

**MSSL Germany Real Estate B.V. & Co. KG**

**Bruchköbel**

**Management Accounts for the fiscal year 31.03.2026**

**MSSL Germany Real Estate B.V. & Co. KG**  
Balance Sheet as of 31.03.2026

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Assets	31.03.2026		31.03.2025	
	€	€	€	€
<b>A. Fixed Assets</b>				
I. Property, plant and equipment				
1. Plant and machinery	10.071.554,35		10.426.081,35	0,00
2. Other equipment, factory equipment and furnishing	0		0	
	10.071.554,35		10.426.081,35	68.666,89
B. Current Assets				
I. Receivables and other assets				
1. Trade Receivables	0		0	
2. Receivables from affiliates	0		7042,56	
3. Other assets	0,00		7.042,56	
II. Cash on hand and bank balances	42.866,53		31.469,37	
	<b>10.114.420,88</b>		<b>10.464.593,28</b>	
<b>A. Equity</b>				
I. Partners' capital				
1. General partners' capital		0,00		0,00
2. Limited partners' capital		96.251,76		68.666,89
Fixed capital		96.251,76		68.666,89
B. Provisions				
Other Provisions		125.827,00		38.101,80
		125.827,00		38.101,80
<b>C. Liabilities</b>				
1. Trade payables		11.930,96		42.962,91
2. Liabilities to affiliates		9.810.000,00		10.309.459,38
3. Other liabilities		70.411,16		5.402,30
		9.892.342,12		10.357.824,59
	<b>10.114.420,88</b>		<b>10.464.593,28</b>	

## Income Statement for the fiscal year from 01 April 2025 to 31 March 2026

	01.04.2025 - 31.03.2026		01.04.2024 - 31.03.2025	
	€	€	€	€
1. Revenue		1.016.964,57		1.068.060,00
2. Increase or reduction of finished goods and work in progress		0,00		0,00
3. Total operating performance		1.016.964,57		1.068.060,00
4. Other operating income		0,00		0,00
5. Cost of materials				
a) Cost of raw materials, consumables and supplies	0,00		0,00	
b) Cost of purchased services	0,00	0,00	0,00	0,00
6. Personnel expenses				
a) Wages and Salaries	0,00		0,00	
b) Social Security	0,00	0,00	0,00	0,00
7. Depreciation		354.527,00		354.530,35
8. Other operating expenses		186.755,63		94.543,96
9. Other interest receivable and similar income		0,00		0,00
10. Interest payable and similar expenses		448.097,07		588.191,38
11. Taxes on income and earnings		0,00		24.327,00
12. Profit after tax		27.584,87		6.467,31
13. Charge to capital accounts		-27.584,87		-6.467,31
14. <b>Net income</b>		<b>0,00</b>		<b>0,00</b>

**MSSL Germany Real Estate B.V. & Co. KG,  
Bruchköbel**

**Notes for the fiscal year from April 1, 2025 to March 31, 2026**

**A. General**

The Company operates under the name "MSSL Germany Real Estate B.V. & Co. KG". The Company's registered offices are located in Bruchköbel. The company is registered with the Hanau commercial register under HRB 94150.

MSSL GmbH, Bruchköbel, as limited partner holds 89% of the capital and Samvardhana Motherson Automotive Systems Group B.V. holds 11% of the capital in MSSL Germany Real Estate B.V. & Co. KG.

The annual financial statements as of 31st of March 2026 were prepared in accordance with the accounting provisions of the HGB ["Handelsgesetzbuch": German Commercial Code] pursuant to Sec. 242 et seq. and Sec 264a HGB. The Company is subject to the requirements for small-sized corporations as defined by Sec. 267 (2) HGB. The Company makes partially use of the size-related exemptions of Sec. 288 (2) HGB.

The income statement was prepared using the nature of the expense Method.

**B. Recognition and measurement policies**

The following accounting policies, which essentially remained unchanged in comparison to the prior year, were used to prepare the financial statements.

The annual financial statements were prepared using the going concern basis of accounting pursuant to Sec. 252 (1) No. 2 HGB. We refer to the section Going concern risks regarding risks to the Company's ability to continue as a going concern.

**Property, plant and equipment** were recognized at acquisition cost and written down over their estimated useful life using the straight-line method. Depreciation is recorded proportionately in the year of acquisition. The remaining useful lives range between 1 and 33 years. Production costs of internally constructed property, plant and equipment do not contain borrowing costs.

**Receivables and other assets** are stated at their nominal value. Relevant valuation allowances provide for individual foreseeable risks. The general credit risk is provided for by an appropriate general bad debt allowance.

**Cash and cash equivalents** are valued at their nominal value.

**Equity** is recognized at nominal value.

**Other provisions** take appropriate account of the recognizable risks and contingent

liabilities. They were recognized at the settlement value deemed necessary according to prudent business judgment to cover future payment obligations.

**Liabilities** are recorded at their settlement amount.

### C. Notes to the balance sheet

All **Receivables and other assets** as of the balance sheet date March 31, 2026 are due within one year.

**Receivables from affiliates** contain trade receivables of EUR 0 k (prior year: EUR 0 k) which are due within one year.

#### **Equity**

The limited partner's registered contribution reported as fixed capital amounts to EUR 96 k and is fully paid in.

**Other provisions** mainly are provisions for outstanding invoices of EUR 126 k (prior year: EUR 38 k).

#### **Liabilities**

The amount recognized under item C. of the **liabilities** in the balance sheet breaks down into the following residual terms (**due in**):

<b>EUR</b>	<b>Total amount</b>	<b>Up to one year</b>	<b>More than one year</b>	<b>More than five years</b>
Trade payables	11.930,96	11.930,96	0,00	0,00
	(42.962,91)	(42.962,91)	0,00	0,00
Liabilities to affiliates	9.810.000,00	0,00	0,00	9.810.000,00
	(10.309.459,38)	(29.459,38)	0,00	(10.280.000,00)
Other liabilities	70.411,16	70.411,16	0,00	0,00
	(5.402,30)	(5.402,30)	0,00	0,00
<b>Total Liabilities</b>	<b>9.892.342,12</b>	<b>82.342,12</b>	<b>0,00</b>	<b>9.810.000,00</b>
	<b>(10.357.824,59)</b>	<b>(77.824,59)</b>	<b>0,00</b>	<b>(10.280.000,00)</b>

**Liabilities to affiliates** (EUR 9.810 k; prior year: EUR 10.309 k) contain mainly loan liabilities to MSSL GmbH (EUR 9.810 k; prior year: EUR 10.280 k).

**Trade payables** amount to EUR 12 k (prior year: EUR 43 k).

**Other liabilities** amount to EUR 70 k (prior year: EUR 5 k).

## **E. Other notes**

### **Number of employees**

The company does not employ any employees.

### **Management board**

Samvardhana Moterson Innovative Autosystems Holding Company B.V., Amsterdam, the Netherlands (Kamer van Koophandel no. 62518321) is the general partner of MSSL Germany Real Estate B.V. & Co. KG with subscribed capital of EUR 0k.

The general managers of the general partner are:

Mr. Andreas Heuser,  
Managing Director and Head of Corporate, Europe & North Africa, Bad-Soden-Salmünster

Ms. Carola Jäger,  
Director, Brachttal

In accordance with Sec. 286 (4) HGB, total management remuneration has not been disclosed.

### **Group relationships**

The Company has been included in the consolidated financial statements for the largest and smallest group of companies, of Samvardhana Moterson International Limited (SAMIL). The consolidated financial statements of SAMIL are published on the Company's website [www.motherson.com](http://www.motherson.com).

### **Appropriation of profit**

In accordance with the regulations of the partnership agreement, the profit after tax for the year of EUR 28 k will be charged to variable capital (capital account II).

Bruchköbel, 19<sup>th</sup> June 2026  
MSSL Germany Real Estate B.V. & Co. KG

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Andreas Heuser  
(Managing Director)