

SAMVARDHANA MOTHERSON INVEST DEUTSCHLAND GmbH

Bruchköbel

Annual financial statements 31 December 2021

SAMVARDHANA MOTHERSON INVEST DEUTSCHLAND GMBH

Balance sheet as of 31 December 2021

Assets	31.12.2021		31.12.2020		Equity and liabilities	
	€		€		31.12.2021	31.12.2020
A. Fixed assets				A. Equity		
Property, plant and equipment				I. Subscribed capital	200.000,00	200.000,00
1. Grundstücke und Bauten	0,00		754.595,84	II. Capital reserves	625.000,00	625.000,00
2. Technische Anlagen und Maschinen	0,00		29.497,00		825.000,00	825.000,00
3. Andere Anlagen, Betriebs und Geschäftsausstattung	0,00		6,00	B. Provisions		
			784.098,84	Other provisions	9.940,00	26.718,60
B. Current assets					9.940,00	26.718,60
I. Receivables and other assets				C. Liabilities		
1. Trade receivables	301,07		0,00	1. Liabilities to affiliates	330.976,29	53.309,24
2. Receivables from affiliates	1.117.945,80		0,00	2. Other liabilities	48,07	1.878,80
3. Other assets	17.737,08		20.061,80		331.024,36	55.188,04
	1.135.983,95		20.061,80			
II. Bank balance	29.980,41		102.746,00			
	1.165.964,36		906.906,64		1.165.964,36	906.906,64

SAMVARDHANA MOTHERSON INVEST DEUTSCHLAND GMBH

Income Statement for the period 1 January to 31 December 2021

	2021	2020
	€	€
1. Revenue	58.712,45	140.909,88
2. Other operating income	287.857,94	309,67
3. Depreciation of property, plant and equipment	19.645,00	57.753,00
4. Other operating expenses	6.444,31	26.359,49
5. Interests und similar income	10.495,21	0,00
6. Interest and similar expenses	0,00	6,81
	330.976,29	57.100,25
7. Profit transferred on account of the profit and loss transfer agreement	-330.976,29	-57.100,25
8. Net income after profit transfer	0,00	0,00



SAMVARDHANA MOTHERSON INVEST DEUTSCHLAND GMBH, Bruchköbel

Notes to the financial statements for fiscal year 2021

A. General

The annual financial statements for 2021 were prepared in accordance with the accounting provisions of the HGB ["Handelsgesetzbuch": German Commercial Code]. The supplementary provisions of the GmbHG ["Gesetz betreffend die Gesellschaften mit beschränkter Haftung": German Limited Liability Companies Act] were also observed.

The income statement was classified using the nature of expense method. The Company meets the size criteria for micro-entities. The annual financial statements were prepared pursuant to the requirements for small corporations.

The Company operates under the name:

SAMVARDHANA MOTHERSON INVEST DEUTSCHLAND GMBH.

Its registered offices are in Bruchköbel.

The Company is entered in the Hanau commercial register under HRB no. 93428.

B. Accounting policies

The accounting policies remained unchanged on the prior year.

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. Buildings are depreciated over a period of 20 to 50 years. Other assets have useful lives of between 1 and 15 years.

Receivables and other assets are generally carried at their nominal value.

There were no receivables denominated in **foreign currency** as of the reporting date.

Bank balances were measured at nominal value. No amounts were denominated in foreign currency as of the reporting date.

Other provisions take appropriate account of the recognizable risks and contingent liabilities. Provisions are recognized at the settlement value that is considered necessary according to prudent business judgment.

Liabilities were recorded at their repayment value.

There were no liabilities denominated in **foreign currency** as of the reporting date.

C. Notes to the balance sheet

Fixed assets amount to EUR 0 (prior year EUR 784k) as of the reporting date. The Company has sold the entire fixed assets during the financial year.

Trade receivables do not contain any items with a residual term of more than one year (prior year EUR 0).

Receivables from affiliates (EUR 1.118k, prior year EUR 0) relate to the shareholder and are due within one year.

Other assets do not contain any items with a residual term of more than one year.

All the **liabilities** recognized under item C. of the balance sheet are due within one year.

Liabilities to affiliates (EUR 331k, prior year EUR 53k) resulting in full from profit transfers to the shareholder.

D. Other notes

Headcount

The company has no employees.

The Company's **general manager** in the fiscal year 2021 was:

- Mr. Andreas Heuser, attorney, Bad Soden-Salmünster

Shareholder and group relationships

The **sole shareholder** is MSSL GmbH, Bruchköbel.

The **consolidated financial statements for the largest and smallest group of companies**, including the Company, are prepared by Motherson Sumi Systems Ltd., with registered offices in Unit 705, C Wing, ONE BKC, G Block, Bandra Kurla Complex, Bandra East, Mumbai – 400051, India.

The consolidated financial statements are available on the website: <http://www.motherson.com/annual-reports.html> as well at the above address of the Company's registered offices and from the following address: Motherson Sumi Systems Ltd., Plot No.1, Sector-127, Noida-Greater Noida, Expressway Noida 201301, U.P., India.

Net income for the year

The net income for the fiscal year 2021 of EUR 331k will be transferred in full to MSSL GmbH, Bruchköbel, due to the existing profit and loss transfer agreement with this company.

Bruchköbel, den 15.05.2022

Andreas Heuser
(Managing Director)

A handwritten signature in blue ink, consisting of stylized, overlapping loops and a trailing flourish, positioned below the printed name and title.