

# **Whistle Blower Policy**

## **Bosch Limited ('Company')**

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**Effective: 05.06.2014**

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

## **Whistle Blower Policy**

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

**Applicability:** The policy will apply to all Directors and employees of the Company who in writing make any protected disclosure; such persons hereinafter in this policy are referred to as the “The Discloser”.

**Declaration:** It is hereby declared that the Company will not encourage or pursue penal action against the discloser for any protected disclosure relating to any alleged violation of law, misconduct or mismanagement of the affairs of the Company, waste or misappropriation of resources, abuse of authority or any other alleged act which may endanger public health or safety, which action hereinafter in this policy is referred to as “Alleged Wrongful Conduct”.

### **Procedure for making protected disclosure:**

The discloser shall report in writing giving full and complete details of the alleged wrongful conduct.

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

- To any of the Managing/Joint Managing Director/s of the Company
- Human Resource Manager
- Head of Legal
- Compliance Officer / Internal Auditor

The recipient of the protected disclosure will forthwith refer the same to the Compliance Officer / Internal Auditor of the Company who will forthwith carry out or cause to be carried out an investigation of the matter reported. During the process of investigation, confidentiality of the discloser will be maintained. The investigation will be carried out within 30 days from the date of reference to the Compliance Officer / Internal Auditor. When the Compliance Officer / Internal Auditor is of the opinion that more time is required to complete the investigation, he shall for reasons to be recorded in writing, extend the period of investigation by a further period not exceeding additional 30 days. The Compliance Officer / Internal Auditor shall inform the discloser the outcome of the investigation within the next 15 days.

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

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

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

**Protection:** No unfair treatment will be meted out to a discloser for his/her having made a protected disclosure pursuant to this policy.

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

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

Ms. Padmini Khare\*  
B- B- 25, Floor- 13, Plot- 38,  
Sterling Appartment,  
Dr.Gopalrao Deshmukh marg,  
Cumballa Hill Sofia College,  
Mumbai, Maharastra- 400026.

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

The Managing / Joint Managing Directors may for reasons to be recorded in writing order a review of the investigation or declare the matter as closed.

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

The review shall be carried out within 60 days from the date it is ordered and the Committee shall inform the discloser the outcome of the review investigations within the next 15 days. The Committee shall make a report of such review and outcome of the investigation periodically at the forthcoming meeting of the Audit Committee of the Board of Directors.

**Retention of documents:** The Internal Auditor, the HR shall retain all protected disclosure, all investigating documents, reports and findings for a period of three years after the conclusion of the investigation.