

The statutory auditors of the Company have audited the financial statements included in this Annual Report and have issued an attestation report on the Company’s internal control over financial reporting (as defined in section 143 of the Companies Act, 2013).

Management has assessed the effectiveness of the Company’s internal control over financial reporting (as defined in Regulation

17 of SEBI Regulations 2015 applicable on Indian entities) as on March 31, 2025.

During Financial Year 2024-25, the effectiveness of the Internal Control over Financial Reporting been assessed and has determined that the Internal Control over Financial Reporting as of March 31, 2025 is effective.

# Business Responsibility & Sustainability Reporting.

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity L35106MH1986PLC284510
2. Name of the Listed Entity SAMVARDHANA MOTHERSON INTERNATIONAL LIMITED
3. Year of incorporation 1986
4. Registered office address: Unit 705, C Wing, ONE BKC, G Block, Bandra Kurla Complex, Bandra East, Mumbai , 400051, Maharashtra, India
5. Corporate address: Motherson Corporate Tower, Plot No. 1, Sector 127, Noida - 201301, Uttar Pradesh, India
6. E-mail: investorrelations@motherson.com
7. Telephone: +91 2261354800
8. Website: www.motherson.com
9. Financial year for which reporting is being done: 2024-25
10. Name of the Stock Exchange(s) where shares are listed 1. BSE Limited 2. National Stock Exchange of India Limited
11. Paid-up Capital : INR 703,62,95,067/- as on March 31, 2025
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:

1) Mr. Barrie Painter  
+91 1206679500  
sustainability@motherson.com  
  
Mr. Barrie Painter is the Chief Sustainability Officer at Samvardhana Motherson Automotive Systems Group B.V. ('SMRP B.V.'), a wholly owned subsidiary of the Company based in the Netherlands. In this role, Mr. Painter oversees all sustainability initiatives and ESG development strategies for the Motherson Group.

2) Mr. Pankaj Mital  
Chief Operating Officer  
+91 1206752100  
sustainability@motherson.com

13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).

The disclosure under this report are made for entities which are consolidated in the financials. Further, acquisition made during FY 2024-25 been considered thus may not be comparable to previous year FY 2023-24. However, the acquisition achieved in 4th Quarter of Financial Year 2024-25 have not been consolidated due to different level of post closing integration process including, harmonisation of data collection measures. The Disclosures made in this report are either of Standalone entity, Standalone Financial Statements or Consolidated Financial Statements or Standalone entity along with its Indian subsidiaries but does not include any Joint Venture or Associate company.

The list of entities consolidated in BRSR are mentioned in response to Question 23 of Section A of BRSR 2024-25. Further, there are certain queries pertaining to Indian Regulations and/or having applicability on Standalone basis. Responses of such queries are accordingly stated.

The data management techniques used and basis of calculations and estimates have been mentioned in the relevant areas of this report. For any material change in basis or assumption from the previous year, the Company intends to provide specific reference for such change. The Company does not believe there is any substantial divergence from the requested reporting convention.

The data is sourced from various operating units and compiled at the central level. The management intent is to include all its consolidated subsidiaries for adoption of policies, sustainability goals and reporting for the company. Any increase / change in reporting boundaries and/or re-classification of data points to bring higher alignment with respective data point, may result into variation of reported for previous year. The Company intends to provide specific reference for any such material change(s), if any, and having impact on achieving sustainability goals of the Company.

Reasonable assurance has been carried out by an external third party assurance provider for questions under BRSR Core. Further, in respect to non-core reporting, the management has collated information from its subsidiary companies across 44 countries under different jurisdictions. The management has put its best efforts for reporting various parameters for Financial Year ended March 31, 2025 on consistence basis. The management is making continuous efforts to bring uniformity for data point definitions across all its subsidiary companies. The information contained in this report have also been reviewed by Sustainability Committee of SAMIL.

14. Name of assurance provider - S.R. Batliboi & Co. LLP, Chartered Accountants

15. Type of assurance obtained - Reasonable Assurance of BRSR Core (sub-set of BRSR)

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Sale of manufacturing product	Manufacturing of goods	96.68%
2	Sale of trading product	Trading of goods	1.17%
3	Sale of services	Rendering of Services	1.16%
4	Other operating revenue	Other operating revenue	0.99%

17. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Polymer & Modules	29302	53%
2	Wiring Harness	29304	21%
3	Vision Systems	29302	14%
4	Integrated Assemblies	29302	9%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National	98	20	118
International	235	39	274

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	27 States + 7 Union Territories
International (No. of Countries)	Over 60

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Out of the consolidated revenue from operation of the entity, export from India to external customer is 1.2%, while revenue from external customer outside India is INR 1,016,427 million

c. A brief on types of customers: Revenues of the group are largely on a Business to Business basis to OEM customers as a tier 1 supplier, or to other tier 1 suppliers in the interest of supply chain optimisation as requested by the OEMs

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	37,252	27,989	75%	8,470	23%
2.	Other than Permanent (E)	480	324	68%	156	33%
3.	<b>Total employees (D + E)</b>	<b>37,732</b>	<b>28,313</b>	<b>75%</b>	<b>8,626</b>	<b>23%</b>
WORKERS						
4.	Permanent (F)	52,400	27,567	53%	23,925	46%
5.	Other than Permanent (G)	37,754	24,533	65%	12,772	34%
6.	<b>Total workers (F + G)</b>	<b>90,154</b>	<b>52,100</b>	<b>58%</b>	<b>36,697</b>	<b>41%</b>

Note: Total workforce include those who were not identified as male or female.

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	562	419	75%	142	25%
2.	Other than Permanent (E)	0	0	–	0	–
3.	<b>Total differently abled employees (D + E)</b>	562	419	75%	142	25%
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	1267	589	46%	664	52%
5.	Other than permanent (G)	145	88	61%	55	38%
6.	<b>Total differently abled workers (F + G)</b>	1412	677	48%	719	51%

Note: Total workforce include those who were not identified as male or female.

21. Participation/Inclusion/Representation of women

Note: Totals include all employees and workers other than male and female

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14%
Key Management Personnel	3	0	0%

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years)

	FY 2025 (Turnover rate in current FY)			FY 2024 (Turnover rate in current FY)			FY 2023 (Turnover rate in current FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12%	15%	13%	18%	25%	20%	17%	17%	17%
Permanent Workers	25%	32%	28%	29%	32%	31%	52%	58%	55%

V. Holding, Subsidiary and Associate Companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

As on March 31, 2025

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	Motherson Innovations Tech Limited	Subsidiary	100%	Yes
2	SMR Automotive Systems India Limited (Jointly held by the Company and MSSL Mauritius Holdings Ltd.)	Subsidiary	100%	Yes
3	SMRC Automotive Products India Limited (held by MSSL Mauritius Holdings Ltd.)	Subsidiary	100%	Yes
4	Samvardhana Motherson Auto Component Private Limited	Subsidiary	100%	Yes
5	Motherson Health and Medical System Limited (formerly Samvardhana Motherson Maadhyam International Limited)	Subsidiary	100%	Yes
6	Samvardhana Motherson Global Carriers Limited	Subsidiary	100%	Yes
7	Samvardhana Motherson Innovative Solutions Limited (SMISL)	Subsidiary	100%	Yes
8	Samvardhana Motherson Refrigeration Product Limited (held by SMISL)	Subsidiary	100%	Yes
9	Motherson Machinery and Automations Limited (held by SMISL)	Subsidiary	100%	Yes
10	Samvardhana Motherson Auto System Private Limited (held by SMISL)	Subsidiary	100%	Yes
11	Motherson Technology Services Limited (MTSL)	Subsidiary	92.96%	Yes
12	Samvardhana Motherson Health Solutions Limited (100% held by MTSL)	Subsidiary	92.96%	Yes
13	SAKS Ancillaries Limited (Jointly held by the Company and SMISL)	Subsidiary	98.32%	Yes
14	Samvardhana Motherson Hamakyorex Engineered Logistics Limited (held by Samvardhana Motherson Global Carriers Ltd.)	Subsidiary	50%	Yes
15	Motherson Techno Tools Limited (held by SMISL)	Subsidiary	60.06%	Yes
16	Motherson Molds and Diecasting Limited (jointly held by the Company and CTM India Limited)	Subsidiary	100%	Yes
17	Motherson Air Travel Agencies Limited	Subsidiary	74%	Yes
18	CTM India Limited	Subsidiary	41%	Yes
19	Motherson Auto Solutions Limited (held by SMISL)	Subsidiary	100%	Yes

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
20	Fritzmeier Motherson Cabin Engineering Private Limited	Subsidiary	100%	Yes
21	Motherson Electronic Components Private Limited	Subsidiary	100%	Yes
22	CIM Tools Private Limited	Subsidiary	55%	Yes
23	Aero Treatments Private Limited (83% held by CIM Tools Private Ltd.)	Subsidiary	55%	Yes
24	Youngshin Motherson Auto Tech Limited	Subsidiary	80%	Yes
25	Saddles International Automotive and Aviation Interiors Private Limited	Subsidiary	51%	Yes
26	Rollon Hydraulics Private Limited	Subsidiary	100%	Yes
27	Samvardhana Motherson Adsys Tech Limited	Subsidiary	100%	Yes
28	Samvardhana Motherson International Leasing IFSC Limited	Subsidiary	100%	Yes
29	Motherson Yachio Automobile Private Limited (formerly Yachiyo India Manufacturing Private Limited) (held by MSSL Mideast (FZE))	Subsidiary	100%	Yes
30	Prysm Displays (India) Private Limited	Subsidiary	100%	Yes
31	Irilic Private Limited	Subsidiary	73%	Yes
32	Motherson Electro Components Limited (formerly Samvardhana Motherson Advanced Innovations Limited (held by SMISL))	Subsidiary	100%	Yes
33	MSSL Mauritius Holdings Ltd. (MMHL)	Subsidiary	100%	Yes
34	Samvardhana Motherson Holding (M) Private Limited	Subsidiary	100%	Yes
35	Motherson Electrical Wires Lanka Pvt. Ltd.	Subsidiary	100%	Yes
36	MSSL Mideast (FZE) (MSSL ME)	Subsidiary	100%	Yes
37	Motherson Wiring System (FZE) (held by MSSL ME)	Subsidiary	100%	Yes
38	MSSL Tooling (FZE) (held by MSSL ME)	Subsidiary	100%	Yes
39	Samvardhana Motherson Global (FZE) (held by MSSL ME)	Subsidiary	100%	Yes
40	Motherson PKC Harness Systems FZ-LLC (held by PKC Eesti AS)	Subsidiary	100%	Yes
41	Global Environment Management (FZE) (held by MMHL)	Subsidiary	100%	Yes
42	Motherson Technology Service Mid East FZ-LLC (100% held by MTSL)	Subsidiary	92.96%	Yes

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
43	Motherson Techno Tools Mideast FZE (100% held by Motherson Techno Tools Limited)	Subsidiary	60.06%	Yes
44	Samvardhana Motherson Electric Vehicles L.L.C (held by MSSL ME)	Subsidiary	100%	Yes
45	Motherson International Limited, Abu Dhabi (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
46	Motherson Strategic Systems Mideast Limited, Dubai (held by MSSL ME)	Subsidiary	100%	Yes
47	Motherson Treasury Strategy Limited, Abu Dhabi	Subsidiary	100%	Yes
48	Global Tech Machinery FZ-LLC (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
49	Prysm Middle East DMCC, U.A.E. (held by MSSL Consolidated Inc.)	Subsidiary	100%	Yes
50	Samvardhana Motherson Finance Service Cyprus Limited	Subsidiary	100%	Yes
51	Samvardhana Motherson Global Holdings Ltd. (SMGHL) (jointly held by MMHL and Samvardhana Motherson Holding (M) Pvt. Ltd.)	Subsidiary	100%	Yes
52	SMR Automotive Technology Holding Cyprus Limited (held by SMR)	Subsidiary	100%	Yes
53	MSSL Global RSA Module Engineering Limited (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
54	Vacuform 2000 (Proprietary) Limited (held by Motherson Global Investments B.V.)	Subsidiary	51%	Yes
55	Motherson Lumen Systems South Africa (Pty) Ltd. (held by Motherson Lumen)	Subsidiary	90%	Yes
56	Kyungshin Industrial Motherson Private Limited	Joint Venture	50%	No
57	Highly Marelli Motherson Thermal Solutions Private Limited (formerly Calsonic Kansei Motherson Auto Products Pvt. Ltd.)	Joint Venture	49%	No
58	Motherson Sumi Wiring India Limited	Joint Venture	33%	No
59	Anest Iwata Motherson Private Limited (through SMISL)	Joint Venture	49%	No
60	Marelli Motherson Automotive Lighting India Private Limited	Joint Venture	50%	No
61	Marelli Motherson Auto Suspension Parts Private Limited	Joint Venture	50%	No
62	Spheros Motherson Thermal System Limited (formerly Valeo Motherson Thermal Commercial Vehicles India Limited)	Joint Venture	49%	No

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
63	Matsui Technologies India Limited	Joint Venture	50% - 1 Share	No
64	Frigel Intelligent Cooling Systems India Private Limited (50% held by Matsui Technologies India Limited)	Joint Venture	25%	No
65	Nissin Advanced Coating Indo Co. Private Limited (through SMISL)	Joint Venture	49%	No
66	Motherson Bergstrom HVAC Solutions Private Limited	Joint Venture	50%	No
67	AES (India) Engineering Limited (held by SMISL)	Associate	26%	No
68	MSSL (GB) Limited (Jointly held by the Company and MSSL Mideast (FZE))	Subsidiary	100%	Yes
69	MSSL GmbH	Subsidiary	100%	Yes
70	Motherson Air Travel Pvt. Ltd. (held by MSSL Mideast (FZE))	Subsidiary	100%	Yes
71	MSSL Advanced Polymers s.r.o. (held by MSSL GmbH)	Subsidiary	100%	Yes
72	Motherson Air Travel Agency GmbH (held by MSSL GmbH)	Subsidiary	100%	Yes
73	MSSL s.r.l. Unipersonale (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
74	MSSL Ireland Private Limited (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
75	Samvardhana Motherson Automotive Systems Group B.V. (SMRPBV) (held by the Company and SMGHL)	Subsidiary	100%	Yes
76	Samvardhana Motherson Reflectec Group Holdings Limited (SMR) (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
77	SMR Automotive Mirror Parts and Holdings UK Ltd (held by SMR)	Subsidiary	100%	Yes
78	SMR Automotive System Solutions France SAS (formerly SMR Automotive Systems France S.A.) (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
79	SMR Automotive Mirror Technology Holding Hungary KFT (held by SMR Automotive Technology Holding Cyprus Limited)	Subsidiary	100%	Yes
80	SMR Patents s.a.r.l. (held by SMR Automotive Mirror Parts and Holdings UK Ltd.)	Subsidiary	100%	Yes
81	SMR Automotive Technology Valencia S.A.U. (held by SMR Automotive Mirror Parts and Holdings UK Ltd.)	Subsidiary	100%	Yes
82	SMR Automotive Mirrors UK Limited (held by SMR Automotive Mirror Parts and Holdings UK Ltd.)	Subsidiary	100%	Yes

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
83	SMR Automotive Mirror Systems Holding Deutschland GmbH (held by SMR Automotive Mirror Parts and Holdings UK Ltd.)	Subsidiary	100%	Yes
84	SMR Automotive Mirror Technology Hungary BT (jointly held by SMR Automotive Technology Holding Cyprus Limited and SMR Automotive Mirror Parts and Holding UK Ltd.)	Subsidiary	100%	Yes
85	Motherson Business Service Hungary Kft. (held by SMR Automotive Mirror Technology Hungary BT)	Subsidiary	100%	Yes
86	Motherson DRSC Deutschland GmbH (formerly SMR Automotive Beteiligungen Deutschland GmbH) (held by MGH)	Subsidiary	100%	Yes
87	SMR Automotive Mirrors Stuttgart GmbH (held by SMR Automotive Mirror Systems Holding Deutschland GmbH)	Subsidiary	100%	Yes
88	SMR Automotive Systems Spain S.A.U (held by SMR Automotive Mirrors Stuttgart GmbH)	Subsidiary	100%	Yes
89	SMR Grundbesitz GmbH & Co. KG (held by SMR Automotive Mirror Systems Holding Deutschland GmbH)	Subsidiary	93.07%	Yes
90	SMR Automotives Systems Macedonia Dooel Skopje (held by SMR Automotive Mirror Technology Holding Hungary Kft)	Subsidiary	100%	Yes
91	SMR Mirrors UK Limited (held by SMR Automotive Vision System Operations USA INC)	Subsidiary	100%	Yes
92	Motherson Innovations Company Limited (held by SMR)	Subsidiary	100%	Yes
93	Motherson Innovations Deutschland GmbH (held by Motherson Innovations Company Limited)	Subsidiary	100%	Yes
94	SMR Automotive Industries RUS Limited Liability Company (jointly held by SMR Automotive Mirror Technology Holding Hungary Kft and SMR Automotive Technology Holding Cyprus Ltd)	Subsidiary	100%	Yes
95	SMR Plast Met Molds and Tools Turkey Kalıp İmalat Anonim Şirketi (held by SMR Automotive Mirrors Stuttgart GmbH)	Subsidiary	75%	Yes
96	SMR Plast Met Automotive Tec Turkey Plastik İmalat Anonim Şirketi (held by SMR Automotive Mirrors Stuttgart GmbH)	Subsidiary	75%	Yes

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
97	Motherson Germany Holding GmbH (MGH) (formerly Samvardhana Motherson Peguform GmbH) (held by Motherson Global Investment B.V.)	Subsidiary	100%	Yes
98	SMP Deutschland GmbH (held by MGH and SMGHL)	Subsidiary	100%	Yes
99	SMP Logistik Service GmbH (held by SMP Deutschland GmbH)	Subsidiary	100%	Yes
100	SMP Automotive Solutions Slovakia s.r.o. (held by SMP Deutschland GmbH)	Subsidiary	100%	Yes
101	SMP Automotive Technology Iberica S.L. (held by Motherson Global Investment B.V.)	Subsidiary	100%	Yes
102	Motherson SAS Barcelona S.L.U. (formerly Samvardhana Motherson Peguform Barcelona S.L.U.) (held by SMP Automotive Technology Iberica S.L.)	Subsidiary	100%	Yes
103	SMP Automotive Technologies Teruel Sociedad Limitada (held by SMP Automotive Technology Iberica S.L.)	Subsidiary	100%	Yes
104	Samvardhana Motherson Peguform Automotive Technology Portugal S.A. (held by SMP Automotive Technology Iberica S.L.)	Subsidiary	100%	Yes
105	SMP Automotive Exterior GmbH (held by MGH)	Subsidiary	100%	Yes
106	Samvardhana Motherson Innovative Autosystems B.V. & Co. KG (held by MGH)	Subsidiary	100%	Yes
107	Samvardhana Motherson Innovative Autosystems Holding Company BV (held by SMR)	Subsidiary	100%	Yes
108	SM Real Estate GmbH (held by SMGHL & SMP Automotive Exterior GmbH)	Subsidiary	100%	Yes
109	Celulosa Fabril (Cefa) S.A. (held by SMP Automotive Technology Iberica S.L.)	Subsidiary	50%	Yes
110	Modulos Ribera Alta S.L.Unipersonal (100% held by Celulosa Fabril (Cefa) S.A.)	Subsidiary	50%	Yes
111	Wisetime Oy (held by PKC Wiring Systems Oy)	Subsidiary	100%	Yes
112	SMP Automotive Interior Modules d.o.o. Čuprija (held by SMRC Automotive Modules France SAS)	Subsidiary	100%	Yes
113	MSSL Estonia WH OÜ (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
114	PKC Group Oy (held by MSSL Estonia WH OÜ)	Subsidiary	100%	Yes
115	PKC Wiring Systems Oy (held by PKC Group Oy)	Subsidiary	100%	Yes

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
116	PKC Group Poland Sp. z o.o. (held by PKC Eesti AS)	Subsidiary	100%	Yes
117	PKC Wiring Systems Llc (held by PKC Wiring Systems Oy)	Subsidiary	100%	Yes
118	Project del Holding S.a.r.l. (held by PKC Wiring Systems Oy)	Subsidiary	100%	Yes
119	PKC Eesti AS (held by PKC Wiring Systems Oy)	Subsidiary	100%	Yes
120	TKV-sariat Oy (held by PKC Wiring Systems Oy)	Subsidiary	100%	Yes
121	PKC SEGU Systemelektrik GmbH (held by PKC Wiring Systems Oy)	Subsidiary	100%	Yes
122	Groclin Luxembourg S.à r.l. (held by PKC Group Poland Holding Sp. z o.o.)	Subsidiary	100%	Yes
123	PKC Group Lithuania UAB (held by PKC Eesti AS)	Subsidiary	100%	Yes
124	PKC Group Poland Holding Sp. z o.o. (held by PKC Wiring Systems Oy)	Subsidiary	100%	Yes
125	OOO AEK (jointly held by PKC Eesti AS and TKV Sariat Oy)	Subsidiary	100%	Yes
126	Kabel-Technik-Polska Sp. z o.o. (held by Groclin Luxembourg S.à r.l.)	Subsidiary	100%	Yes
127	Motherson Global Holdings Company B.V. (formerly SMRC Automotives Techno Minority Holdings B.V.) (held by SMRP BV)	Subsidiary	100%	Yes
128	Motherson Global Investments B.V. (formerly SMRC Automotive Holdings Netherlands B.V.) (held by Motherson Global Holdings Company B.V.)	Subsidiary	100%	Yes
129	SMRC Automotive Modules France SAS (held by Motherson Global Investment B.V.)	Subsidiary	100%	Yes
130	Samvardhana Motherson Reydel Automotive Parts Holding Spain, S.L.U. (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
131	SMRC Automotive Interiors Spain S.L.U. (held by Samvardhana Motherson Reydel Automotive Parts Holding Spain, S.L.U.)	Subsidiary	100%	Yes
132	SMRC Automotive Interior Modules Croatia d.o.o (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
133	Samvardhana Motherson Reydel Autotecc Morocco SAS (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
134	SMRC Automotive Technology RU LLC (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes



Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
135	SMRC Smart Interior Systems Germany GmbH (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
136	SMRC Automotive Solutions Slovakia s.r.o. (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
137	SMRC Automotive Holding South America B.V. (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
138	SMRC Automotive Modules South America Minority Holdings B.V. (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
139	Motherson Sinternmetal Technology B.V. (held by SMISL)	Subsidiary	100%	Yes
140	Motherson Technology Services GmbH (100% held by MTSL)	Subsidiary	92.96%	Yes
141	Motherson Technology Services United Kingdom Limited (100% held by MTSL)	Subsidiary	92.96%	Yes
142	Motherson Technology Services Spain S.L.U. (100% held by MTSL)	Subsidiary	92.96%	Yes
143	MSSL Germany Real Estate B.V. & Co. KG (jointly held by MSSL GmbH and SMRPBV)	Subsidiary	100%	Yes
144	SMP Automotive Ex Real Estate B.V. & Co. KG (jointly held by SM Real Estate GmbH and MSSL GmbH)	Subsidiary	100%	Yes
145	SMP D Real Estates B.V. & Co. KG (jointly held by SMP Deutschland GmbH and MSSL GmbH)	Subsidiary	100%	Yes
146	Motherson Sequencing and Assembly Services GmbH (held by MGH)	Subsidiary	100%	Yes
147	Motherson Sequencing and Assembly Services Global Group GmbH (held by Motherson Sequencing and Assembly Services GmbH)	Subsidiary	100%	Yes
148	Motherson SAS Automotive Service and Module Systems Rennes S.A.S.U (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
149	Motherson SAS Automotive Service France S.A.S.U. (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
150	Motherson SAS Automotive Service Czechia s.r.o. (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
151	Motherson SAS Automotive Systems and Technologies Slovakia s.r.o. (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
152	Motherson SAS Automotive Modules De Portugal Unipessoal, Lda (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
153	Motherson SAS Automotive Services Spain, S.A (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
154	Motherson SAS Turkey Otomotiv Servis Ticaret Limited Sirketi (formerly SAS Otosistem Teknik Sanayi ve Ticaret Limited Şirketi) (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
155	Motherson DRSC Modules Spain, S.A.U. (held by SMP Automotive Technology Iberica S.L)	Subsidiary	100%	Yes
156	Centro especial de empleo de Motherson DRSC Picassent, S.L.U. (held by Motherson DRSC Modules Spain, S.A.U.)	Subsidiary	100%	Yes
157	Motherson DRSC Automotive Poland Sp.z o.o. (formerly Dr. Schneider Automotive Polska Sp. zo.o., Poland) (held by SMRPBV)	Subsidiary	100%	Yes
158	PKC Real Estate Germany B.V. & Co. KG (held by PKC SEGU Systemelektrik GmbH and MSSL GmbH)	Subsidiary	100%	Yes
159	SM Real Estates Germany B.V. & Co. KG (held by SM REAL Estate GmbH and MSSL GmbH)	Subsidiary	100%	Yes
160	SMR Real Estate Deutschland B.V. & Co. KG (held by SMR Automotive Mirror Systems Holding Deutschland GmbH and MSSL GmbH)	Subsidiary	100%	Yes
161	Motherson Deltacarb Advanced Metal Solutions SA (held by Motherson Global Investment B.V.)	Subsidiary	100%	Yes
162	CEFA Poland s.p.z.o.o. (100% held by Celulosa Fabril (Cefa) S.A.)	Subsidiary	50%	Yes
163	Yachiyo Germany GmbH (held by Motherson Yachiyo)	Subsidiary	81%	Yes
164	Lumen Europe Sp. z.o.o. (held by Motherson Lumen)	Subsidiary	100%	Yes
165	Motherson Aerospace Top Holding Co SAS (MAS) (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
166	Motherson Aerospace SAS	Subsidiary	100%	Yes
167	ADI Aerotube (SAS), France	Subsidiary	100%	Yes

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
168	ADI Composites Medical (SAS), France	Subsidiary	100%	Yes
169	ADI Kalfa (SAS), France	Subsidiary	100%	Yes
170	Exameca (SAS), France	Subsidiary	100%	Yes
171	Exameca Mesure (SAS), France	Subsidiary	100%	Yes
172	GIE Groupe AD (GIE), (under liquidation)	Subsidiary	100%	Yes
173	Micro Mecanique Pyreneenne (SAS), France	Subsidiary	100%	Yes
174	Motherson Aerospace Holding Company SAS	Subsidiary	100%	Yes
175	Motherson Aerospace Mid Holdings Company SAS	Subsidiary	100%	Yes
176	MS Composites (SAS), France	Subsidiary	100%	Yes
177	SCI AD Industrie La Chassagne, France	Subsidiary	100%	Yes
178	Societe Nouvelle D'exploitation Deshors Aeronautique defense ET industrie	Subsidiary	100%	Yes
179	Adima Aerospace (SARL), Morocco	Subsidiary	100%	Yes
180	MS Composites Maroc (SA), Morocco	Subsidiary	100%	Yes
181	AD Industrie Tunisie (SARL), Tunisia ^	Subsidiary	100%	Yes
182	Eissmann SMP Automotive Interieur Slovensko s.r.o (through SMP Deutschland GmbH)	Joint Venture	49%	No
183	MSSL México, S.A. De C.V. (held by MSSL (S) Pte Ltd.)	Subsidiary	100%	Yes
184	MSSL Consolidated Inc. (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
185	MSSL Wiring System Inc. (held by MSSL Consolidated Inc.)	Subsidiary	100%	Yes
186	Alphabet de Mexico, S.A. de C.V. (held by MSSL (GB) Limited)	Subsidiary	100%	Yes
187	Alphabet de Mexico de Mondlova. S.A. de C.V. (held by MSSL (GB) Limited)	Subsidiary	100%	Yes
188	Alphabet de Saltillo, S.A. de C.V. (held by MSSL (GB) Limited)	Subsidiary	100%	Yes
189	MSSL Wirings Juarez, S.A. de C.V. (held by MSSL (GB) Limited)	Subsidiary	100%	Yes
190	Motherson Techno Precision México, S.A. de C.V. (held by Motherson Air Travel Agency GmbH)	Subsidiary	100%	Yes
191	SMR Automotive Mirror International USA Inc. (held by SMR Mirrors UK Limited)	Subsidiary	100%	Yes



Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
209	AEES Manufactura. S. De R.L de C.V. (held by Project del Holding S.a.r.l.)	Subsidiary	100%	Yes
210	Cableodos del Norte II, S. de R.L de C.V. (held by Project del Holding S.a.r.l.)	Subsidiary	100%	Yes
211	Manufacturera de Componentes Eléctricos de México, S. de R.L. de C.V. (held by Project del Holding S.a.r.l.)	Subsidiary	100%	Yes
212	Arneses y Accesorios de México, S. de R.L de C.V. (held by Project del Holding S.a.r.l.)	Subsidiary	100%	Yes
213	Asesoria Mexicana Empresarial, S. de R.L de C.V. (held by Project del Holding S.a.r.l.)	Subsidiary	100%	Yes
214	Arneses de Ciudad Juarez II, S. de R.L. de C.V. (held by Project del Holding S.a.r.l.)	Subsidiary	100%	Yes
215	PKC Group de Piedras Negras, S. de R.L. de C.V. (held by Project del Holding S.a.r.l.)	Subsidiary	100%	Yes
216	PKC Group AEES Commercial S. de R.L de C.V (held by Project del Holding S.a.r.l.)	Subsidiary	100%	Yes
217	SMRC Fabricacao e Comercio de Produtos Automotivos do Brasil Ltda (held by SMRC Automotive Holding South America B.V.)	Subsidiary	100%	Yes
218	Motherson Technology Services USA Limited (100% held by MTSL)	Subsidiary	92.96%	Yes
219	SMI Consulting Technologies Inc. (100% held by MTSL)	Subsidiary	92.96%	Yes
220	Motherson Electroplating US LLC. (held by SMP Automotive Systems Alabama Inc.)	Subsidiary	100%	Yes
221	SMRC Automotive Tech Argentina S.A. (jointly held by SMRC Automotive Holding South America B.V. and SMRC Automotive Modules South America Minority Holdings B.V.)	Subsidiary	100%	Yes
222	Motherson SAS Automotive Services USA Inc. (formerly SAS Automotive USA, Inc.) (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
223	Motherson SAS Automotive Modules and Services Argentina S.A. (formerly SAS Automotriz Argentina S.A.) (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
224	SAS Automotive do Brazil Ltda. (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
225	SAS Automotive Systems S.A. de C.V. (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
226	Motherson Group Investments USA Inc. (held by MSSL GB)	Subsidiary	100%	Yes

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
227	Motherson DRSC Modules USA Inc. (held by Motherson Global Investment B.V.)	Subsidiary	100%	Yes
228	Motherson Yachiyo Automotive Tech Products of America, Inc. (formerly Yachiyo of America Inc.) (held by Motherson Yachiyo)	Subsidiary	81%	Yes
229	Yachiyo of Ontario Manufacturing, Inc. (held by Motherson Yachiyo)	Subsidiary	81%	Yes
230	Yachiyo Mexico Manufacturing S.A. de C.V. (held by Motherson Yachiyo)	Subsidiary	81%	Yes
231	Yachiyo Do Brasil Industria E Comercio De Pecas Ltda (held by Motherson Yachiyo)	Subsidiary	81%	Yes
232	Motherson Yachiyo US Automotive Systems, Inc. (formerly US Yachiyo, Inc.) (held by Motherson Yachiyo Automotive Tech Products of America, Inc.)	Subsidiary	81%	Yes
233	Yachiyo Manufacturing of America, LLC (held by Motherson Yachiyo Automotive Tech Products of America, Inc.)	Subsidiary	81%	Yes
234	Motherson Yachiyo AY Manufacturing Ltd., USA (formerly AY Manufacturing Ltd.) (held by Motherson Yachiyo Automotive Tech Products of America, Inc.)	Subsidiary	81%	Yes
235	Motherson Lumen North America, Inc. (held by Motherson Lumen)	Subsidiary	100%	Yes
236	Motherson Prysm Inc. (held by Motherson Consolidated Inc.)	Subsidiary	100%	No
237	Atsumitec De Mexico S.A. De. C.V. (100% held by Atsumitec)	Subsidiary	95%	No
238	ADA Technologies Inc. (100% held by Atsumitec)	Subsidiary	95%	No
239	SMR Automotive Yancheng Co. Ltd. (held by SMR Automotive Holding Hong Kong Limited)	Subsidiary	100%	Yes
240	Samvardhana Motherson Corp Management Shanghai Co Ltd. (held by SMR Automotive Mirrors Stuttgart GmbH)	Subsidiary	100%	Yes
241	SMR Automotive (Langfang) Co. Ltd (held by SMR Automotive Mirror Systems Holding Deutschland GmbH)	Subsidiary	100%	Yes
242	SMP Automotive Interiors (Beijing) Co. Ltd. (held by SMRPBV)	Subsidiary	100%	Yes
243	Changchun Peguform Automotive Plastics Technology Co., Ltd. (held by SMP Deutschland GmbH)	Subsidiary	50% + 1 Share	Yes

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
244	Foshan Peguform Automotive Plastics Technology Co. Ltd. (100% held by Changchun Peguform Automotive Plastics Technology Co., Ltd.)	Subsidiary	50% + 1 Share	Yes
245	Tianjin SMP Automotive Component Company Limited (100% held by Changchun Peguform Automotive Plastics Technology Co., Ltd.)	Subsidiary	50% + 1 Share	Yes
246	Shenyang SMP Automotive Trim Co., Ltd (100% held by Changchun Peguform Automotive Plastics Technology Co., Ltd.)	Subsidiary	50% + 1 Share	Yes
247	Zhaoqing SMP Automotive Components Co., Ltd (100% held by Changchun Peguform Automotive Plastics Technology Co., Ltd.)	Subsidiary	50% + 1 Share	Yes
248	PKC Vehicle Technology (Suzhou) Co., Ltd. (held by PKC Group APAC Limited)	Subsidiary	100%	Yes
249	Jiangsu Huakai-PKC Wire Harness Co., Ltd. (held by PKC Group APAC Limited)	Subsidiary	50%	Yes
250	PKC Vechicle Technology (Hefei) Co, Ltd. (held by PKC Group APAC Limited)	Subsidiary	50%	Yes
251	Fuyang PKC Vehicle Technology Co., Ltd. (100% held by PKC Vechicle Technology (Hefei) Co. Ltd.)	Subsidiary	50%	Yes
252	Shangdong Huakai-PKC Wire Harness Co., Ltd. (100% held by Jiangsu Huakai-PKC Wire Harness Co., Ltd.)	Subsidiary	50%	Yes
253	Jilin Huakai PKC Wire Harness Co. Ltd. (25% held by PKC Wiring Systems Oy and 50% held by Jiangsu Huakai-PKC Wire Harness Co., Ltd.)	Subsidiary	50%	Yes
254	Shanghai SMRC Automotive Interiors Tech Consulting Co. Ltd. (held by Motherson Global Investment B.V.)	Subsidiary	100%	Yes
255	Motherson SAS Automotive Module Solutions (Shanghai) CO., LTD (formerly SAS Automotive Systems (Shanghai) Co., Ltd) (held by Motherson Sequencing and Assembly Services Global Group GmbH)	Subsidiary	100%	Yes
256	Motherson SAS Automotive Parts and Modules Foshan Co., Ltd. (held by Motherson SAS Automotive Module Solutions (Shanghai) CO., LTD.)	Subsidiary	100%	Yes
257	Motherson DRSC Automotive Product Trading (Shanghai) Co. Ltd. (formerly Dr. Schneider Automotive Trading (Shanghai) Co. Ltd.) (held by SMRPBV)	Subsidiary	100%	Yes
258	Motherson DRSC Automotive Systems (Liaoyang) Co. Ltd. (formerly Dr. Schneider Automotive Parts (Liaoyang) Co. Ltd.) (held by SMRPBV)	Subsidiary	100%	Yes

Sl. No.	Name of the holding/ subsidiary/ associate companies/ joint ventures	Indicate whether holding/subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participated in the Business Responsibility initiatives of the listed entity? (Yes/No)
277	Motherson Elastomers Pty Ltd. (100% held by MSSL Australia Pty Ltd.)	Subsidiary	80%	Yes
278	Motherson Investments Pty Ltd. (100% held by MSSL Australia Pty Ltd.)	Subsidiary	80%	Yes
279	SMR Holding Australia Pty Ltd. (SMR Australia) (held by SMR Automotive Mirror Technology Holding Hungary Kft)	Subsidiary	100%	Yes
280	SMR Automotive Australia Pty Ltd. (held by SMR Australia)	Subsidiary	100%	Yes
281	MSSL WH System (Thailand) Co., Ltd (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
282	MSSL Korea WH Limited (held by MSSL (S) Pte. Ltd.)	Subsidiary	100%	Yes
283	SMR Automotive System (Thailand) Limited (held by SMR Automotive Technology Holding Cyprus Limited)	Subsidiary	100%	Yes
284	SMRC Automotive Smart Interior Tech (Thailand) Ltd. (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
285	PT SMRC Automotive Technology Indonesia (jointly held by Motherson Global Investments B.V. and Motherson Global Holdings Company B.V.)	Subsidiary	100%	Yes
286	Yujin SMRC Automotive Techno Corp. (held by Motherson Global Investments B.V.)	Subsidiary	50.90%	Yes
287	SMRC Automotives Technology Phil Inc. (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
288	Re-Time Pty Ltd (held by SMR Australia)	Subsidiary	96.58%	Yes
289	Motherson Technology Service SG Pte. Ltd. (100% held by MTSL)	Subsidiary	92.96%	Yes
290	MSSL Japan Limited (held by MSSL (s) Pte Ltd.)	Subsidiary	100%	Yes
291	Siam Yachiyo Co., Ltd. (held by Motherson Yachiyo)	Subsidiary	81%	Yes
292	PT. Yachiyo Trimitra Indonesia (held by Motherson Yachiyo)	Subsidiary	81%	Yes
293	SMR Automotive Operations Japan K.K. (held by SMR Automotive Mirror Technology Holding Hungary Kft)	Subsidiary	100%	Yes
294	SMRC Automotive Interiors Japan Ltd. (held by Motherson Global Investments B.V.)	Subsidiary	100%	Yes
295	Motherson Technology Services Kabushiki Gaisha (85.71% held on Motherson Technology Service SG Pte. Ltd.)	Subsidiary	92.96%	Yes
296	Motherson Automotive Giken Industries Corp Ltd. (held by MSSL Japan Ltd.)	Subsidiary	50%	Yes

VI. CSR Details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) Yes
- (ii) Turnover (in ₹)\* - 101,868 million
- (iii) Net worth (in ₹)\* - 314,405 million

\*SAMIL Standalone entity

VI. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)  (If Yes, then provide web-link for grievance redress policy)	FY 2024-25			FY 2023-24		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0	NA	4	18	NA
Investors (other than shareholders)	Yes	0	0	NA	0	0	NA
Shareholders	Yes	0	0	NA	0	0	NA
Employees and workers	Yes	274	5		211	614	Certain claims were reclassified and integrated
Customers	Yes	1	0	NA	3	0	NA
Value Chain Partners	Yes	0	0	NA	1	22	NA
Other (please specify)	"Yes.... Weblink - No"	1	0		2	10	NA

Note 1: SAMIL is a listed Company with BSE Ltd. and National Stock Exchange of India Limited. As on March 31, 2025, SAMIL had more than 1,306,219 shareholders. The reported complaints mainly related to transmission of shares, change of name of shareholder etc. and the outcome is on external factors.

For detailed policies for grievance redressal mechanisms please refer to <https://www.motherson.com/performance/samil-investors/queries-and-grievances>. For detailed policies for Human Rights, please refer to <https://www.motherson.com/storage/Group-Policies/Human-Rights-Policy.pdf>

Acquisition made during FY 2024-25 been considered thus may not be comparable to previous year FY 2023-24

26. Overview of the entity’s material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Emissions & Climate and environmental action	Opportunity & Risk	Opp: Pro-activity as a sustainable solution provider enabling growth, potential competitive advantage. Risk: Increased severity of extreme weather events (floods / wild fires etc) > asset risk, increased insurance premiums; negative impacts on workforce (health, safety, absenteeism) Water – operating in UN identified high impact areas, Availability of insufficient renewable electricity. Failure to meet stakeholder expectation with respect to industry transition	Partnering through the value chain driving environmental action including renewable energy, resource use, waste management and water use.	Negative through Risk of higher operational costs and potential loss of business.
2	Environmental Innovation and Technology	Opportunity & Risk	Opp: Resource efficiency driving cost reductions and potential competitive advantage Risk: Expediting operational transition and potential failure to meet stakeholder expectations	Implementing long term climate transition plans	Negative short term, positive long term
3	Product Sustainability and stewardship	Opportunity & Risk	Opp: Product enhancement diversification and value addition aligned to industry trends and reducing product carbon footprint. Solution provider for reverse supply chain circularity Risk: Failure to meet customer expectations in terms of product sustainability. Recycled materials feedstock availability	Product road mapping process utilising innovation and technology to exceed customer requirements.	Positive
4	Diversity, Equity and Inclusion	Opportunity & Risk	Opp: Capitalizing on and leveraging existing global talent pool R: Inability to attract and retain talent	Improved employer branding, coomunication and development actions to attract diverse talent, retain and empower existing employees and associates.	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Employee Engagement	Opportunity	Opp: Increased employee loyalty, productivity, empowerment and motivation	Actions to develop capabilities, empowerment and motivation resulting in increased productivity and loyalty.	Positive
6	Employee Well-being	Opportunity	Opp: Reduce absenteeism and boost productivity.	Actions to reduce employee absenteeism and attrition enhance brand reputation, attract talent and drive long-term organizational growth.	Positive
7	Human rights throughout our operations and value chain	Risk	Risk: Potential business interruption, impact on employees and communities, Potential for accusations related to Human Rights through the value chain and risk of damage to reputation and loss of business.	Committed to UNGC principles and global deployment on the Human Rights policy.	Negative
8	Corporate Governance & Strategy	Opportunity & Risk	Opp: Continuous improvement of governances practices to maximise growth opportunities and realization of sustainability ambitions. Risk: Risk of failing to meet changing stakeholder expectations and broader societal needs.	Continuous stakeholder engagement, materiality assessments and governance of the board including sustainability subcommittee	Negative
9	Data Privacy and Information Security	Risk	Risk :Breaches can lead to loss of customer trust, business disruption, and reputational damage in an increasingly digital and globally connected landscape	Cyber security strategy, robust information security management system, multi-layered security technologies, and user awareness.	Negative
10	Management Systems	Opportunity	Opp: Potential for continuous increases in efficiency, agility, reliability and productivity across the entire enterprise.	Continuous improvement actions and deployment of digitalisation, standardisation with industry leading solutions	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Risk Management and Compliance	Opportunity & Risk	Opp: Implementation of de-risking strategy to reduce exposure to any one customer, country and product line Risk: Growth and diversification potnetial for increased complexity and exposure to risks. Regulatory risk with respect to operating in multiple jurisdictions, industries and potential for reputational damage	Ensure systematic re- evaluation of risk management throughout the value chain including inorganic growth due diligence. Maintain strong governance practices ensuring compliance to changing regulatory landscape.	Positive financial impact from de-risking strategy
12	Health & safety	Risk	Risk: Health and safety of employees is of paramount importance. Failure to protect health and safety and adhere to evolving and varied regulations could create significant disruption, commerical and reputational damage.	Global OHS principles statement, deployment and training to all employees. Regular reporting on saftey metrics and sharing of best practices	Negative
13	Supply chain sustainability and responsibility	Opportunity & Risk	Opp: New sustainable solutions to support reduction in product carbon footprint and forge more sustainable partnerships Risk: Challenge to address scope 3 and introduce sustainable materials solutions. Transparency and traceability of the value chain and actions required to ensure sustainability throughout the supply chain.	Engaging and collaborating with supplier/partners; Integration of principles and policies to the supply chain.	Potential negative financial impact



SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/ policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/ No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available	https://www.motherson.com/company/group-policies								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/ certifications/ labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	IATF 16949 UNGC Signatory	IATF 16949	ISO 45001* ISO14001; UNGC EcoVadis**	IFQM (Indian Federation of Quality Management)	UNGC (LkSG) German Supply Chain Due Diligence Act	ISO 14001*, ISO 50001*** CDP EcoVadis**	N/A		IATF 16949 TISAX Standard and ISO/IEC 27001****

\* We are in the process of ensuring that all the new sites that joined the group in the FY25 are getting the relevant accreditations \*\*EcoVadis IQ and score card tools are used to evaluate supplier sustainability performance \*\*\*106 of our sites have already achieved ISO 50001 accreditation - and we are confident we will reach our target. By measuring energy consumption at every step of every process, Motherson will identify opportunities to increase efficiency through process adjustments and/or introducing next-generation, energy-eicient production machinery \*\*\*\*Motherson Technology Services Limited (MTSL), governs the IT solutions and operations under the governance of Motherson Group IT at Corporate Level. MTSL is certified on ISO/IEC 27001.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	Management Objectives Adoption of international standards and accreditation	"Engagement with stakeholders over increased used of recycle to meet customer objectives"	Objective of 0 LTIFR and fatalities	Stakeholder Engagement and double materiality assessment process every 2 years	Signatory commitment to the principles of the UNGC	Carbon Net Zero across our current global operations by 2040; 50% reduction towards our net zero ambition by 2030 *. Implementation of water preservation initiatives at all owned facilities by 2030*	Map 100% of the Motherson footprint for key biodiversity areas and protected areas	To set new standards in good corporate citizenship.	
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.						Climate transition plans			

\*Baseline of FY23 ,which is dependent on being able to realize access to economically viable solutions for clean and renewable energy in the countries in which we operate

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Refer to pg 17
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors of the Company has constituted a Global Sustainability Committee to drive the sustainability goals of the Company. Mr. Barrie Painter, Chief sustainability Officer - General Management is responsible for implementation and oversight of Business Responsibility policies, and development of strategies for Motherson under the supervision and directions of the Board of Directors and/or the Global Sustainability Committee of the Company and development of strategies



Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. The Board of Directors of the Company has constituted a Global Sustainability Committee to drive the sustainability goals of the Company. The constitution of the aforesaid committee is available in the Corporate Governance Report forming part of the Annual Report								

10. Details of Review of NGRBCs by the Company

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Quarterly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Annually								
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.										P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
										No	No	No	No	No	No	No	No	No

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
"The entity does not have the financial or/human and technical resources available for the task (Yes/	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors	4	BRSR principles, Human rights, climate transition, biodiversity, water preservation	100%
Key Managerial Personnel	4	BRSR principles, Human rights, climate transition, biodiversity, water preservation	100%
Employees other than BoD and KMPs	7	Motherson code of conduct, whistleblower policy, Human rights, Antibribery, Anti-trust, Health & safety	100%
Workers	7	Motherson code of conduct, Human rights, Anti-bribery, Health & safety	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	Nil	Nil	Nil	Nil
Settlement	Nil	Nil	Nil	Nil	Nil
Compounding fee	Nil	Nil	Nil	Nil	Nil

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	Nil	Nil	Nil
Punishment	Nil	Nil	Nil	Nil

Response to Principle 1 Essential Indicator 2 pertains to the Company on Standalone basis.

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	NA

Response to Principle 1 Essential Indicator 3 pertains to the Company on Standalone basis.

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.  
Yes. The policy is available on the website at <https://www.motherson.com/storage/Group-Policies/Anti-Bribery-Gifts-Meals-&-Entertainment-Policy.pdf> .
5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2024-25	FY 2023-24
Directors	0	0
KMPs	0	0
Employees	0	0
Workers	0	0

Response to Principle 1 Essential Indicator 5 pertains to the Company on Standalone basis.

6. Details of complaints with regard to conflict of interest:

Number of complaints received in relation to issues of Conflict of Interest of the:	FY 2024-25		2023-24	
	Number	Remarks	Number	Remarks
Directors	0	NA	0	NA
KMPs	0	NA	0	NA

Response to Principle 1 Essential Indicator 6 pertains to the Company on Standalone basis.

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.  
  
Not applicable.
8. Number of days of accounts payables ((Accounts payable \*365) / Cost of goods/services procured) in the following format:

	FY 2024-25	FY 2023-24
Number of days of accounts payables	70	86

The figures for FY 24 have been restated to improve accuracy and clarity in reporting following the guidelines set forth in SEBI's circular dated December 20, 2024, which outlines Industry Standards Forum guidance for BRSR Core.

Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties:

Parameter	Metrics	FY 2024-25	FY 2023-24
Concentration of Purchases#	a. Purchases from trading houses as % of total purchases	4%	5%
	b. Number of trading houses where purchases are made from	66	10
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	88%	Refer note below
Concentration of Sales#	a. Sales to dealers / distributors as % of total sales	1.4%	0.3%
	b. Number of dealers / distributors to whom sales are made	520	326
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	30%	28%
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	2%	4%
	b. Sales (Sales to related parties / Total Sales)	4%	4%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)*	2%	1%
	d. Investments ( Investments in related parties / Total Investments made)**	NIL	NIL

# This is an India centric disclosure hence includes SAMIL India operations (i.e. including Indian Subsidiaries).

\* For computations of Loans & advances, security deposit amount has been removed and similarly 2024 number has been restated.

\*\* Not considering Joint Ventures & Associates for this calculation.

**Note:**

SAMIL and its Indian subsidiaries have identified certain suppliers as Trading House i.e. ""an entity that specializes in facilitating international and domestic trade and it acts as an intermediary between buyers and sellers, connecting them and facilitating the exchange of goods and services"". As there was no formal definition available, untill majority part of last financial year, suppliers' classification was not maintained in the database as required for above reporting to ensure the completeness. Due to above and paucity of information reported figures are based on the available information with the organisation.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

**Leadership Indicators**

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
5	Social , Goverance, Environment principles	70%

Company conducted supplier Online event to raise awareness about sustainability, covering governance, social, and environmental principles. Also launched dedicated supplier portal with guidance on sustainability practices and principles for suppliers to use as reference and guidance. Supplliers representing 70% of direct material spend were engaged.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, Company has Code of Conduct of Directors which clearly states that every director representing Motherson shall endeavour to avoid conflict of interest and is expected to act in the best interests of Motherson..

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	Current Financial Year 2025	Previous Financial Year 2024	Details of improvements in environmental and social impacts
R&D	15%	18%	Pre-production R&D expenses for 100% electric vehicles, and other divisional specific programs
Capex	15%	13%	Capex for Energy Generation and energy reduction programs, EV programs and other divisional specific programs

This exercise was carried out in a much more comprehensive detail this year in light of the updated guidance and therefore, the numbers of previous year were also restated match with the current year's.

2. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

- a Yes, Every value chain partner is required to follow the supplier code of conduct which includes a range of Sustainability focussed commitments. In addition our supplier sustainability performance is assessed through an independent 3rd party framework.
- b If yes, what percentage of inputs were sourced sustainably? At present, 46% of our direct material suppliers by spend have been assessed for sustainability performance.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

We are not yet involved in the end of life recovery with our customers. However packaging sheets per part number define which reusable packaging is to be used. The majority of Motherson sites globally operate within environments where recycling facilities exist for all types of waste, and use of recycled materials and packaging is adopted wherever possible. For locations where such facilities do not exist then all waste is disposed of in compliance with regulatory requirements.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity’s activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes, we are committed to advancing sustainable practices across our operations. Selected production facilities of SAMIL have proactively taken EPR registration with the Central Pollution Control Board (CPCB) as per their applicability for Plastic Waste Management Rules, 2016.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?:

NIC Code	NIC Code	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Boundary for which the Life Cycle Perspective / Assessment was conducted	Boundary for which the Life Cycle Perspective / Assessment was conducted
29302	Polymer & Modules	53%	Cradle to gate	No	No
29304	Wiring Harness	21%	Cradle to gate	No	No
29302	Vision Systems	14%	Cradle to gate	No	No

LCA calculation methodologies have been established within each category reported in the table above, with some specific representative product family LCAs already completed within each of the categories listed. The % revenues indicated are for the relevant product families with each category.

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
NA	NA	NA

Products currently produced by Motherson do not pose any significant social or environmental concerns or risks during their life cycle. Motherson directly supplies products to OEM customers as a B2B tier 1 supplier and is not yet operating abusiness model engaged in end of life recovery of products. We work closely aligned with our OEM customers to support their needs and evolving objectives with respect to end of life recyclability of our products & components supplied to them.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY 2024-25	FY 2023-24
Polymer resin (by mass)	8.60%	1.43%

The company is actively working to increase the use of recycled or re-used material in its products in alignment with customer's technical and commercial requirements. Due to the nature of commodity pricing associated particularly with resins this metric is captured on a mass basis rather than by value. The above numbers reflect resin polymers only.

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed.

	FY 25 Current Financial Year			FY 24 Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

Not applicable at this time. Mothersons most of the products and services are directly supplied to OEM customers as a B2B tier 1 / tier 2 supplies and is not yet operating a business model engaged in end of life recovery of products. We work closely aligned with our OEM customers to support their needs and evolving objectives with respect to end of life recyclability of our products & components supplied to them.

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
None	Not applicable, see note for question 4 above

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees:

Category	% of employees covered by										
	Total	Health insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
Permanent Employees											
Male	9,581	9,581	100%	8,628	90%	-	-	2,353	25%	-	-
Female	1,127	1,127	100%	956	85%	1,127	100%	-	-	1,127	100%
Total	10,708	10,708	100%	9,584	90%	1,127	100%	2,353	24%	-	-
Other than permanent employees											
Male	135	135	100%	105	78%	-	-	-	-	-	-
Female	53	53	100%	24	45%	53	100%	-	-	53	100%
Total	188	188	100%	129	69%	53	100%	-	-	-	-

Note: The information is for SAMIL and its Indian Subsidiaries. They comply with requirement under factories act 1948 and take necessary endeavour to supports the employees as required.

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total	Health insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
Permanent workers											
Male	10,409	10,409	100%	10,409	100%	-	-	-	-	-	-
Female	1,157	1,157	100%	1,157	100%	1,157	100%	-	-	1,157	100%
Total	11,566	11,566	100%	11,566	100%	1,157	100%	-	-	-	-
Other than permanent workers											
Male	13,279	13,279	100%	13,279	100%	-	-	-	-	-	-
Female	5,148	5,148	100%	5,148	100%	5,148	100%	-	-	5,148	100%
Total	18,427	18,427	100%	18,427	100%	5,148	100%	-	-	-	-

Note: The information is for SAMIL and its Indian Subsidiaries. They comply with requirement under factories act 1948 and take necessary endeavour to supports the workers as required.

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format –

	FY 2024-25	FY 2023-24
Cost incurred on well-being measures as a % of total revenue of the company	0.93%	0.86%

With new guidance from SEBI, we have updated our definition of wellbeing cost also includes Uniform charges, Canteens charges, Car Lease (fully company owned/managed, partly company owned/managed), Bus transportation for employees expenses, apart from the benefits disclosed above.

\*Note: The information is for SAMIL and its Indian Subsidiaries

Note: Independent assessment assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Permanent Benefits	FY 2024-25			FY 2023-24		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	Y	100%	100%	Y
Employee State Insurance	100%	100%	Y	100%	100%	Y

This response is for SAMIL India entities. There is 100% coverage to all eligible employee and workers

3. Accessibility of workplaces are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard. Yes our premises and offices have been purposefully designed or adapted to ensure accessibility for employees and workers with different abilities, in compliance with the Rights of Persons with Disabilities Act, 2016, and similar legislation applicable in all the locations where we operate.
4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy. Motherson Group have an Inclusion and Diversity Policy which sets out our commitment to equality and equal opportunity. Yes in support of our Inclusion and Diversity policy, the Motherson Code of Conduct embodies and reinforces our commitment to equality, equal opportunity and zero discrimination. This policy and code of conduct are available at Motherson.com
5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	74%	67%	76%	58%
Female	65%	90%	77%	56%
Total	70%	78%	76%	57%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief?

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes/follows the policies available for Global Committee in place to receive and redress grievances
Other than Permanent Workers	Yes/follows the policies available for Global Committee in place to receive and redress grievances
Permanent Employees	Yes/follows the policies available for Global Committee in place to receive and redress grievances
Other than Permanent Employees	Yes/follows the policies available for Global Committee in place to receive and redress grievances

Motherson has established various working groups, such as employee consultative committees, health and safety committees, canteen committees, and welfare committees, to address employee matters. To facilitate confidential submissions, mechanisms for anonymous or private submissions include designated email addresses and/or telephone numbers. Trade unions play a visible role in resolving grievances where they are present. Motherson follows an open-door policy, granting all employees access to senior management, regardless of their role or position within the organization. Additionally, Motherson has a formal Whistle-Blower Policy, providing a confidential platform for reporting grievances, which are subsequently investigated. The company also has a comprehensive policy on the prevention, prohibition, and redressal of sexual harassment in the workplace.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 25 (Current Financial Year)			FY 24 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	37,252	2,226	6%	28,442	2,009	7%
- Male	27,989	1,687	6%	21,624	1,278	6%
- Female	8,470	539	6%	6,818	731	11%
Total Permanent Workers	52,400	18,124	35%	65,529	20,199	31%
- Male	27,567	10,667	39%	32,059	8,095	25%
- Female	23,925	8,037	34%	33,470	12,104	36%

In accordance to UNGC principle we uphold uphold the freedom of association and the effective recognition of the right to collective bargaining for all at Motherson. Therefore, in FY25 we are updating the eligibility to reflect consolidated reporting for SAMIL. This response is for limited number of entities within SAMIL where disclosure is allowed due to privacy laws restrictions.

8. Details of training given to employees and workers:

Category	Current Financial Year FY25					Previous Financial Year FY24				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	28,313	28,313	100%	28,313	100%	29,325	66,407	100%	31,149	100%
Female	8,626	8,626	100%	8,626	100%	9,166	17,020	100%	11,989	100%
Total	37,732	37,732	100%	37,732	100%	38,491	83,427	100%	43,138	100%
Workers										
Male	52,100	52,100	100%	52,100	100%	52,200	75,074	100%	35,998	69%
Female	36,697	36,697	100%	36,697	100%	45,522	39,350	86%	33,010	73%
Total	90,154	90,154	100%	90,154	100%	97,722	114,424	100%	69,008	71%

The training provided includes employees who joined and left during the year, including mandatory programs such as health and safety and skill upgradation. Consequently, all employees have participated in these training programs, and some employees have undergone multiple training sessions.

9. Details of performance and career development reviews of employees and worker:

Category	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	27,989	26,400	94%	29,325	17,555	60%
Female	8,470	6,449	76%	9,166	7,416	81%
Total	37,252	34,006	93%	38,491	24,971	65%
Workers						
Male	27,567	21,458	78%	32,059	7,791	24%
Female	23,925	21,386	89%	33,470	1,883	6%
Total	52,400	42,850	83%	65,529	9,674	15%

Note: Total workforce include those who were not identified as male or female.

The Performance and Career Development Review policy differs across various regions and legal entities.

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

Yes. ISO 45001 certified health and safety management systems are implemented across the majority of our operations. In areas where this specific certification has not yet been obtained, alternative systems aligned with ISO principles are in place to ensure compliance and consistency.

Motherson places the highest priority on the health, safety, and well-being of our workforce and are committed to maintaining a secure and supportive working environment across all operations. This is achieved through adherence to globally recognized standards and the continual enhancement of our occupational health and safety practices.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

At Motherson we have a structured and proactive approach to the identification of hazards and assessment of occupational health and safety risks, consistent with the requirements of the ISO principles. We use a range of techniques to guarantee a thorough assessment of potential risks and related hazards. These include:

Routine monitoring: We carry out safety inspection walks, in which authorised workers examine the workplace to identify any potential or actual hazards. Inspections are conducted on a regular basis to track continued adherence to safety procedures and spot any new hazards.

Audits and management reviews: We carry out monthly and quarterly audits, to review the effectiveness of our hazard identification and risk assessment procedures. All outcomes are evaluated by management personnel as part of Motherson’s continual improvement cycle.

Preventative maintenance: We prioritise scheduled and preventative maintenance of all plant equipment to minimise the risk of work-related hazards arising from equipment failure or malfunction.

Training and participation: In line with ISO principles, we emphasise active worker engagement in all aspects of occupational health and safety. Employees at all levels are encouraged to participate in hazard identification. To support this, all new employees undergo comprehensive health and safety induction training upon onboarding.

c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)

Yes, from onboarding, all employees are trained on how to report workplace accidents, hazards, or near-misses through clearly established channels—such as their supervisor, Human Resources, or the Environment, Health & Safety (EHS) department.

Each site also maintains internal reporting mechanisms, including toolbox meetings, visual signage, and paging systems, to facilitate continuous and accessible communication. Reports are tracked and managed by the EHS function, and corrective actions are implemented and communicated transparently to all relevant stakeholders.

d. Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes, We have partnerships with panel hospitals to guarantee that workers can easily access healthcare facilities for their requirements. In certain locations, we also have medical professionals on-site who can offer immediate medical attention and support within our premises. These professionals may include doctors, nurses, and/or physiotherapists. Our employees are guaranteed timely and effective healthcare services thanks to our on-site presence.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category*	FY 25 Current Financial Year	FY 24 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.64	0.86
	Workers	1.10	1.11
Total recordable work-related injuries	Employees	47	86
	Workers	202	147
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	2
	Workers	1	4

\*Including in the contract workforce

Independent assessment assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

Motherson maintains a robust Occupational Health and Safety Management System that drives our commitment to a safe and healthy working environment. Guided by ISO 45001 principles, our approach is built around proactive risk management, employee engagement, and continual improvement. We proactively identify and assess risks across operations which are mitigated and monitored by health and safety committees at each operating unit.

13. Number of Complaints on the following made by employees and workers:

	FY 25 (Current Financial Year)			FY 24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	48	174		81	54	
Health & Safety	10	85		261	11	



14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	66%
Working Conditions	82%

Above data represents a proportion of sites accredited to ISO 14001 and ISO 45001

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

Our safety committee meetings review and discuss any incidents involving safety that happened during the previous month. Every incident is thoroughly investigated by this multidisciplinary committee which comprises the involved employee (if possible), their supervisor, Human Resources, Engineering, and EHS representatives. Using structured methodologies, the committee identifies unsafe acts or conditions and determines corrective and preventive actions to eliminate recurrence.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

Yes

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The following measures are in place for ensuring compliance to statutory dues:

- a) Reconciliation of GST returns filed by suppliers to check for any discrepancies
- b) Verification of Provident Fund (PF) and Employee State Insurance (ESI) challans collected from contractors
- c) Also, Motherson supplier code of conduct require suppliers to comply with tax laws and regulations

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employmen	
	FY 25 (Current Financial Year)	FY 24 (Previous Financial Year)	FY 25 (Current Financial Year)	FY 24 (Previous Financial Year)
Employees	Nil	Nil	Nil	Nil
Workers	Nil	Nil	Nil	Nil

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes, Motherson recognizes the importance of providing transition support to employees to facilitate their continued employment and smooth transition.

5. Details on assessment of value chain partner:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	46%
Working Conditions	46%

Mothersons direct material suppliers representing 46% of the total Direct material spend have been assessed by evidence based sustainability via Ecovadis Rating platform.

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

As of right now, Motherson has not encountered any material risks related to the evaluation of value chain partners' health and safety procedures or working conditions.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

The key stakeholder groups for the entity are well known based on many years of an established enterprise serving the needs of customers, investors, shareholders and the communities in which we are present in cooperation with our suppliers and partners. Listings of all key stakeholders are maintained and amended based upon the development of the entity and its subsidiaries resulting from the deployment of the 3CX10 strategy and the vision to be a preferred sustainable solutions provider to our customers.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Employees	No	Internal web portal, employee newsletters, posters and notice boards	Weekly, Daily	Safety, professional growth of employees, wellbeing, training and awareness
Customers	No	Meetings, events, technology shows, online portals, website	Weekly, Daily	Current and future business manangement, sustainable improvements
Partners	No	Meetings, events, online portals, website	Weekly	Identification and coordination of mutual opportunities, sustainable improvements
Suppliers	No	Meetings, events, webinars online portals, website	Weekly	Scope 3 decarbonization, social and governance responsibilities across the value chain Identifying and addressing needs and vulnerabilities
Community	No	CSR report, local community engagements via events, charities, open days	Monthly	Identifying and addressing needs and valnerabilities if any and Motherson’s role in improvements

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Investors/ Shareholders	No	As needed: Press releases and press conferences, email advisories, facility visits, inperson meetings, investor conferences, conference calls	Quarterly.	<ul style="list-style-type: none"> <li>Educating the investor community about company integrated value creation model and business strategy for the long term.</li> <li>Helping investors voice their concerns regarding company policies, reporting, strategy, etc.</li> <li>Understanding shareholder expectations.</li> </ul>

Leadership Indicators

- Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.  
  
Delegated to multiple interaction points with stakeholder groups. The feedback is shared with the board through board meetings and sustainability sub-committees of the board
- Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.  
  
Yes. Multiple responsible representatives of the group interact with stakeholders on a continuous basis providing input to the materiality assessment process of the organizations. Defined material topics are reviewed every 2 years for input to management processes , risk&opportunity assessment and strategic objectives.
- Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.  
  
Not applicable

PRINCIPLE 5: Businesses should respect and promote human rights

Essential Indicators

- Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2024-25			FY 2023-24		
	Total (A)	No. of employees/ workers covered	%	Total (C)	No. of employees/ workers covered	%
Employees						
Permanent	37,252	37,252	100%	28,442	41,766	100%
Other than permanent	480	480	100%	10,049	11,928	100%
Total employees	37,732	37,732	100%	38,491	53,694	100%
Workers						
Permanent	52,400	52,400	100%	65,529	84,275	100%
Other than permanent	37,754	37,754	100%	32,193	21,667	67%
Total workers	90,154	90,154	100%	97,722	105,942	100%

Note: Total workforce include those who were not identified as male or female.

- Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2024-25					FY 2023-24				
	Current Financial Year					Previous Financial Year				
	Total (A)	Equal Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
No. (B)		% (B/A)	No. (C)	% (C/A)	No. (E)		% (E/D)	No. (F)	% (F /D)	
Employees										
Permanent	37,252	1,838	5%	35,414	95%	28,442	2,674	9%	25,768	91%
Male	27,989	997	4%	26,992	96%	20,687	1,292	6%	19,395	94%
Female	8,470	363	4%	8,107	96%	7,755	1,382	18%	6,373	82%
Other than Permanent	480	–	–	480	100%	10,049	1,567	16%	8,482	84%
Male	324	–	–	324	100%	7,662	1,330	17%	6,332	83%
Female	156	–	–	156	100%	2,387	237	10%	2,150	90%
Workers										
Permanent	52,400	13,331	25%	39,069	75%	65,529	6,294	10%	59,235	90%
Male	27,567	11,293	41%	16,274	59%	43,178	2,953	7%	40,225	93%
Female	23,925	1,555	6%	22,370	94%	22,351	3,341	15%	19,010	85%
Other than Permanent	37,754	11,276	30%	26,478	70%	32,193	14,390	45%	17,803	55%
Male	24,533	6,816	28%	17,717	72%	21,491	10,299	48%	11,192	52%
Female	12,772	4,076	32%	8,696	68%	10,702	4,091	38%	6,611	62%

Note: Total workforce include those who were not identified as male or female.

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)				
Executive Directors	1	49,297,493	-	-
Non Executive Independent Director	3	7,770,000	1	7,890,000
Key Managerial Personnel	2	34,668,613	-	-
Employees other than BoD and KMP	4,817	650,004	316	600,214
Workers	7,191	204,935	2,242	191,179

This information is based on SAMIL standalone legal entity

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2024-25	FY 2023-24
Gross wages paid to females as % of total wages#	9.0%	9.55%

This metric is applicable in India hence data is for SAMIL India operations (i.e. including Indian Subsidiaries).

Independent assessment assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, in adhearance with the Human rights policy these are addressed by the management leadership team

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Motherson’s Human Rights Policy <https://www.motherson.com/storage/Group-Policies/Human-Rights-Policy.pdf> emphasizes the company’s recognition of international human rights principles as a signatory to the UN Global compact (UNGC). In accordance with this the company has a global Whistle-Blower policy and has implemented an anonymous submission and tracking platform operated by and external third party.

6. Number of Complaints on the following made by employees and workers:

	FY 2024-25 Current Financial Year			FY 2023-24 Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	6	2	NA	19	3	NA
Discrimination at workplace	57	22	NA	18	15	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/Involuntary Labour	0	0	NA	0	0	NA
Wages	70	13	NA	50	49	NA
Other human rights related issues	27	8	NA	8	4	NA

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2024-25	FY 2023-24
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	1	5
Complaints on POSH as a % of female employees / workers	0.01%	0.08%
Complaints on POSH upheld	1	5

POSH Act is applicable in India hence data is for SAMIL India operations (i.e. including Indian Subsidiaries)

Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Motherson has a Prevention of Harassment Policy <https://www.motherson.com/storage/Group-Policies/Prevention-of-Harassment-Policy.pdf> that strictly prohibits retaliation or victimization of individuals who seek redressal against all acts of harassment. The policy ensures that if a complaint is found to be true by the Reporting Authority, appropriate remedial action will be taken as prescribed in paragraph 7 of the policy.

The identity of the Reporting Person is kept confidential, and retaliation is strictly prohibited in accordance with the Code of Conduct for Employees and Whistleblower Policies. Motherson maintains a ‘zero tolerance’ approach towards any form of harassment in the workplace, and every individual is responsible for ensuring their actions and behaviors are free from harassment.

9. Do human rights requirements form part of your business agreements and contracts?

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100%
Forced/involuntary labour	100%
Sexual harassment	100%
Discrimination at workplace	100%
Wages	100%
Others – please specify	100%

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

Till now Motherson has not come across any significant risk arising from assessment

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

Motherson has deployed a standardised digital process for raising a whistle-blower complaint, this process is provided and operated by an independent external third-party.

2. Details of the scope and coverage of any Human rights due-diligence conducted.

As part of our commitment to upholding human rights and strengthening due diligence in our value chain, we have worked with third party databases to understand our risk profile with respect to particular human rights indices which have been identified as industry and geographically relevant for Motherson. This can inform regional approaches to our human rights awareness campaigns.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, our premises and offices have been purposefully designed or adapted to ensure accessibility for employees and workers with different abilities, in compliance with the Rights of Persons with Disabilities Act, 2016, and similar legislation applicable in all the locations where we operate.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	46%
Discrimination at workplace	46%
Child Labour	46%
Forced Labour/Involuntary Labour	46%
Wages	46%
Others – please specify	46%

Mothersons direct material suppliers representing 46% of the total Direct material spend have been assessed by evidence based sustainability assessment via Ecovadis Rating platform.

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

As of now, Motherson has not encountered any material risks related to the evaluation of value chain partners' related to question 4 above.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 25 (Current Financial Year)	FY 24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) Gigajoules	938,815	482,828
Total fuel consumption Petrol/Diesel (B)	1,429	836
Energy consumption sources Gas (C)	0	0
Total energy consumed from renewable sources (A+B+C)	940,244	483,664
From non-renewable sources		
Total electricity consumption (D)	4,124,872	3,942,756
Total fuel consumption Petrol/Diesel (E)	307,567	297,422
Energy consumption sources Gas (F)	1,522,618	1,303,577
Total energy consumed from non- renewable sources (D+E+F)	5,955,057	5,543,755
Total energy consumed (A+B+C+D+E+F)	6,895,301	6,027,419
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	6.1	6.1
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	*	*
Energy intensity in terms of physical output	#	#
Energy intensity (optional) – the relevant metric may be selected by the entity		

\*Since the reported intensity is global consolidated income, there is no need for a PPP adjustment

#Not reported as the company has diversified business profile of their products.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No. We are not included in the under the Performance, Achieve and Trade (PAT) Scheme of the Government of India

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 25 (Current Financial Year)	FY 24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	71,699
(ii) Groundwater	813,853	708,379
(iii) Third party water (Utilities)	2,341,848	1,882,806
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
<b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>	3,155,702	2,799,343
<b>Total volume of water consumption (in kilolitres)</b>	1,951,120	2,799,343
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	1.7 kilolitres/INR million	2.86 kilolitres/INR million
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	*	*
Water intensity in terms of physical output	#	#
Water intensity (optional) – the relevant metric may be selected by the entity		

\*Since the reported intensity is global consolidated income, there is no need for a PPP adjustment

#Not reported as the company has diversified business profile of their products.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

4. Provide the following details related to water discharged:

Parameter	FY 25 (Current Financial Year)	FY 24 (Previous Financial Year)
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
(i) To Surface water	186,389	0
- No treatment	108,863	0
- With treatment – please specify level of treatment	77,526 to local regulatory requirements	0
(ii) To Groundwater	25,309	205,389
- No treatment	19,136	171,138
- With treatment – please specify level of treatment	6,173 to local regulatory requirements	34,251 to local regulatory requirements
(iii) To Seawater	0	
- No treatment	0	
- With treatment – please specify level of treatment	0	
(iv) Sent to third-parties	992,884	427,964
- No treatment	519,108	370,481
- With treatment – please specify level of treatment	473,776 to local regulatory requirements	57,483 to local regulatory requirements
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
<b>Total water discharged (in kilolitres)</b>	<b>1,204,582</b>	<b>633,353</b>

Water discharge measurement has improved in FY25 although full measurement devices have not yet been fully implemented. Where measurements details are not available water discharge is estimated as per average percentage for remaining sites

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation:

A small number of sites, mainly in India, have been actively pursuing water treatment and recycling initiatives to see how close they can get to zero liquid discharge as an ambition. The learning from these activities will be taken group wide to support Motherson's ambition to significantly reduce water discharge in the coming years, but not every learning will be feasible to apply due to different processes and infrastructure issues at different sites and in different countries.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format.

Parameter	Please specify unit	FY 25 (Current Financial Year)	FY 24 (Previous Financial Year)
NOx	kgs	3,414	776
SOx	N/A		N/A
Particulate matter (PM)	N/A		N/A
Persistent organic pollutants (POP)	N/A		N/A
Volatile organic compounds (VOC)	N/A		N/A
Hazardous air pollutants (HAP)	N/A		N/A
Others – please specify			N/A

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY 25 (Current Financial Year)	FY 24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	98,641	83,737
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	527,824	505,006
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Kg CO2 e/INR Mn revenue	551 kg/INR million	597 kg/INR million
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*	Kg CO2 e/PPP adjusted revenue (Mn)	*	*
Total Scope 1 and Scope 2 emission intensity in terms of physical output		#	#

\*Since the reported intensity is global consolidated income, there is no need for a PPP adjustment

#Not reported as the company has diversified business profile of their products.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

The Motherson Group is actively working towards ISO50001 registration at all of its manufacturing sites, and alongside this is regularly performing energy surveys at sites to identify and reduce energy wastage. In addition there is a mechanism in place to report any initiatives implemented at individual sites and these ideas are shared widely across the group. Underpinning all of this is a move towards energy contracts using more renewable electricity sources, and the Group has a target to reduce its Scope 1&2 emissions footprint by 50% by 2030 compared to base year.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2024-25	FY 2023-24
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste <b>(A)</b>	33,099	32,245
E-waste <b>(B)</b>	141	112
Bio-medical waste <b>(C)</b>	0.05	
Construction and demolition waste <b>(D)</b>		
Battery waste <b>(E)</b>	64	
Radioactive waste <b>(F)</b>		
Other Hazardous waste. Please specify, if any. <b>(G)</b>	20,828	10,134
Other Non-hazardous waste generated <b>(H)</b> . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	89,989	78,619
<b>Total (A+B + C + D + E + F + G + H)</b>	144,121	121,110
<b>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)</b>	0.127 tonnes per INR million	0.123 tonnes per INR million
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)*</b>	*	*
<b>Waste intensity in terms of physical output</b>		
<b>Waste intensity (optional) – the relevant metric may be selected by the entity</b>		
<b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Recycled	Category A: 26,558 tonnes Category B: 132 tonnes Category E: 61 tonnes Category G: 8,624 tonnes Category H: 67,280 tonnes	Category A: 12,253 tonnes Category B: 0 tonnes Category G: 2,311 tonnes Category H: 39,319 tonnes
(ii) Re-used	Category A: 1,214 tonnes Category H: 68 tonnes	
(iii) Other recovery operations		
<b>Total</b>	<b>103,937</b>	



Parameter		FY 2024-25	FY 2023-24
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)			
Category of waste			
(i) Incineration	Category A:	3,375 tonnes	
	Category B:	7 tonnes	
	Category G:	10,662 tonnes	
	Category H:	11,101 tonnes	
(ii) Landfilling	Category A:	1,951 tonnes	
	Category B:	1 tonne	
	Category E:	3 tonnes	
	Category G:	1,542 tonnes	
	Category H:	11,539 tonnes	
(iii) Other disposal operations			
Total		40,181 tonnes	

\*Since the reported intensity is global consolidated income, there is no need for a PPP adjustment

#Not reported as the company has diversified business profile of their products.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

Waste is generated from production processes and inbound packaging, as well as general operational activity including maintenance.

At every site, production waste is monitored and reported on a monthly basis with the objective to minimise and reduce wherever possible. Any production waste produced is kept clearly segregated from general waste and is recycled wherever possible. The level of recycling infrastructure varies in different countries around the world.

General waste is always segregated between hazardous and non-hazardous materials, and is always disposed off in accordance with local legislation. What materials may be recycled using locally available facilities is appropriately done so.

Our processes are not reliant on toxic chemicals, but many sites do use chemiclas in their effluent treatment plants and any such ETP waste is always kept segregated and disposed off according to regulations.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N)If no, the reasons thereof and corrective action taken, if any.
1.	Curitiba, Brasil	Injection molding; sequencing; integrated assembly	These three sites are within 5km of a recognised biodiversity hotspot. All environmental requirements are complied with.
2.	Campo Alegre, Brasil	Wire Harness Assembly	This site is within 5km of a recognised biodiversity hotspot. All environmental requirements are complied with

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA	NA	NA	NA	NA	NA

MECPL EIA was not required as construction area was less than 1.5 Lakh sq mtrs, so they went for EC ( Environment Clearance). Response to Principle 6 Essential Indicator 12 pertains to the Company on Standalone basis.

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format: Yes, compliant.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
	NA	NA	NA	NA

Response to Principle 6 Essential Indicator 13 pertains to the Company on Standalone basis.

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- (i) Areas: Noida; Indore; Bangalore; Tapukara; Anathapur; Bechraji; Kandla; Karnataka; Dhorka; Manesar; Haryana; Jigani; Palani; Bawal; Bidadi
- (ii) Operations: 6 x injection molding; 1 x Logistics; 4 x Cut & sew; 3 x wire harness ; 7 x metal working; 1 x lighting & electronics; 1 x services; 2 x assembly; 2 x warehouse

(iii) Water withdrawal, consumption and discharge in the following format:

Category Over Exploited	FY 25 (Current Financial Year)	FY 24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	12,315
(ii) Groundwater	136,632	180,774
(iii) Third party water	85,950	62,626
(iv) Seawater / desalinated water		0
(v) Others		0
Total volume of water withdrawal (in kilolitres)	222,582	255,715
Total volume of water consumption (in kilolitres)	201,114	255,715
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		153,429
- No treatment		135,196
- With treatment – please specify level of treatment		18,233 to local regulatory requirements
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		102,286
- No treatment	320	83,979
- With treatment – please specify level of treatment	21,148 to local regulatory requirements	18,307 to local regulatoy requirements
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	21,468	255,715

(iii) Water withdrawal, consumption and discharge in the following format:

Category : Critical

Areas: Bechraji; Pune; Ranjangaon; Mandal

Operations: 3 x injection molding; 2 x logistics

Parameter	FY 25 (Current Financial Year)	FY 24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		11,050
(ii) Groundwater	315	82,023
(iii) Third party water	16,805	39,415
(iv) Seawater / desalinated water		0
(v) Others		0
Total volume of water withdrawal (in kilolitres)	17,120	1,32,488
Total volume of water consumption (in kilolitres)	15,020	1,32,488
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water		0
- No treatment		0
- With treatment – please specify level of treatment		0
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		1,32,488
- No treatment		70,670
- With treatment – please specify level of treatment		61,818 treated to local regulatory requirements
(v) Others		
- No treatment		
- With treatment – please specify level of treatment	1,780 to local regulatory requirement	
Total water discharged (in kilolitres)		1,32,488

The data for sites by areas of water stress is for SAMIL India Consolidate

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2024-25	FY 2023-24
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs,SF6, NF3, if available)	Metric tonnes of CO2 equivalent	9,914,985	8,549,735
Total Scope 3 emissionsper rupee of turnover		8.7 tonnes /million INR	8.7 tonnes /million INR
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

This calculation for FY25 has an increased scope of coverage versus FY24 and now covers more than 80% of purchased goods by value, plus business travel, Capital goods, Employee commuting, upstream and downstream logistics footprint, and waste generated in operations.

It excludes directed material spend from the Integrated Assemblies division in line with our financial data reporting.

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

There is no direct significant impact of our operations on the biodiversity here other than being part of the light industrial areas in proximity to the biodiversity zones. The sites are aware of their proximity and are aligned with the responsibilities that this entails.

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Operational Key performance indicators	Continuous improvement initiatives for environment such as reduction in resource consumption and waste	Maintaining management focus on daily operational performance
2	Operational initiatives and best practice sharing (TOTD and DO33)	Energy/resource efficiency campaign (TOTD)	Underpins our ongoing achievements in energy intensity reduction and water use reduction
3	Global Leadership development programme projects	Focus projects regarding improved environmental sustainability and economic circularity	Underpinning succession planning into middle and senior management roles
4	Environmental impact awareness based upon site location	Every site is assessed to determine its proximity to water courses and to areas identified as key biodiversity areas and the flora and fauna present, in order to ensure that our environmental impact is minimised	Active awareness of the local environment to every site and appropriate management controls in place
5	Global quality circles	Focus on problem solving and best practice improvement including within the scope the creation of positive environmental impacts	Building an ethos of team work and continuous improvements

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Every operating unit within the consolidated entity completes its own Business Continuity and disaster management plan based upon the perceived potential risks and impacts that could affect the facility, and how that facility working within its geography would be able to continue to meet its customer's requirements based upon the specific products and services provided. Our certification to IATF16949 ensures that we have a robust and resilient approach to mitigating any business disruption.

Risk management within the Group is now being extended to include longer term potential environmental and social risks (ref TCFD framework).

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

As of now Motherson is not aware about any significant adverse impact on environment arising from value chain of the entity

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Value chain partners are assessed on environmental risk factors using the EcoVadis IQ screening assessment tool.

Motherson's direct material suppliers representing 46% of the total Direct material spend have been further assessed for environmental impacts through the use of the EcoVadis scorecard assessment tool.

8. How many green credits have been generated or procured:

a. By the listed entity : Nil

b. By the top ten (in terms of value of purchases and sales, respectively) value chain partners : Unknown

**PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent**

**Essential Indicators**

1. a. Number of affiliations with trade and industry chambers/ associations. 10
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Automotive component manufacturers association of India	National
2	Federation Of Indian Export Organisation	National
3	Confederation of Indian Industries	National
4	The Associated Chambers of Commerce & Industry of India	National
5	Society of Indian Automobile Manufacturers	National
6	Motor & Equipment manufacturers association	National
7	Federation Of Indian Chamber of Commerce and Industry	National
8	HDMA (Heavy Duty Manufacturer Association)	National
9	Export promotion council for EOU and SEZ's	National
10	Noida Management Association	State

2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
NA	NA	NA

Motherson has a guidance note for its associate for anti competition and anti trust practices. These are available at <https://www.motherson.com/storage/Group-Policies/Competition-and-Anti-trust-Guidance-Note.pdf>. There are no current adverse orders from regulatory authorities and therefore no corrective action is taken or underway at this time

Leadership Indicators

1. Details of public policy positions advocated by the entity:

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
NA	NA	NA	NA	NA	NA

Motherson does not conduct public policy advocacy. We do not support any specific political party of any jurisdiction and do not have any political ailiation. This is clearly stated in our Code of conduct. <https://www.motherson.com/storage/Group-Policies/Code-of-conduct-for-Employees.pdf>

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of the project	SIA Notification NO.	Date of notification	Whether conducted by independent external agency(Yes/No)	Results communicated in public domain (Yes/ No)	Relevant Web Link
Nil	Nil	Nil	Nil	Nil	Nil

(Response to Principle 8 Essential Indicator 1 pertains to the Company on Standalone basis.)

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format.

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
	NA	Not Applicable				

3. Describe the mechanisms to receive and redress grievances of the community.

The Motherson Group has established mechanisms to receive community grievances via the website i.e. [www.motherson.com](http://www.motherson.com). Further, the Company has appointed an Ombudsman to handle complaints related to unethical and improper practices. The Individuals can report such complaints to designated Ombudsman whose details are mentioned in the Whistle Blower Policy of the Company available on the website at <https://www.motherson.com/storage/Group-Policies/Whistle-blower-Policy.pdf>. Heads of Regional Chairman’s Offices ensure that all grievances are suitably investigated and addressed in a timely manner, a grievance redressal process is in place. Further, the grievance redressal mechanism ensures confidentiality, provides guidance for conducting impartial investigations and taking appropriate remedial actions to address the concerns raised.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 25 Current Financial Year	FY 24 Previous Financial Year
Directly sourced from MSMEs/ small producers <sup>#</sup>	13%	11%
Directly from within India <sup>#</sup>	74%	59%

<sup>#</sup> This metric is applicable in India hence data is for SAMIL India operations (i.e. including Indian Subsidiaries).

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 25 Current Financial Year	FY 24 Previous Financial Year
Rural	20%	19%
Semi-urban	18%	17%
Urban	57%	60%
Metropolitan	5%	4%

(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan).

<sup>#</sup> Data is on SAMIL standalone and its Indian subsidiaries. During the year, there was a clarification on the components of salaries and wages therefore comparative numbers have been also updated.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
NIL	NA

(Response to Principle 8 Leadership Indicator 1 pertains to the Company on Standalone basis.)

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

Aspirational Districts Data

State	Aspirational District	Total Amount spent (In INR)
Uttar Pradesh	Bahraich	10,24,820
	Sonbhadra	6,71,434
	Siddharthnagar	7,77,450
	Balrampur	35,339
	Chandauli	56,56,406
Andhra Pradesh	Y.S.R. Kadapa	35,339

The amount has been derived using a proportionate method. It reflects the share of beneficiaries supported by SAMIL’s contribution calculated based on the ratio of the total contribution in the aspirational district to the portion contributed by SAMIL within the overall project cost. As SAMIL has contributed a part of the project, the reported figures are proportionately adjusted to reflect its actual financial contribution.

3.

(a)

Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? No
- (b)

From which marginalized /vulnerable groups do you procure? NA
- (c)

What percentage of total procurement (by value) does it constitute? NA

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil	Nil	Nil	Nil	Nil

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken
NIL	NIL	NA

6. Details of beneficiaries of CSR Projects:

Sl. No.	CSR Project	FY 2024-25	
		No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1.	S.O.R.T - Delhi NCR - Phase VI	19,92,575*	100%
2.	S.O.R.T - Mumbai - Phase III	63,130*	100%
3.	Skill Development Centre Project, Chennai	N/A ***	Data not available
4.	WASHE Delhi NCR - Phase 3	595	100%
5.	Skill Development Centre Project, Noida	258	100%
6.	Experiential Skill Development Training Project – (OJT Model Phase 2)	541*	100%
7.	Experiential Skill Development Training Project (OJT Model- Phase 3)	N/A**	Data not available
8.	S.O.R.T - Bangalore Project (Phase 2)	N/A***	Data not available
9.	S.O.R.T - Chennai Project Phase 1	35,360	100%
10.	S.O.R.T - Pune Project (Phase 3)	NA**	100%
11.	S.O.R.T Pondicherry (Phase 1)	N/A ***	Data not available
12.	Vimal Research Society for Agro-Biotech & Cosmic Powers (VIRSACO)- New Project	N/A ***	Data not available

\* The project is ongoing, and the data is being disclosed only for the beneficiary count for FY 2024–25. The remaining figures will be reported in the BRSR disclosure for the subsequent year.

\*\* This is an ongoing project, with the allocation made in FY 2024-25. However, the implementation began in FY 2025-26 (April 2025). Therefore, the number of beneficiaries is not applicable for this project in the current financial year.

\*\*\* The project is currently in its initial phase of construction or beneficiary mobilization. As a result, the beneficiary count is not applicable for this year and will be reported in the following year.

The Skill Development Centre (SDC), Project S.O.R.T. (across multiple locations), and Experiential Skill Development (ESD) initiatives are flagship programmes jointly supported by several Group companies, including SAMIL. Given the co-funded nature of these projects, the beneficiary count attributed to SAMIL is calculated proportionately, based on its financial contribution to the overall project cost. However, the overall project beneficiaries of the flagship programmes are Project S.O.R.T. Delhi NCR: 38,48,047, Project S.O.R.T. Mumbai: 1,26,259, WASHE Delhi NCR: 1,273, Skill Development Centre (SDC) Noida: 1132, Experiential Skill Development (ESD): 1,252, Project S.O.R.T. Chennai: 78,334

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

1.

Describe the mechanisms in place to receive and respond to consumer complaints and feedback. Motherson is a largely a Business to business (B2B) enterprise and therefore we do not have a direct consumer complaint and feedback mechanism. We do have this for our interaction with customers.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	N/A
Safe and responsible usage	N/A
Recycling and/or safe disposal	100%

Motherson’s products conform to our customers specifications and regulatory requirements, including identification for end of life recycling and safe disposal on each part where possible. Additionally information is provided to the customer for all raw materials included in the products supplied.

3. Number of consumer complaints in respect of the following:

	FY 2024-25			FY 2023-24		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NA	NA	NA	NA	NA	NA
Advertising	NA	NA	NA	NA	NA	NA
Cyber-security	NA	NA	NA	NA	NA	NA
Delivery of essential services	NA	NA	NA	NA	NA	NA
Restrictive Trade Practices	NA	NA	NA	NA	NA	NA
Unfair Trade Practices	NA	NA	NA	NA	NA	NA
Other	NA	NA	NA	NA	NA	NA

Motherson is a tier 1 supplier to OEM customers. As a B2B business we do not have any direct interaction with the end consumer and do not receive any such complaints

Data Privacy - Nil Consumer Complaints

Advertising -Nil Consumer Complaints

Cyber-Security - Nil Consumer Complaints

Delivery of essential services - Not applicable

Restrictive trade practices - Not applicable

Unfair Trade Practices - Not applicable

Response to Principle 9 Essential Indicator 3 pertains to the Company on Standalone basis.

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	Nil	NA
Forced recalls	1	Approximately 9 vehicles manufactured where rear side door panels which may be outside of specifications.  Possible risk that a bracket may separate from the door panel, and the armrest could contact a rear seat occupant and/or affect deployment of the thorax air bag, which could increase the risk of injury - vehicles recalled and issue contained/resolved.

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No)

If available, provide a web-link of the policy. Yes DATA PROTECTION POLICY is available at <https://www.motherson.com/storage/Group-Policies/DataProtection-Policy.pdf>. Also, the link for RISK MANAGEMENT POLICY is [https://www.motherson.com/storage/list-directory-items/copy\\_risk\\_management\\_policy.pdf](https://www.motherson.com/storage/list-directory-items/copy_risk_management_policy.pdf). The Risk Management policy states that The Board of Directors of the Company has constituted a Risk Management Committee, to inter-alia, assist the Board with regard to the identification, evaluation and mitigation of strategic, operational, external environment and cyber security risks and in fulfilling its corporate governance oversight responsibilities

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Motherson has maintained a robust cyber security posture, and continually strengthen our well institutionalized information security management system. This is to confirm that we have not faced any data breach or security incident of substantial nature in FY 2025.

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches 0
- b. Percentage of data breaches involving personally identifiable information of customers NA
- c. Impact, if any, of the data breaches NA

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

Leadership Indicators

- 1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). Motherson group website. <https://www.motherson.com/>
- 2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services. Not applicable. Motherson provides products and services to customers as a B2B tier 1 supplier in accordance with customer specifications and compliance to any relevant regulations.
- 3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services. Not applicable. Motherson provides products and services to customers as a B2B tier 1 supplier in accordance with customer specifications and compliance to any relevant regulations
- 4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No) Motherson supplies parts and services to customer requirements (B2B) and the packaging is in accordance to their requirements



# Independent practitioner’s reasonable assurance report on identified sustainability information in Samvardhana Motherson International Limited’s business responsibility and sustainability report.

**To the Board of Directors of**

**Samvardhana Motherson International Limited**

1. We have undertaken to perform a reasonable assurance engagement, for Samvardhana Motherson International Limited (“the Company”) vide our engagement agreement dated February 20, 2025, in respect of the agreed Sustainability Information listed in the “Identified Sustainability Information” paragraph below in accordance with the criteria stated in the “Criteria” paragraph below. The identified Sustainability Information is included in the Business Responsibility And Sustainability Report (“BRSR”) of the Company for the year ended March 31, 2025 pursuant to the requirement of Regulation 34(2)(f) of the Securities and Exchange Board of India’s (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the “LODR Regulations”). This engagement was conducted by a multidisciplinary team including assurance practitioners and specialists.

**Identified Sustainability Information**

2. The Identified Sustainability Information for the year ended March 31, 2025 is BRSR Core (sub-set of BRSR), the attributes of which are summarised in Appendix 1 to this report. The Reporting Boundary for BRSR is on consolidated basis as disclosed under Question No.13 of Section A: General Disclosures of the BRSR.

3. Our reasonable assurance engagement was with respect to the year ended March 31, 2025 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR (i.e. non-BRSR Core attributes) and, therefore, do not express any opinion thereon.

**Criteria**

4. The Criteria used by the company to prepare the Identified Sustainability Information is as under:

i. Regulation 34(2)(f) of the Securities and Exchange Board of India (the “SEBI”) (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;

ii. Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and Industry Standard on Reporting BRSR Core per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/ CIR/2024/177 dated December 20, 2024.

**Management’s Responsibility**

5. The Company’s management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of BRSR, disclosing environmental information basis operational control approach, taking into account applicable laws and regulations including the SEBI circular, related to reporting on the Identified Sustainability Information, identification of key aspects, engagement with stakeholders, content, preparation and presentation of the Identified Sustainability Information in accordance with the Criteria. This responsibility includes design, implementation and maintenance of internal controls relevant to the preparation of the BRSR and the measurement of Identified Sustainability Information, which is free from material misstatement, whether due to fraud or error. The Management and the Board of Directors of the Company are also responsible for overseeing the Company’s compliance with the requirements of LODR Regulations and the SEBI Circular in relation to the BRSR Core.

**Inherent limitations**

6. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.

7. Measurement of certain amounts and BRSR Core attributes, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint, embracing circularity (waste management). Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and attributes.

**Our Independence and Quality Control**

8. We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.

9. We apply Standard on Quality Control (SQC) 1, “Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements”, and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

**Our Responsibility**

10. Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information based on the procedures we have performed and evidence we have obtained.

11. We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, “Assurance Engagements on Sustainability Information”, issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information summarised in Appendix 1 are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.

12. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Below is the informative summary of the procedures performed by us:

• obtained an understanding of the Identified Sustainability Information and related disclosures.

- obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- made inquiries of Company’s management, including those responsible for preparing the BRSR report, finance team, human resource team amongst others and those with the responsibility for managing the Company’s BRSR.
- obtained an understanding and performed an evaluation of the design of the key processes and controls for recording, processing and reporting on the Identified Sustainability Information on sample basis of different sites. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls.
- based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- at each site visited, performed substantive testing on a sample basis of the Identified Sustainability Information to verify that the data had been appropriately measured with the underlying documents recorded, collated and reported. This includes reconciling the Identified Sustainability Information with the underlying records and recalculation on a sample basis.
- where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited consolidated financial statements of the Company for the year ended for the year ended March 31, 2025 and the underlying financial records.
- evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
- obtained representations from Company’s management.

We also performed such other procedures as we considered necessary in the circumstances.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Exclusions

13. Our assurance scope excludes the following and therefore we do not express an opinion on the same:
- Operations of the Company other than the Identified Sustainability Information;

• Aspects of the BRSR and the data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information;

• Data and information outside the defined reporting period i.e., April 01, 2024 to March 31, 2025;

• The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company

Other Information

14. The Company's management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated July 24, 2025 thereon.
15. Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information 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.

Reasonable assurance opinion

16. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information summarised in Appendix 1 for the year ended March 31, 2025 (as stated under "Identified Sustainability Information") are prepared in all material respects, in accordance with the criteria (as stated under "Criteria").

Restriction on use

17. Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of Samvardhana Motherson International Limited at the request of the Company solely, to assist the Company in reporting on its sustainability performance and activities as mentioned in Para 1 above. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance Report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For **S.R. Batliboi & CO. LLP**

Chartered Accountants  
Firm's Registration No.: 301003E/E300005

**Ashok Narayanaswamy**

Partner  
Membership No.: 095665  
UDIN: 25095665BMTEPM1801

Place of Signature: Gurugram  
Date: July 24, 2025

Appendix-1

Identified Sustainability Information (BRSR Core KPIS)

S. No.	Attribute	Principle and indicator reference	Parameter
1	Green-house gas (GHG) footprint	Principle 6, E-7	1. Total Scope 1 and scope 2 emissions 2. GHG Emission Intensity (Scope 1 +2) per rupee of turnover adjusted for Purchasing Power Parity (PPP) and in terms of physical output or services
2	Water footprint	Principle 6, E-3 and E-4	1. Total water consumption 2. Water consumption intensity per rupee of turnover adjusted for PPP and in terms of physical output or services 3. Water Discharge by destination and levels of Treatment
3	Energy footprint	Principle 6, E-1	1. Total energy consumed. 2. Percentage of energy consumed from renewable sources 3. Energy intensity per rupee of turnover adjusted for PPP and in terms of physical output or services
4	Embracing circularity (waste management)	Principle 6 – E9	1. Total waste generated 2. Waste intensity per rupee of turnover adjusted for PPP and in terms of physical output or services 3. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations. 4. For each category of waste generated, total waste disposed by nature of disposal method
5	Enhancing Employee Wellbeing and Safety	Principle 3 – E1(C), Principle 3- E11	1. Spending on measures towards well-being of employees and workers 2. Details of safety related incidents for employees and workers
6	Enabling Gender Diversity in Business	Principle 5 – E3(b) Principle 5 – E7	1. Gross wages paid to females as percentage of wages paid 2. Complaints on POSH
7	Enabling Inclusive Development	Principle 8 – E4 Principle 8 – E5	1. Input material sourced from following sources as percentage of total purchases – Directly sourced from MSMEs/ small producers and from within India 2. Job creation in smaller towns
8	Fairness in Engaging with Customers and Suppliers	Principle 9 – E7 Principle 1 – E8	1. Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events 2. Number of days of accounts payable
9	Open-ness of business	Principle 1 – E9	1. Concentration of purchases & sales done with trading houses, dealers and related parties 2. Loans and advances & investments with related parties.