

United States Bankruptcy Court for the District of Delaware	
Name of Debtor: Nikola Corporation Case Number: 25-10258	For Court Use Only Claim Number: 0000010422 File Date: 08/28/2025 10:51:14

Proof of Claim (Official Form 410)

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. With the exception of 503(b)(9), do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503. Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

04/22

Part 1: Identify the Claim

1. Who is the current creditor?
 Name of the current creditor (the person or entity to be paid for this claim): Robert Bosch LLC
 Other names the creditor used with the debtor: _____

2. Has this claim been acquired from someone else? No Yes. From whom? _____

3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?

Name Robert Bosch LLC
 Address Robert Bosch LLC
Robert Bosch LLC Legal Department
Attn: Adam Wiener
38000 Hills Tech Drive
 City Farmington Hills
 State MI ZIP Code 48331
 Country (if International): _____
 Phone: (248) 876-6651
 Email: adam.wiener@us.bosch.com

Where should payments to the creditor be sent? (if different)

Name _____
 Address _____

 City _____
 State _____ ZIP Code _____
 Country (if International): _____
 Phone: _____
 Email: _____

4. Does this claim amend one already filed?
 No
 Yes.
 Claim number on court claims register (if known) 10220
 Filed on 04/25/2025
 MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?
 No
 Yes.
 Who made the earlier filing?

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor?

No
 Yes.
 Last 4 digits of the debtor's account or any number you use to identify the debtor:

1620

7. How much is the claim?

\$ 49,925,272.00

Does this amount include interest or other charges?

No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim?

Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.

Goods Sold/Services Performed (Trade)

9. Is all or part of the claim secured?

No
 Yes. The claim is secured by a lien on property.

Nature of property:

Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (official Form 410-A) with this *Proof of Claim*.

Motor vehicle

Other. Describe: _____

Basis for perfection:

Attach redacted copies of documents, if any, that show evidence of perfection of security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____

Amount of the claim that is secured: \$ _____

Amount of the claim that is unsecured: \$ _____

(The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____%

Fixed Variable

10. Is this claim based on a lease?

No
 Yes. **Amount necessary to cure any default as of the date of petition.**

\$ _____

11. Is this claim subject to a right of setoff?

No
 Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

No
 Yes. *Check one:*

Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

Other. Specify subsection of 11 U.S.C. § 507 (a) (_____) that applies.

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

13. Does this claim qualify as an Administrative Expense under 11 U.S.C. § 503(b)(9)?

No
 Yes. **Amount that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9):** \$ _____

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other co-debtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

John Thomas 08/28/2025 10:51:14
Signature Date

Provide the name and contact information of the person completing and signing this claim:

Name John Thomas
Address 38000 Hills Tech Drive

City Farmington Hills
State MI Zip 48331
Country (in international) United States of America
Phone (248) 417-0511
Email john.thomas@us.bosch.com

ADDENDUM TO ROBERT BOSCH LLC'S AMENDED PROOF OF CLAIM

BACKGROUND/DOCUMENTS ASSOCIATED WITH PROOF OF CLAIM

Robert Bosch LLC (“Bosch”) and Nikola Corporation were parties to multiple agreements relating to development and sale of components for both Nikola-produced Heavy Duty Fuel Cell Trucks (“FC Trucks”) and Nikola Heavy Duty Battery Electric Vehicle Trucks (“BEV Trucks”).

Nikola developed the FC Trucks and Bosch supplied the critical fuel cell power module (“FCPM”) which is the power source for the FC Trucks. Each FCPM is approximately 1,300 pounds and made up of approximately 2,200 components. The primary supply agreement associated with the FCPM is the Fuel Cell Supply Framework Agreement dated August 30, 2021, along with certain amendments and what was referred to by the parties as a Side Letter agreement dated June 2, 2023 (the “Side Letter,” and along with the foregoing, collectively the “FCPM Agreement”).

Bosch also supplied the inverter that Nikola used in its FC Trucks and BEV Trucks. The primary agreement associated with the inverter is the Inverter Supply Agreement dated September 30, 2021 along with certain amendments and the Side Letter (collectively the “Inverter Agreement”).

Bosch also supplied certain parts for the e-axle that Nikola used in its BEV Trucks. The primary agreement associated with the e-axle parts is the SMG Supply Agreement dated September 30, 2021 along with certain amendments and the Side Letter (collectively the “SMG Agreement”).

Bosch also supplied the Hydrogen Supply Control Unit (“HSCU”) that Nikola used in its FC Trucks. The primary agreement associated with the HSCU is the Hydrogen Supply Control Unit Supply Agreement dated February 23, 2023, along with certain amendments and the Side Letter (collectively the “HSCU Agreement”).

Bosch also supplied certain hydrogen tank manifolds and rails that Nikola used in its FC Trucks. The primary agreement associated with the hydrogen tank manifolds and rails is the Hydrogen Tank Manifold/Rail Supply Agreement dated April 18, 2023, along with the Side Letter (collectively the “HTM Agreement,” and together with the FCPM Agreement, the Inverter Agreement, the SMG Agreement and the HSCU Agreement, collectively the “Agreements”).

For each of the Agreements, there are significant amount of communications in the form of, among other documents, directives and purchase orders issued by Nikola to Bosch which collectively evidence portions of the amounts owed. The above referenced documents are voluminous and should all be in Debtors’ possession.

A General Description of all the Bosch Components/Assemblies is attached as Exhibit C. Bosch invoiced Nikola for finished goods upon delivery. Bosch’s inventory claim is associated with goods manufactured or procured by Bosch to support production part deliveries (the “Components”). Lead time for Components ranged from 9 to 24 months. Nikola abruptly stopped production just prior to the bankruptcy filings, leaving Bosch no time to adjust its inventory and pending orders for Components.

The Agreements denominated pricing in Euros, and thus an exchange rate to USD is required.¹

DESCRIPTION OF BOSCH'S TOTAL CLAIM²

Bosch's claims are derived from three categories (1) Finished Goods, (2) Components, and (3) Engineering, Development & Testing (ED&T). For purposes of providing detailed backup for the claims, the total claims have been broken down into two categories of claims. Under the Agreements, Bosch provided goods or services directly to Nikola which are referenced for description purposes only as the "Bosch Direct Sales to Nikola Claims". The Agreements also required Bosch, upon Nikola directives, to supply parts through one or more other entities, but pursuant to the Agreements Nikola retained direct liability for the goods or services provided by Bosch; this category of claims is referenced for description purposes only as "Bosch Directed Buy Sales Claims".

As summarized in Exhibit D and subsequent exhibits, Bosch's total claim is calculated by adding the Bosch Direct Sales to Nikola claim of \$43,374,975³ (41,682,659 €) to the Bosch Directed Buy Sales claim of \$6,550,297 (6,294,731 €) for a total claim of **\$49,925,272⁴** (47,977,390 €).

¹ On March 11, 2025 Debtors filed a Notice of Cure Costs and Potential Assumption and Assignment of Executory Contracts and Unexpired Leases in Connection with Sale of Substantially all Assets [Doc. No. 138] (the "Cure Notice"), and identified \$16,762,428 as being owed to Bosch. *See* [Doc. No. 138]. Debtors agreed that the Cure Notice amount should have been reflected in Euros, to which the USD exchange rate is to be applied. *See attached Email between Bosch Counsel and Debtor's Counsel.* ("Exhibit A"). Applying an exchange rate of 1.0406 as existed on the Petition Date of February 19, 2025, to the amount of €16,762,428 (EU) results in a calculation of \$17,442,982.58 (USD). *See* THE BOARD OF GOVERNORS OF THE FEDERAL SYSTEM, *Foreign Exchange Rates – H.10: Historical Rates for the EU Euro through Monday, April 14, 2025*, https://www.federalreserve.gov/releases/h10/hist/dat00_eu.htm, (last visited Apr. 21, 2025).

² The Cure Notice amount identified above is included in the total claim.

³ Using the 1.0406 conversion rate as reported by the Federal Reserve for the Petition Date.

⁴ The Agreements provide for 1.5 percent interest on all delayed payments. Interest calculation is not included in the \$49,925,272 claim. Bosch reserves its right to assert interest on the claim.

The exhibits provide detail regarding the goods or services provided:

Exhibit A: EU to USD Conversion Rate Confirmation

Exhibit B: Acronym List

Exhibit C: General Description of Bosch Components/Assemblies

Exhibit D: Grand Summary Chart of Bosch's Claims

Exhibit E: details Bosch's Direct Sales to Nikola Finished Goods Claim

Exhibit F: details Bosch's Direct Sales to Nikola Components Claim

Exhibit G: details Bosch's Direct Sales to Nikola ED&T Claim

Exhibit H: details Bosch's Directed Buy Sales Finished Goods Claim

Exhibit I: details Bosch's Directed Buy Sales Components Claim

Exhibit J: details Bosch's Directed Buy Sales ED&T Claim

Exhibit A

Fishman, Joshua

From: Toby, Sheryl <SToby@dykema.com>
Sent: Friday, March 28, 2025 3:08 PM
To: Morse, Joshua D.
Cc: Ziegler, Matthew C.; Morgan, Mike; Goodchild, III, John C.
Subject: Nikola confirmation of exchange rate application to claim amount

Joshua, thank you for your quick response to our inquiry. This is to confirm that the amount that Debtors identified in the schedules and statements and in the potential cure notice associated with Bosch was identified in USD and that should have been in Euros with a US exchange rate applied. As discussed, we will likely file a pleading for reservation of rights purposes and just indicate that we conferred and agree accordingly along with a few other reservation of points issues I mentioned. Also, as indicated, we would like to stipulate to the correct amount for proof of claim purposes so that the issue doesn't get raised again many moons from now when someone is addressing claim amounts. We'll reach out again and we can figure out the best method for recording the correct amount. Thanks again. Sheryl.

Exhibit B

Acronym list for Bosch Components/Assemblies

<u>Acronym</u>	<u>Meaning</u>	<u>Comment</u>
Nikola TRE FCEV	Fuel Cell Electric Vehicle ("FCEV"), TRE model name	
Nikola TRE BEV	Battery Electric Vehicle ("BEV"), TRE model name	
ED&T	Engineering Design & Testing	Engineering work to develop and release component or assembly
EDI	Electronic Data interface	Order system between 2 companies
FCPM	Fuel Cell Power Module	Assembly/Component installed on Nikola Truck
HSCU	Hydrogen Supply Control Module ("HSCU")	Component installed on Nikola Truck
H2 Comp	Hydrogen Components	Assembly/Component installed on Nikola Truck
INV	Electronic Inverter	Assembly/Component installed on Nikola Truck
SMG	Separate Motor Generator ("SMG")	Assembly/Components installed in electronic axle for Nikola Truck
Anode Block	Anode Block	Component internal to FCPM
EAC	Electronic Air Compressor	Component internal to FCPM
ARB	Anode Recirculation Blower	Component internal to FCPM
HGI	Hydrogen Gas injector	Component internal to FCPM
Stack	Stack	Component internal to FCPM
Shut-Off Valve w/o heater	Shut-off Valve	Component internal to FCPM
Shut-Off Valve w/ heater	Shut-off Valve	Component internal to FCPM
Throttle Valve - humidifier bypass	Bypass Valve	Component internal to FCPM
FCCU	Fuel Cell Control Unit	Component internal to FCPM
PFM	Pressure Flow Mass sensor	Component internal to FCPM
MPS	Medium Pressure Sensor	Component internal to FCPM
TF-L	Temperature Sensor	Component internal to FCPM
HCU	Heater Control Unit	Component internal to FCPM
HYS-1-EX	Hydrogen Exhaust Gas Sensor	Assembly installed on exhaust manifold for Nikola Truck
HFM8	Humidity Flow Mass Sensor	Assembly installed on intake manifold for Nikola Truck
HTV	Hydrogen Tank Valve ("HTV")	Assembly installed on hydrogen tank for Nikola Truck
ETP	End Tank Plug ("ETP")	Assembly installed on hydrogen tank for Nikola Truck
HTM	Hydrogen Tank Manifold ("HTM"), same as Rail	Component installed on Nikola Truck
INV	Inverter (generic)	Component installed on Nikola Truck
IGBT Inverter	Insulated Gate Bipolar Transistor ("IGBT") type inverter	Component installed on Nikola Truck
SiC Inverter	Silicon Carbide ("SiC") type inverter	Component installed on Nikola Truck
RtP	Bosch manufacturing plant in Ruetlingen, Germany	
FeP	Bosch manufacturing plant in Feuerbach, Germany	
HoP1	Bosch manufacturing plant in Homburg, Germany	
BaP	Bosch manufacturing plant in Bamberg, Germany	
NuP1	Bosch manufacturing plant in Nuremberg, Germany	
SzP	Bosch manufacturing plant in Salzgitter, Germany	
EhP	Bosch manufacturing plant in Eisenach, Germany	
HiP	Bosch manufacturing plant in Hildeshiem, Germany	
PnG	Bosch manufacturing plant in Penyang, Malaysia	
HtvP	Bosch manufacturing plant in Hatvan, Hungary	
FPT	Fiat PowerTrain (supplier to Nikola)	Bosch supplies SMG to FPT who makes axle assembly for Nikola
RBIT	Robert Bosch Italy	

Exhibit C

General Description of Bosch Components/Assemblies

Nikola Fuel Cell Electric Vehicle ("FCEV") uses Bosch Fuel Cell Power Module ("FCPM") to power the vehicle

Input = Hydrogen and Air, Output = Electrical Power

FCPM Production planned at 2 locations to support capacity needed for planned volume of FCEV

FCPM production at Bosch plant in Feuerbach, Germany

Resulting in FCPM Assembly shipped to Nikola Coolidge for use in FCEV

FCPM production at Nikola plant in Coolidge, AZ

Resulting in Fuel Cell Components shipped from different Bosch plants to Nikola Coolidge for their FCPM Production line

Also Purchasing Cooperation agreement for Nikola to purchase 3rd party components from same suppliers as Bosch

Other Direct Ship (tier1) components include:

Bosch developed/produced Inverter(s) for Battery Electric Vehicles ("BEV") and FCEV electrical systems

Bosch developed/produced Hydrogen Supply Control Unit ("HSCU") for FCEV hydrogen supply system

Bosch developed/produced Hydrogen Tank Manifold ("HTM") for FCEV hydrogen supply system

Other Directed Buy (tier2) components include:

Bosch developed/produced sensors for FCPM control system with Mann+Hummel, USA

Bosch developed/produced Hydrogen Tank Valve ("HTV") for FCEV hydrogen supply system with Hexagon, GmbH

Bosch developed/produced Hydrogen Tank Plug ("HTP") for FCEV hydrogen supply system with Hexagon, GmbH

Bosch developed/produced Separate Motor Generator ("SMG") for BEV/FCEV axle with Fiat PowerTrain (division of Iveco), IT

Exhibit D

Bosch Updated Claim summary dated Aug 26, 2025

Bosch Direct Sales to Nikola	Status	Finished Goods	Components	ED&T	Total
All Bosch Parts	Updated 26AUG25	6,294,756 €	29,514,047 €	5,873,856 €	41,682,659 €
t/o FCPM ^{(1) FG, (2) Comp}	Updated 26AUG25	5,893,786 €	18,920,925 €	0 €	24,814,712 €
t/o HSCU ^{(3) FG}	Updated 26AUG25	23,087 €	0 €	557,920 €	581,007 €
t/o H2 Comp	Updated 26AUG25	0 €	210,750 €	546,750 €	757,500 €
t/o INV ^{(4) FG, (5) Comp}	Updated 26AUG25	377,882 €	10,382,372 €	4,769,186 €	15,529,440 €
t/o SMG	Updated 26AUG25	0 €	0 €	0 €	0 €

FCPM related finished goods

HSCU related finished goods

H2 comp related finished goods

INV related finished goods

SMG related finished goods

Bosch Directed Buy Sales	Status	Finished Goods	Components	ED&T	Total
All Bosch Parts	Updated 26AUG25	527,392 €	4,830,710 €	936,629 €	6,294,731 €
t/o FCPM	Updated 26AUG25	54,538 €	0 €	0 €	54,538 €
t/o H2 Comp ^{(6) FG}	Updated 26AUG25	98,150 €	2,763,137 €	0 €	2,861,287 €
t/o SMG	Updated 26AUG25	374,704 €	2,067,573 €	936,629 €	3,378,906 €

<i>1.0406 USD/EUR</i>	Status	Finished Goods	Components	ED&T	Total
Grand Total (EUR) ^{(7) total change}	Updated 26AUG25	6,822,147 €	34,344,757 €	6,810,485 €	47,977,390 €
Grand Total (USD)	Updated 26AUG25	\$7,099,127	\$35,739,155	\$7,086,991	\$49,925,272

⁽¹⁾ FCPM Finished Goods	Change in claim from 5,891,386 € to 5,893,786 € (+2,400 €) due to FCCU Sample Parts delivered to Nikola but invoice not paid (invoice #7138842575)
⁽²⁾ FCPM Components	Change in claim from 20,679,061 € to 18,290,925 € (-1,758,136 €) due to EAC correction (FG double counted in both FG and Comp)
⁽³⁾ HSCU Finished Goods	Change in claim from 11,544 € to 23,087 € (+11,543 €) due to HSCU Series Parts delivered to Nikola but invoice not paid (invoice #7138777320)
⁽⁴⁾ INV Finished Goods	Change in claim from 186,104 € to 377,882 € (+191,778 €) due to IGBT and SiC Inverter Series Parts delivered to Nikola but invoices not paid (invoice #7138775355, 7138758047, 7138758046, 7138775356, 7138796627, 7138817296)
⁽⁵⁾ INV Components	Change in claim from 10,832,372 € to 10,382,372 € (-450,000 €) due to sale of some component inventory (Infineon Power Modules)
⁽⁶⁾ H2 Comp Finished Goods	Change in claim from 74,016 € to 98,150 € (+24,134 €) due to H2 Comp Finished Goods delivered to Nikola but invoice not paid (invoice #7138706029)
⁽⁷⁾ Total Change	Decrease in total claim from 49,955,670 € to 47,977,390 € (-1,978,280 €) as detailed in footnotes (1) thru (6)

Exhibit E

Finished Goods Detail for Bosch Direct Sales to Nikola - see "Finished Goods" column on Grand Summary Chart

<u>Plant/Part Location</u>	<u>Part Name</u>	<u>Bosch Part Number</u>	<u>Nikola Part Number</u>	<u>Nikola Purchase Order Numbers</u>	<u>Nikola Quantity</u> <u>Coolidge, AZ, USA</u>	<u>Bosch Quantity</u> <u>Feuerbach, DE</u>	<u>Bosch Quantity</u> <u>See Plant/Part</u> <u>Location column</u>	<u>Bosch Warehouse</u> <u>Quantity</u> <u>Summerville, SC,</u> <u>USA</u>	<u>Total Quantity</u>	<u>Total Claim Amount</u>
Feuerbach, DE	FCPM w/o Data Logger	0452.B41.00C-V2P	PN01357148	5500005750 dated Jul 30, 2024 for 200 pcs.	0	0	0	0	5761	6,294,756 €
Feuerbach, DE	FCPM w/ Data Logger	0452.B41.01B-234	PN01364488	5500005751 dated Jul 30, 2024 for 200 pcs.	0	0	0	0		
Feuerbach, DE	Anode Block	1410.F00.05D-V2P	PN01290997	5500003999 dated May 26, 2023 for 250 pcs.	0	101	0	0		
Homburg, DE	EAC	0452.B40.00N-144	PN01291336	5500004110 dated May 26, 2023 for 250 pcs.	0	71	176	0		
Homburg, DE	ARB	0452.B39.00H-1MU	PN01290999	5500004111 dated May 26, 2023 for 250 pcs.	0	122	96	0		
Homburg, DE	HGI	0452.B38.067-144	PN01290998	5500004113 dated May 26, 2023 for 250 pcs.	0	108	0	60		
Bamberg, DE	Stack	0452B3704D/6V	PN01290664	5500004131 dated May 31, 2023 for 250 pcs.	0	27	79	0		
Nuremberg, DE	Shut-Off Valve w/o heater	0280.510.000-100	PN01291174	5500004114 dated May 26, 2023 for 250 pcs.	0	450	9	245		
Nuremberg, DE	Shut-Off Valve w/ heater	0280.510.002-101	PN01291230	5500004115 dated May 26, 2023 for 250 pcs.	0	448	2	0		
Nuremberg, DE	Throttle Valve - humidifier bypass	0280.520.000-100	PN01291179	5500004116 dated May 26, 2023 for 500 pcs.	0	602	6	150		
Saltzgitter, DE	FCCU	0261.FC0.000-10U	PN01291770	5500004112 dated May 26, 2023 for 250 pcs.	9	80	0	168		
Eisenach, DE	PFM	0280.218.90P-144	PN01291190	5500004117 dated May 26, 2023 for 250 pcs.	0	114	160	80		
Eisenach, DE	MPS	0261.544.01M-144	PN01291000	5500004119 dated May 26, 2023 for 250 pcs.	0	164	0	136		
Hildesheim, DE	TF-L	0280.130.039-146	PN01291435	5500004120 dated May 26, 2023 for 250 pcs.	0	160	0	150		
Penyang, MY	HCU	0281.003.259-V2H	PN01291817	5500004118 dated May 26, 2023 for 250 pcs.	0	657	0	864		
Hatvan, HU	HSCU	0261.V10.035-1CE	PN1208613	5500004301 updated Nov 05, 2024	70	0	0	70		
Homburg, DE	HTM	0452.BM0.001-144	PN01272760	5500003467 updated Oct 28, 2024	0	0	0	0		
Ruetlingen, DE	IGBT Inverter 700V	0437.500.06L-UD8	PN01139683	4500005493 dated May 28, 2024 for 100 pcs. 4500005812 dated Jun 28, 2024 for 100 pcs.	30	0	0	0		
Ruetlingen, DE	IGBT Inverter Cover	0437.508.80G-UD8	PN01139679	4500006064 dated Jul 24, 2024 for 100 pcs. 4500006381 dated Aug 26, 2024 for 100 pcs.	30	0	0	0		
Ruetlingen, DE	SiC Inverter	0437.508.8YM-UD8	PN01409928	5500004884 dated Jan 08, 2024 for 30 pcs. 5500004885 dated Jan 08, 2024 for 270 pcs. 5500005648 dated Jun 28, 2024 for 300 pcs. 5500005892 dated Sep 03, 2024 for 1000 pcs. 5500006022 dated Oct 22, 2024 for 300 pcs.	15	0	52	0		
		totals			154	3104	580	1923	Grand Total Euro	6,294,756 €
				Purchase Price Sum	205,722 €	1,932,108 €	3,929,163 €	227,763 €	Grand Total USD	\$6,550,323

- FCPM related finished goods
- HSCU related finished goods
- H2 related finished goods
- INV related finished goods
- SMG related finished goods

Exhibit F

Components Detail for Bosch Direct Sales to Nikola - see "Components" column on Grand Summary Chart

1.0406

<u>Plant/Part Location</u>	<u>Part Name</u>	<u>Bosch Part Number</u>	<u>Nikola Part Number</u>	<u>Nikola Purchase Order Numbers</u>	<u>Bosch Purchase Price Sum See Plant/Part Location Column ⁽²⁾</u>	<u>Bosch Purchase Price to 3rd Party Suppliers ⁽¹⁾</u>	<u>Total Claim Amount</u>
Feuerbach, DE	FCPM w/o Data Logger	0452.B41.00C-V2P	PN01357148	5500005750 dated Jul 30, 2024 for 200 pcs.	3,913,657 €	7,554,531 €	11,468,188 €
Feuerbach, DE	FCPM w/ Data Logger	0452.B41.01B-234	PN01364488	5500005751 dated Jul 30, 2024 for 200 pcs.			0 €
Feuerbach, DE	Anode Block	1410.F00.05D-V2P	PN01290997	5500003999 dated May 26, 2023 for 250 pcs.			0 €
Homberg, DE	EAC	0452.B40.00N-144	PN01291336	5500004110 dated May 26, 2023 for 250 pcs.	2,651,295 €	1,572,574 €	4,223,869 €
Homberg, DE	ARB	0452.B39.00H-1MU	PN01290999	5500004111 dated May 26, 2023 for 250 pcs.	648,483 €	260,358 €	908,841 €
Homberg, DE	HGI	0452.B38.067-144	PN01290998	5500004113 dated May 26, 2023 for 250 pcs.			0 €
Bamberg, DE	Stack	0452B3704D/6V	PN01290664	5500004131 dated May 31, 2023 for 250 pcs.	2,183,238 €		2,183,238 €
Nuremberg, DE	Shut-Off Valve w/o heater	0280.510.000-100	PN01291174	5500004114 dated May 26, 2023 for 250 pcs.			
Nuremberg, DE	Shut-Off Valve w/ heater	0280.510.002-101	PN01291230	5500004115 dated May 26, 2023 for 250 pcs.	136,790 €		136,790 €
Nuremberg, DE	Throttle Valve - humidifier bypass	0280.520.000-100	PN01291179	5500004116 dated May 26, 2023 for 500 pcs.			
Saltzgitter, DE	FCCU	0261.FC0.000-10U	PN01291770	5500004112 dated May 26, 2023 for 250 pcs.			0 €
Eisenach, DE	PFM	0280.218.90P-144	PN01291190	5500004117 dated May 26, 2023 for 250 pcs.			0 €
Eisenach, DE	MPS	0261.544.01M-144	PN01291000	5500004119 dated May 26, 2023 for 250 pcs.			0 €
Hildesheim, DE	TF-L	0280.130.039-146	PN01291435	5500004120 dated May 26, 2023 for 250 pcs.			0 €
Penyang, MY	HCU	0281.003.259-V2H	PN01291817	5500004118 dated May 26, 2023 for 250 pcs.			0 €
Hatvan, HU	HSCU	0261.V10.035-1CE	PN1208613	5500004301 updated Nov 05, 2024			0 €
Homberg, DE	HTM	0452.BM0.001-144	PN01272760	5500003467 updated Oct 28, 2024	103,200 €	107,550 €	210,750 €
Ruetlingen, DE	IGBT Inverter 700V	0437.S00.06L-UD8	PN01139683	4500005493 dated May 28, 2024 for 100 pcs. 4500005812 dated Jun 28, 2024 for 100 pcs. 4500006064 dated Jul 24, 2024 for 100 pcs.	9,279,727 €	809,097 €	10,088,824 €
Ruetlingen, DE	IGBT Inverter Cover	0437.508.80G-UD8	PN01139679	4500006381 dated Aug 26, 2024 for 100 pcs. 5500006133 dated Nov 27, 2024 for 150 pcs.			
Ruetlingen, DE	SiC Inverter	0437.508.8YM-UD8	PN01409928	5500004884 dated Jan 08, 2024 for 30 pcs. 5500004885 dated Jan 08, 2024 for 270 pcs. 5500005648 dated Jun 28, 2024 for 300 pcs. 5500005892 dated Sep 03, 2024 for 1000 pcs. 5500006022 dated Oct 22, 2024 for 300 pcs.	293,548 €	0 €	293,548 €
		totals				Grand Total Euro	29,514,047 €
						Grand Total USD	\$30,712,318

FCPM related finished goods

HSCU related finished goods

H2 related finished goods

INV related finished goods

SMG related finished goods

(1) Components ordered by Bosch from 3rd party suppliers

(2) Components in Bosch plant(s) received from 3rd party suppliers

Exhibit G

Fx rate for USD/EUR

1.0406

ED&T Detail for Bosch Direct Sales to Nikola - see "ED&T" column on Grand Summary Chart

<u>Plant/Part Location</u>	<u>Part Name</u>	<u>Bosch Part Number</u>	<u>Nikola Part Number</u>	<u>Nikola Purchase Order Numbers</u>	<u>Nikola Amount Still Due to Bosch</u>
Feuerbach, DE	FCPM w/o Data Logger	0452.B41.00C-V2P	PN01357148		
Feuerbach, DE	FCPM w/ Data Logger	0452.B41.01B-234	PN01364488		
Feuerbach, DE	Anode Block	1410.F00.05D-V2P	PN01290997		
Homberg, DE	EAC	0452.B40.00N-144	PN01291336		
Homberg, DE	ARB	0452.B39.00H-1MU	PN01290999		
Homberg, DE	HGI	0452.B38.067-144	PN01290998		
Bamberg, DE	Stack	0452B3704D/6V	PN01290664		
Nuremberg, DE	Shut-Off Valve w/o heater	0280.510.000-100	PN01291174		
Nuremberg, DE	Shut-Off Valve w/ heater	0280.510.002-101	PN01291230		
Nuremberg, DE	Throttle Valve - humidifier bypass	0280.520.000-100	PN01291179		
Saltzgitter, DE	FCCU	0261.FC0.000-10U	PN01291770		
Eisenach, DE	PFM	0280.218.90P-144	PN01291190		
Eisenach, DE	MPS	0261.544.01M-144	PN01291000		
Hildesheim, DE	TF-L	0280.130.039-146	PN01291435		
Penyang, MY	HCU	0281.003.259-V2H	PN01291817		
Hatvan, HU	HSCU	0261.V10.035-1CE	PN1208613	PO 4500006352 PO 4500005390	557,920 €
Homberg, DE	HTM	0452.BM0.001-144	PN01272760	Not issued, see HTM	424,250 €
Homberg, DE	HTM	0452.BM0.001-144	PN01272760	Supply Agreement	122,500 €
Reutlingen, DE	IGBT Inverter 700V	0437.S00.06L-UD8	PN01139683	Not issued, see Inverter	4,769,186 €
Reutlingen, DE	IGBT Inverter Cover	0437.508.80G-UD8	PN01139679	Supply Agreement	
Reutlingen, DE	SIC Inverter	0437.508.8YM-UD8	PN01409928	Amendment(s)	
		Total in Euros			5,873,856 €
		Total in USD			\$6,112,335

FCPM related ED&T

HSCU related ED&T

H2 related ED&T

INV related ED&T

SMG related ED&T

Prior to the bankruptcy filing, Nikola and Bosch negotiated but did not fully execute an agreement that would have reduced the ED&T amount owed by Nikola for inverter products from 5,863,314 € to 4,769,186 €. For purposes of this claim, Bosch claims the reduced ED&T amount of 4,769,186 €.

Exhibit H

Finished Goods Detail for Bosch Directed Buy Sales to Nikola - see "Finished Goods" column on Grand Summary Chart

<u>Plant/Part Location</u>	<u>Part Name</u>	<u>Bosch Part Number</u>	<u>Nikola Part Number</u>	<u>Purchase Order</u>	<u>Nikola Purchase Price Sum</u> Coolidge, AZ, USA	<u>Bosch Purchase Price Sum</u> Feuerbach, DE	<u>Bosch Purchase Price Sum</u> See Plant/Part Location column	<u>Bosch Warehouse Purchase Price Sum</u> Summerville, SC, USA or Settimo Torinese, IT	<u>Total Claim Amount</u>
Eisenach, DE	HYS-1-EX	280218503	PN01606120	M+H PO 5500271788 dated Oct 28, 2024	24,134 €	not applicable	485,988 €	17,270 €	527,392 €
Eisenach, DE	HFM8	028021805U	PN01000644	M+H PO 5500250831 dated May 21, 2025					
Homburg, DE	HTV	0452B52018/57	PN01284326	to be provided					
Homburg, DE	HTP	0452B52019	PN01284325	to be provided					
Hildesheim, DE	SMG	Various PN's	Various PN's	FPT POG35673930 dated Sep 01, 2024					
					24,134 €	not applicable	485,988 €	17,270 €	527,392 €
								Grand Total in USD	\$548,804

- FCPM related finished goods
- HSCU related finished goods
- H2 related finished goods
- INV related finished goods
- SMG related finished goods

Exhibit I

Components Detail for Bosch Directed Buy Sales to Nikola - see "Components" column on Grand Summary Chart

<u>Plant/Part Location</u>	<u>Part Name</u>	<u>Bosch Part Number</u>	<u>Nikola Part Number</u>	<u>Purchase Order</u>	<u>Bosch Purchase Price</u>	<u>Bosch Purchase Price to 3rd Party Suppliers ⁽¹⁾</u>	<u>Total Claim Amount</u>
					<u>Sum See Plant/Part Location Column ⁽²⁾</u>		
Eisenach, DE	HYS-1-EX	0280218503	PN01606120	M+H PO 5500271788 dated Oct 28, 2024			4,830,710 €
Eisenach, DE	HFM8	028021805U	PN01000644	M+H PO 5500250831 dated May 21, 2025			
Homberg, DE	HTV	0452B52018/57	PN01284326	to be provided	1,347,689 €	1,415,448 €	
Homberg, DE	HTP	0452B52019	PN01284325	to be provided			
Hildeshiem, DE	SMG	Various PN's	Various PN's	FPT POG35673930 dated Sep 01, 2024	2,067,573 €		
		totals			3,415,262 €	1,415,448 €	4,830,710 €
						Grand Total in USD	\$5,026,837

- FCPM related finished goods

(1) Components ordered by Bosch from 3rd party suppliers
- HSCU related finished goods

(2) Components in Bosch plant(s) received from 3rd party suppliers
- H2 related finished goods
- INV related finished goods
- SMG related finished goods

Exhibit J

Fx rate for USD/EUR

1.0406

ED&T Detail for Bosch Directed Buy Sales to Nikola - see "ED&T" column on Grand Summary Chart

<u>Plant/Part Location</u>	<u>Part Name</u>	<u>Bosch Part Number</u>	<u>Nikola Part Number</u>	<u>Nikola Purchase Order Numbers</u>	<u>Nikola Amount Still Due to Bosch</u>
Eisenach, DE	HYS-1-EX	0280218503	PN01606120		0 €
Eisenach, DE	HFM8	028021805U	PN01000644		0 €
Homberg, DE	HTV	0452B52018/57	PN01284326		0 €
Homberg, DE	HTP	0452B52019	PN01284325		
Hildeshiem, DE	SMG	Various PN's	Various PN's	Not issued, see SMG Supply Agreement Amendment(s)	936,629 €
		Grand Total in Euros			936,629 €
		Grand Total in USD			\$974,656

- FCPM related ED&T
- HSCU related ED&T
- H2 related ED&T
- INV related ED&T
- SMG related ED&T