideration of Rs. 7,809 Million. The transfer of business was completed on July 01, 2023 and accordingly the Company recognized a total gain on sale of the said Specified Business in the financial results amounting to Rs. 7,850 Million and the same has been disclosed as "exceptional item" in the respective period.

The Company believes that the Specified Business did not qualify as a separate major line of Business under "IND AS 105 - Non Current Assets held for Sale and Discontinued Operations" and accordingly did not consider the same as a "discontinued operation" for the purpose of these unaudited standalone financial results.

**Note 3.b.** The Company had created a provision as 'exceptional item' in FY 2019-20 and FY 2020-21 towards various restructuring and transformational costs on account of major transformation with regard to structural and cyclical changes in automotive market and emerging opportunities in the electro mobility and mobility segment. Such costs included costs on termination of employees arising out of such restructuring and transformations.

During the year ended March 31, 2024, pursuant to its reassessment of electro mobility and mobility segment in India and regulatory changes applicable for certain emission norms in India, the Company reversed the provision in the respective financial results amounting to Rs. 588 Million and the same has been disclosed as "exceptional item" in the respective period.


**Note 3.c.** Pursuant to the approval of the Board of Directors of the Company on May 24, 2024, the Company entered into a Business Transfer Agreement dated June 05, 2024 with ETAS Automotive India Private Limited ("the Purchaser") for transfer of its "OE/OES Diagnosis" Business (Specified Business) for a consideration of Rs. 456 Million. The transfer of business was completed on July 01, 2024 and accordingly, the Company has recognized a total gain on sale of the said Specified Business in the financial results amounting to Rs. 485 Million and the same has been disclosed as "exceptional item" in these unaudited standalone financial results for the quarter ended September 30, 2024 and nine months ended December 31, 2024.

The Company believes that the Specified Business does not get qualified as a separate major line of Business under "IND AS 105 - Non Current Assets held for Sale and Discontinued Operations" and accordingly has not considered the same as a "discontinued operation" for the purpose of these unaudited standalone financial results.

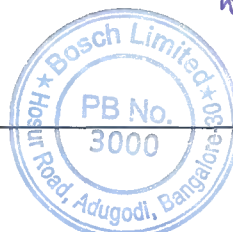
**Note 3.d.** The Company is in the process of restructuring its operations in order to be competitive in the mobility business. Towards this, an amount of Rs. 471 Million for the quarter and nine months ended December 31, 2024 has been provided in these unaudited standalone financial results and disclosed as an "exceptional item".

**Note 4** On January 28, 2025, the Board of Directors of the Company approved to execute the Business Transfer Agreement with Keenfinity India Private Limited ("the Purchaser") for transfer of its "Video solutions, Access and Intrusions and Communication systems" Business (Specified Business) with carrying value of net assets of Rs.461 million as at September 30, 2024, by way of slump sale for the agreed purchase consideration of Rs. 5,950 million (along with a purchase price adjustment). The specified business is classified under "others" segment in these unaudited standalone financial results. The Company believes the specified business does not get qualified as a separate major line of business under IND AS 105 : Non current Assets held for sale and discontinued operations.

For and on behalf of the Board of  
Directors of Bosch Limited

  
(Guruprasad Mudlapur)  
Managing Director

Place : Bengaluru  
Date : January 28, 2025



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended****Review Report to  
The Board of Directors  
Bosch Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Bosch Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entity for the quarter ended December 31, 2024 and year to date April 01, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
  - a) Bosch Limited (Holding Company or Parent)
  - b) MICO Trading Private Limited (Subsidiary)
  - c) Robert Bosch India Manufacturing and Technology Private Limited (Subsidiary)
  - d) Autozilla Solutions Private Limited (Associate)
  - e) Newtech Filter India Private Limited (Associate)
  - f) Prebo Automotive Private Limited (Jointly Controlled Entity)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



# **S.R. BATLIBOI & ASSOCIATES LLP**

Chartered Accountants

6. The accompanying Statement includes the unaudited interim financial results and other unaudited financial information, in respect of:
- two subsidiaries, whose unaudited interim financial results include total income of Rs. 0 million and Rs. 0 million, total net profit/(loss) after tax of Rs. (1) million and Rs. (2) million and total comprehensive income/(loss) of Rs. (1) and Rs. (2) million, for the quarter ended December 31, 2024 and the period ended on that date respectively.
  - two associates and one jointly controlled entity, whose unaudited interim financial results include Group's share of net profit of Rs. 6 million and Rs. 23 million and Group's share of total comprehensive income of Rs. 6 million and Rs. 23 million for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024 respectively.

The unaudited interim financial results and other unaudited financial information of these subsidiaries, associates and jointly controlled entity have not been audited/reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, associates and jointly controlled entity, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results and other unaudited financial information are not material to the Group.

Our conclusion on the Statement in respect of matters stated in paragraph 6 above is not modified with respect to our reliance on the unaudited interim financial results and other unaudited financial information certified by the Management.

**For S.R. BATLIBOI & ASSOCIATES LLP**

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

  
per Adarsh Ranka

Partner

Membership No.: 209567



UDIN: 25209567BMOLVC9248

Place: Bengaluru

Date: January 28, 2025

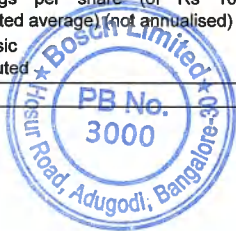
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**Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2024**

[Rs. in Millions (Mio INR)]

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	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Income</b>						
(a) Revenue from operations	44,657	43,943	42,052	131,768	124,937	167,271
(b) Other Income	1,890	2,089	1,547	5,771	4,963	7,224
<b>Total Income (a+b)</b>	<b>46,547</b>	<b>46,032</b>	<b>43,599</b>	<b>137,539</b>	<b>129,900</b>	<b>174,495</b>
<b>2 Expenses</b>						
(a) Cost of raw material and components consumed	10,180	10,320	9,134	30,065	27,459	37,087
(b) Purchase of traded goods	17,808	17,710	17,104	54,641	53,049	71,333
(c) (Increase) / decrease in inventories of finished goods, work-in-progress and traded goods	(481)	586	(26)	(716)	122	(80)
(d) Employee benefits expense	3,948	3,437	3,343	10,733	9,792	13,407
(e) Finance costs	62	22	39	110	469	508
(f) Depreciation and amortisation expense	1,008	900	1,173	2,764	3,107	4,295
(g) Other expenses	7,376	6,285	6,713	20,417	19,139	24,576
<b>Total expenses</b>	<b>39,901</b>	<b>39,260</b>	<b>37,480</b>	<b>118,014</b>	<b>113,137</b>	<b>151,126</b>
<b>3 Profit before exceptional items and tax (1 - 2)</b>	<b>6,646</b>	<b>6,772</b>	<b>6,119</b>	<b>19,525</b>	<b>16,763</b>	<b>23,369</b>
<b>4 Exceptional items (before tax)</b> (refer note 3.a., 3.b., 3.c., and 3.d.)	(471)	485	588	14	8,438	8,438
<b>5 Profit before tax (3 + 4)</b>	<b>6,175</b>	<b>7,257</b>	<b>6,707</b>	<b>19,539</b>	<b>25,201</b>	<b>31,807</b>
<b>6 Current tax expense/ (credit)</b>						
(i) for the period/ year	1,403	1,649	1,442	4,488	5,598	6,462
(ii) relating to earlier years	-	-	(198)	-	(86)	(484)
Deferred tax charge/ (credit)	191	249	283	457	431	927
<b>Total tax expense/ (credit)</b>	<b>1,594</b>	<b>1,898</b>	<b>1,527</b>	<b>4,945</b>	<b>5,943</b>	<b>6,905</b>
<b>7 Net Profit for the period/ year (5 - 6)</b>	<b>4,581</b>	<b>5,359</b>	<b>5,180</b>	<b>14,594</b>	<b>19,258</b>	<b>24,902</b>
<b>8 Share of net profit/(loss) of associates and Jointly controlled entity accounted for using equity method (net of tax)</b>	6	8	2	23	15	11
<b>9 Net profit after taxes and share of profit/ (loss) of Associates and Jointly controlled entity (7 + 8)</b>	<b>4,587</b>	<b>5,367</b>	<b>5,182</b>	<b>14,617</b>	<b>19,273</b>	<b>24,913</b>
<b>10 Other comprehensive income</b>						
<b>Items that will not be reclassified to Statement of Profit and Loss</b>						
Changes in fair value of equity instruments	270	463	1,223	2,426	1,158	(197)
Income tax effect	(39)	(216)	(140)	(449)	(133)	23
Remeasurement gains/ (losses) on defined benefit plans	85	-	381	85	381	111
Income tax effect	(21)	-	(96)	(21)	(96)	(28)
<b>Other comprehensive income/ (loss) (Net of tax)</b>	<b>295</b>	<b>247</b>	<b>1,368</b>	<b>2,041</b>	<b>1,310</b>	<b>(91)</b>
<b>11 Total comprehensive income for the period/ year (net of tax) (9 + 10)</b>	<b>4,882</b>	<b>5,614</b>	<b>6,550</b>	<b>16,658</b>	<b>20,583</b>	<b>24,822</b>
<b>12 Paid-up equity share capital (Face value of Rs 10/- each)</b>	295	295	295	295	295	295
<b>13 Other equity as per balance sheet</b>						120,274
<b>14 Earnings per share (of Rs 10/- each) (weighted average) (not annualised)</b>						
(a) Basic	155.53	181.99	175.71	495.60	653.53	844.68
(b) Diluted	155.53	181.99	175.71	495.60	653.53	844.68



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**Bosch Limited**

Registered office : Hosur Road, Adugodi, Bengaluru- 560 030  
 Website: www.bosch.in, e-mail ID: secretarial.corp@in.bosch.com, Tel: +91 80 67523878  
 CIN: L85110KA1951PLC000761

**Notes to Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2024**

**Note 1 - Consolidated Segment wise Revenue, Results, Assets and Liabilities**

[Rs. in Millions (Mio INR)]

Particulars	Current three months ended	Preceding three months ended	Corresponding three months ended	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year ended
	December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment revenue</b>						
- Automotive products	38,929	37,594	36,522	113,941	108,462	143,576
- Consumer goods	3,617	4,290	3,336	11,846	10,987	16,224
- Others	2,320	2,130	2,428	6,325	5,835	7,854
<b>Total segment revenue</b>	<b>44,866</b>	<b>44,014</b>	<b>42,286</b>	<b>132,112</b>	<b>125,284</b>	<b>167,654</b>
Less: Inter segment revenue	209	71	234	344	347	383
<b>Net income from operations</b>	<b>44,657</b>	<b>43,943</b>	<b>42,052</b>	<b>131,768</b>	<b>124,937</b>	<b>167,271</b>
<b>Segment results</b>						
- Automotive products	5,701	5,220	5,179	16,100	13,604	18,492
- Consumer goods	169	401	389	694	1,252	1,853
- Others	367	313	390	1,018	940	1,166
<b>Total segment results</b>	<b>6,237</b>	<b>5,934</b>	<b>5,958</b>	<b>17,812</b>	<b>15,796</b>	<b>21,511</b>
Less: Finance costs	62	22	39	110	469	508
Less: Unallocable corporate expenditure	1,386	1,275	1,346	3,915	3,446	4,777
Add: Exceptional items (refer note 3.a., 3.b., 3.c., and 3.d.)	(471)	485	588	14	8,438	8,438
Add: Unallocable income	1,857	2,135	1,546	5,738	4,882	7,143
<b>Total Profit before tax</b>	<b>6,175</b>	<b>7,257</b>	<b>6,707</b>	<b>19,539</b>	<b>25,201</b>	<b>31,807</b>
<b>Segment assets</b>						
- Automotive products	52,596	52,021	51,443	52,596	51,443	51,683
- Consumer goods	5,065	5,406	4,392	5,065	4,392	4,465
- Others	8,497	8,307	8,722	8,497	8,722	8,419
	<b>66,158</b>	<b>65,734</b>	<b>64,557</b>	<b>66,158</b>	<b>64,557</b>	<b>64,567</b>
- Unallocable assets	126,175	119,433	110,650	126,175	110,650	108,918
<b>Total assets</b>	<b>192,333</b>	<b>185,167</b>	<b>175,207</b>	<b>192,333</b>	<b>175,207</b>	<b>173,485</b>
<b>Segment Liabilities</b>						
- Automotive products	50,310	49,744	43,980	50,310	43,980	44,943
- Consumer goods	3,626	3,655	3,566	3,626	3,566	3,340
- Others	1,656	1,323	1,262	1,656	1,262	1,252
	<b>55,592</b>	<b>54,722</b>	<b>48,808</b>	<b>55,592</b>	<b>48,808</b>	<b>49,535</b>
- Unallocable liabilities	4,527	3,115	4,054	4,527	4,054	3,381
<b>Total liabilities</b>	<b>60,119</b>	<b>57,837</b>	<b>52,862</b>	<b>60,119</b>	<b>52,862</b>	<b>52,916</b>



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## Bosch Limited

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Website: www.bosch.in, e-mail ID: secretarial.corp@in.bosch.com, Tel: +91 80 67523878

CIN: L85110KA1951PLC000761

### Notes to Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2024

**Note 2** The above unaudited consolidated financial results were reviewed by the Audit Committee. The above unaudited consolidated financial results were approved by the Board of Directors at their meeting held on January 28, 2025. The limited review, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the Statutory Auditors for the quarter and nine months ended December 31, 2024 and they have issued an unqualified conclusion on the aforesaid results.

**Note 3.a.** Pursuant to the approval of the Board of Directors of the Company on May 26, 2023, the Company entered in to a Business Transfer Agreement dated June 09, 2023 with Bosch Mobility Platform and Solutions India Private Limited (formerly known as 'Automobility Services and Solutions Private Limited') ("the Purchaser") for transfer of its "Project House Mobility Solutions" Business (Specified Business) for a consideration of Rs. 7,809 Million. The transfer of business was completed on July 01, 2023 and accordingly the Company recognized a total gain on sale of the said Specified Business in the financial results amounting to Rs. 7,850 Million and the same has been disclosed as "exceptional item" in the respective period.

The Company believes that the Specified Business did not qualify as a separate major line of Business under "IND AS 105 - Non Current Assets held for Sale and Discontinued Operations" and accordingly did not consider the same as a "discontinued operation" for the purpose of these unaudited consolidated financial results.

**Note 3.b.** The Company had created a provision as 'exceptional item' in FY 2019-20 and FY 2020-21 towards various restructuring and transformational costs on account of major transformation with regard to structural and cyclical changes in automotive market and emerging opportunities in the electro mobility and mobility segment. Such costs included costs on termination of employees arising out of such restructuring and transformations.

During the year ended March 31, 2024, pursuant to its reassessment of electro mobility and mobility segment in India and regulatory changes applicable for certain emission norms in India, the Company reversed the provision in the respective financial results amounting to Rs. 588 Million and the same has been disclosed as "exceptional item" in the respective period.

**Note 3.c.** Pursuant to the approval of the Board of Directors of the Company on May 24, 2024, the Company entered into a Business Transfer Agreement dated June 05, 2024 with ETAS Automotive India Private Limited ("the Purchaser") for transfer of its "OE/OES Diagnosis" Business (Specified Business) for a consideration of Rs. 456 Million. The transfer of business was completed on July 01, 2024 and accordingly, the Company has recognized a total gain on sale of the said Specified Business in the financial results amounting to Rs. 485 Million and the same has been disclosed as "exceptional items" in these unaudited consolidated financial results for the quarter ended September 30, 2024 and nine months ended December 31, 2024.

The Company believes that the Specified Business does not get qualified as a separate major line of Business under "IND AS 105 - Non Current Assets held for Sale and Discontinued Operations" and accordingly has not considered the same as a "discontinued operation" for the purpose of these unaudited consolidated financial results.

**Note 3.d.** The Company is in the process of restructuring its operations in order to be competitive in the mobility business. Towards this, an amount of Rs. 471 Million for the quarter and nine months ended December 31, 2024 has been provided in these unaudited consolidated financial results and disclosed as an "exceptional item".

**Note 4** On January 28, 2025, the Board of Directors of the Company approved to execute the Business Transfer Agreement with Keenfinity India Private Limited ("the Purchaser") for transfer of its "Video solutions, Access and Intrusions and Communication systems" Business (Specified Business) with carrying value of net assets of Rs.461 million as at September 30, 2024, by way of slump sale for the agreed purchase consideration of Rs. 5,950 million (along with a purchase price adjustment). The specified business is classified under "others" segment in these unaudited consolidated financial results. The Company believes the specified business does not get qualified as a separate major line of business under IND AS 105 : Non current Assets held for sale and discontinued operations.

For and on behalf of the Board of  
Directors of Bosch Limited



(Guruprasad Mudlapur)  
Managing Director

Place : Bengaluru  
Date : January 28, 2025



**B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.**

**C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES -**

<b>S. No.</b>	<b>Particulars</b>	<b>in INR crore</b>
<b>1.</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
<b>2.</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
<b>3.</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	0

**D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.**

**E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG- WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.**