

August 13, 2025

BSE Limited
1st Floor, New Trading Ring
Rotunda Building
P.J. Towers, Dalal Street, Fort
MUMBAI – 400001, India

National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No. C/1, G-Block
Bandra-Kurla Complex, Bandra (E)
MUMBAI – 400051, India

Scrip Code: 517334**Symbol: MOTHERSON****Ref. : Unaudited Financial Results for quarter ended June 30, 2025**

Dear Sir(s) / Madam(s),

The Board of Directors of the Company in its meeting held on **Wednesday, August 13, 2025**, *inter-alia*, has discussed and approved Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2025.

Pursuant to Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“**SEBI LODR**”), please find enclosed the following:

1. Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2025;
2. Limited Review Reports on Standalone and Consolidated Financial Results for the quarter ended June 30, 2025;
3. Presentation on performance of the Company for the quarter ended June 30, 2025; and
4. Copy of the Press Release issued by the Company.

The Board Meeting of the Company commenced at 0930 Hours (IST) and concluded at 1315 Hours (IST).

The results will be uploaded on Company’s website www.motherson.com in compliance with Regulation 46(2)(I)(ii) and Regulation 62(1)(b)(ii) of SEBI LODR and will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI LODR.

The above is for your information and records.

Thanking you,

Yours truly,
For Samvardhana Motherson International Limited

Alok Goel
Company Secretary

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report To
The Board of Directors
Samvardhana Motherson International Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Samvardhana Motherson International Limited (the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

Ashok
Narayanaswamy

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per Ashok Narayanaswamy

Partner

Membership No.: 095665

UDIN: 25095665BMTEPR7477

Place of Signature: Gurugram

Date: August 13, 2025

Particulars	Three months ended			Year ended
	30/06/2025 Unaudited	30/06/2024 Unaudited	31/03/2025 Audited Refer Note 7	31/03/2025 Audited Refer Note 7
1 Revenue from Operations				
(a) Revenue from contract with customers	2,661.12	2,363.91	2,623.64	9,850.32
(b) Other operating revenue	81.21	119.04	97.81	336.49
Total revenue from operations	2,742.33	2,482.95	2,721.45	10,186.81
2 Other income	194.73	22.03	559.32	1,274.16
Total Income	2,937.06	2,504.98	3,280.77	11,460.97
3 Expenses				
(a) Cost of materials consumed	1,726.08	1,481.04	1,719.31	6,313.10
(b) Purchase of stock-in-trade	45.88	56.16	44.20	210.33
(c) Change in inventory of finished goods, work in progress and stock-in-trade	(34.24)	(16.36)	(16.18)	(50.02)
(d) Employee benefits expense	316.57	281.65	292.59	1,138.25
(e) Depreciation and amortisation expense	96.97	85.94	92.05	356.25
(f) Finance costs	29.36	70.14	102.63	347.39
(g) Other expenses	351.38	322.70	335.77	1,368.36
Total expenses	2,532.00	2,281.27	2,570.37	9,683.66
4 Profit before tax and exceptional items	405.06	223.71	710.40	1,777.31
5 Exceptional income / (expenses)	-	-	-	-
6 Profit before tax	405.06	223.71	710.40	1,777.31
7 Tax expense				
- Current tax	56.98	41.78	74.81	207.31
- Deferred tax expense/ (credit)	(7.16)	13.98	(9.86)	(6.96)
Total tax expense	49.82	55.76	64.95	200.35
8 Profit for the period	355.24	167.95	645.45	1,576.96
9 Other comprehensive income				
Items that will not be reclassified to profit or (loss)				
A Items not to be reclassified to profit / (loss)	(5.78)	(2.87)	(6.70)	(13.64)
Income tax relating to items not to be reclassified to profit / (loss)	1.46	0.74	1.63	3.40
B Items to be reclassified to profit / (loss)	(56.86)	(2.72)	56.32	(7.71)
Income tax relating to items to be reclassified to profit / (loss)	14.28	0.21	(14.18)	1.94
10 Total other comprehensive income/(loss) (net of tax)	(46.90)	(4.64)	37.07	(16.01)
11 Total comprehensive income for the period	308.34	163.31	682.52	1,560.95
12 Paid up equity share capital (Face Value :- Re. 1/- per share)	703.63	677.64	703.63	703.63
13 Other equity				36,784.93
14 Earnings per share (EPS) (of INR 1/-) (not annualised) (refer note 5)				
- Basic	0.34	0.17	0.61	1.52
- Diluted	0.34	0.17	0.61	1.52

Notes:

- These standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles prescribed in Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) rules, 2015 (as amended) and in terms of regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No. CIR/CFD/CDM1/44/2019 dated March 29, 2019 and other accounting principles generally accepted in India.
- The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on August 12, 2025 and August 13, 2025 respectively.
- Additional disclosure as per Regulation 52(4) and 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

	Particulars	Three months ended			Year ended
		30/06/2025 Unaudited	30/06/2024 Unaudited	31/03/2025 Audited Refer Note 10	31/03/2025 Audited Refer Note 10
(a)	Debt equity ratio (in times) [(Long term borrowing including current maturities excluding lease liabilities + short term borrowing excluding lease liabilities) / Shareholders equity]	0.18	0.14	0.13	0.13
(b)	Debt service coverage ratio (in times)# [(Earnings before finance cost other than finance cost on lease liabilities, depreciation and amortisation, dividend income, interest income, loss on sale of PPE, Share of profit/(loss) of Associates and Joint ventures and exceptional items but after tax) / (Finance costs other than finance cost on lease liabilities + scheduled principal repayments of long term borrowing during the next twelve months)] On Standalone basis On Consolidated basis (Refer note to the consolidated financial results for ratio)	1.11	1.19	0.77	0.74
		2.62	1.73	2.34	2.15
(c)	Interest service coverage ratio (in times) [(Earnings before finance cost other than finance cost on lease liabilities, depreciation and amortisation, dividend income, interest income, loss on sale of PPE, Share of profit/(loss) of Associates and Joint ventures and exceptional items but after tax) / (Finance costs other than finance cost on lease liabilities)]	14.80	4.71	3.07	3.35
(d)	Debenture redemption reserve	Not Applicable being a Listed entity			
(e)	Net worth (INR in Crores) (Equity attributable to owners of the Company - other reserves - reserve on amalgamation - capital reserve)	37,262.67	31,512.17	36,915.28	36,915.28
(f)	Profit / (loss) for the period (INR in Crores)	355.24	167.95	645.45	1,576.96
(g)	Basic & diluted earnings per share (not annualised)	0.34	0.17	0.61	1.52
(h)	Security cover for the secured NCDs issued	NA	NA	NA	NA
(i)	Current ratio (in times) [Current assets / (Current liabilities - current maturities of long term borrowings)]	2.63	2.11	1.58	1.58
(j)	Long term debt to working capital (in times) [Long term borrowings including current maturities, excluding lease liabilities / (Current assets - current liabilities excluding current maturities of long term borrowings and including lease liabilities)]	2.01	2.25	3.59	3.59
(k)	Bad debts to account receivable ratio (in times) (not annualised) (Bad debts / Average trade receivables)	-	-	-	-
(l)	Current liability ratio (in times) (Current liability / Total liability)	0.33	0.39	0.46	0.46
(m)	Total debt to total assets (in times) [(Long term borrowing including current maturities, excluding lease liabilities + short term borrowing excluding lease liabilities) / Total assets]	0.14	0.11	0.11	0.11
(n)	Debtors turnover (in times)# (Revenue from contract with customers / Average trade receivables)	6.20	5.88	6.30	5.97
(o)	Inventory turnover (in times)# (Cost of goods sold / Average inventories)	7.19	6.08	7.43	6.74
(p)	Operating margin (%) [(Profit before tax - other income + Finance costs other than finance cost on lease liabilities + exceptional expenses) / Revenue from operations]	8.52%	10.72%	9.67%	8.26%
(q)	Net profit margin (%) (Profit / (loss) for the period / Revenue from operations)	12.95%	6.76%	23.57%	15.45%

On annualised basis

Pursuant to Clause 52(7), there were no deviations in the use of proceeds of issue of listed non-convertible debentures from the objects stated in the offer document.

- The Company has opted not to disclose segment information in the standalone financial results and disclose segment information in the consolidated financial results only in accordance with para 4 of Ind AS 108 "Operating Segments" as the Company presents consolidated financial results along with Standalone financial results.
- The Shareholders of the Company vide their resolution dated July 7, 2025 has approved the issuance of bonus shares in the proportion of one bonus equity share for every two existing equity shares. On July 21, 2025 upon issuance of such Bonus Equity Shares, the paid capital of the Company stands increased to INR 1,055 crore having 10,554,442,601 number of equity shares of INR 1 each. In accordance with the requirement of Ind AS 33- Earning per share, the basic and diluted Earnings per share have been adjusted for all the periods presented to reflect the impact of bonus issue.
- Finance cost comprises of Interest on borrowings, lease liabilities & defined benefit obligations for employees, cost incurred on factoring of trade receivables, interest and possible additional cost on conversion of Compulsorily Convertible Debentures, bank charges, foreign exchange differences related to borrowing, processing and commitment fee and any other interest / finance charges.
- The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures for nine months ended, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- The Company has filed the relevant disclosures as per SEBI circular Circular No. SEBI/HO/DDHS/CIR/P/2021/613 dated August 10, 2021, as updated on April 13, 2022, applicable to Large Corporate Borrowers.
- Figures of previous year / periods have been reclassified / regrouped, wherever necessary.

Place : Dubai

Date: August 13, 2025

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V C Sehgal
CHAIRMAN

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Samvardhana Motherson International Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Samvardhana Motherson International Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and joint ventures for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure I.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information in respect of:
 - 51 subsidiaries, whose unaudited interim financial results include total assets of Rs. 64,205 Crores as at June 30, 2025, total revenues of Rs. 13,221 Crores, total net profit after tax of Rs. 11 Crores and total comprehensive income of Rs. 47 Crores for the quarter ended June 30, 2025, as considered in the Statement.

S.R. BATLIBOI & Co. LLP

Chartered Accountants

- 2 joint ventures, whose unaudited interim financial results include Group's share net profit after tax of Rs. 16 Crores, total comprehensive income of Rs. 16 Crores, for the quarter ended June 30, 2025, as considered in the Statement.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint ventures is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:

- 82 subsidiaries, whose interim financial results and other financial information reflect total assets of Rs. 2,567 Crores as at June 30, 2025, and total revenues of Rs. 233 Crores, total net loss after tax of Rs. 17 Crore, total comprehensive expense of Rs. 16 Crores for the quarter ended June 30, 2025.
- 1 associate and 11 joint ventures, whose interim financial results includes the Group's share of net profit of Rs. 23 Crores and Group's share of total comprehensive income of Rs. 23 Crores and for the quarter ended June 30, 2025.

The unaudited interim financial results and other unaudited financial information of the these subsidiaries, joint ventures and associates have not been reviewed by their auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, joint ventures and associate, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and financial results certified by the Management.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

Ashok
Narayanaswamy

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per Ashok Narayanaswamy

Partner

Membership No.: 095665

UDIN: 25095665BMTEPQ1926

Place: Gurugram

Date: August 13, 2025

S.R. BATLIBOI & Co. LLP

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Annexure I

List of Subsidiaries/Associates/Joint Ventures

Subsidiaries

Sl. No.	Name of the Company
1	Motherson Global Investments B.V. (formerly known as SMRC Automotive Holdings Netherlands B.V.)
2	Motherson Global Holdings Company B.V. (formerly known as SMRC Automotive Techno Minority Holdings B.V.)
3	SMRC Automotive Modules France SAS
4	Samvardhana Motherson Reydel Automotive Parts Holding Spain SLU
5	SMRC Automotive Interiors Spain S.L.U.
6	SMRC Automotive Interior Modules Croatia d.o.o.
7	Samvardhana Motherson Reydel Autotecc Morocco SAS
8	SMRC Automotive Technology RU LLC
9	SMRC Smart Interior Systems Germany GmbH
10	SMRC Automotive Solutions Slovakia s.r.o.
11	SMRC Automotive Holding South America B.V.
12	SMRC Automotive Modules South America Minority Holdings B.V.
13	SMRC Automotive Tech Argentina S.A.
14	SMRC Fabricação e Comércio de Produtos Automotivos do Brasil Ltda.
15	SMRC Automotive Products India Limited
16	SMRC Automotive Smart Interior Tech (Thailand) Ltd.
17	PT SMRC Automotive Technology Indonesia
18	SMRC Automotive Interiors Japan Ltd.
19	Yujin SMRC Automotive Techno Corp.
20	SMRC Automotives Technology Phil Inc.
21	Shanghai SMRC Automotive Interiors Tech Consulting Co. Ltd.
22	SMR Holding Australia Pty Limited
23	SMR Automotive Australia Pty Limited
24	Re-time Pty Limited
25	SMR Automotive Brasil LTDA
26	SMR Automotive Yancheng Co. Limited
27	SMR Automotive (Langfang) Co. Ltd.
28	SMR Automotive Technology Holding Cyprus Ltd.
29	SMR Automotive System Solutions France SAS (formerly known as SMR Automotive Systems France S. A.)
30	SMR Automotive Mirror Systems Holding Deutschland GmbH
31	SMR Automotive Mirrors Stuttgart GmbH
32	SMR Grundbesitz GmbH & Co. KG
33	Motherson DRSC Deutschland GmbH (formerly SMR Automotive Beteiligungen Deutschland GmbH)
34	Motherson Innovations Deutschland GmbH
35	SMR Automotive Holding Hong Kong Limited
36	SMR Automotive Mirror Technology Hungary Bt
37	SMR Automotive Mirror Technology Holding Hungary Kft

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Sl. No.	Name of the Company
38	SMR Automotive Systems India Limited
39	SMR Automotive Operations Japan K.K.
40	Samvardhana Motherson Reflectec Group Holdings Limited
41	SMR Patents S.aR.L.
42	SMR Automotives Systems Macedonia Dooel Skopje
43	SMR Automotive Vision Systems Mexico S.A. de C.V.
44	SMR Automotive Industries RUS Limited Liability Company
45	SMR Automotive Modules Korea Ltd.
46	SMR Hyosang Automotive Ltd.
47	SMR Automotive Technology Valencia S.A.U.
48	SMR Automotive Systems Spain S.A.U.
49	SMR Automotive System (Thailand) Limited
50	Samvardhana Motherson Global (FZE)
51	SMR Automotive Mirror Parts and Holdings UK Ltd.
52	SMR Automotive Mirrors UK Limited
53	SMR Mirror UK Limited
54	Motherson Innovations Company Limited, U.K.
55	SMR Automotive Systems USA Inc.
56	SMR Automotive Mirror International USA Inc.
57	SMR Automotive Vision System Operations USA INC
58	Samvardhana Motherson Corp Management Shanghai Co. Ltd
59	SMR Plast Met Molds and Tools Turkey Kalip Imalat Anonim Sirketi (Turkey)
60	SMR Plast Met Automotive Tec Turkey Plastik Imalat Anonim Sirketi (Turkey)
61	Motherson Business Service Hungary Kft.
62	SMP Automotive Produtos Automotivos do Brasil Ltda.
63	SMP Automotive Technology Iberica S.L.
64	SMP Automotive Technologies Teruel Sociedad Limitada
65	Motherson SAS Barcelona S.L.U. (formerly Samvardhana Motherson Peguform Barcelona S.L.U.)
66	Celulosa Fabril S.A.
67	Modulos Ribera Alta S.L.U.
68	SMP Automotive Systems Alabama Inc.
69	SMP Automotive Systems Mexico S.A. de C.V.
70	Samvardhana Motherson Peguform Automotive Technology Portugal S.A
71	Zhaoqing SMP Automotive Components Co., Ltd.
72	Changchun Peguform Automotive Plastics Technology Co. Ltd
73	Foshan Peguform Automotive Plastics Technology Co. Ltd.
74	Tianjin SMP Automotive Component Company Limited
75	SMP Deutschland GmbH
76	SMP Logistik Service GmbH
77	SMP Automotive Solutions Slovakia s.r.o
78	SMP Automotive Interior Modules d.o.o. Čuprija, Serbia
79	Shenyang SMP Automotive Trim Co., Ltd., China
80	SMP Automotive Interiors (Beijing) Co. Ltd
81	Motherson Germany Holding GmbH (formerly Samvardhana Motherson Peguform GmbH)
82	SMP Automotive Exterior GmbH

S.R. BATLIBOI & CO. LLP

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Sl. No.	Name of the Company
83	Samvardhana Motherson Automotive Systems Group B.V.
84	Samvardhana Motherson Innovative Autosystems de México, S.A. de C.V
85	Samvardhana Motherson Innovative Autosystems Holding Company BV
86	Samvardhana Motherson Innovative Autosystems B.V. & Co. KG
87	SM Real Estate GmbH
88	PK Cables do Brasil Ltda
89	PKC Group Canada Inc.
90	PKC Vechicle Technology (Hefei) Co, Ltd.
91	PKC Vehicle Technology (Suzhou) Co., Ltd.
92	Jiangsu Huakai-PKC Wire Harness Co., Ltd.
93	Shanjdong Huakai-PKC Wire Harness Co. Ltd.
94	PKC Eesti AS
95	PKC Group Oy
96	PKC Wiring Systems Oy
97	TKV-sarjat Oy
98	PKC SEGU Systemelektrik GmbH
99	PKC Group APAC Limited
100	PKC Group Lithuania UAB
101	Project del Holding S.a.r.l.
102	Groclin Luxembourg S.à r.l.
103	AEES Manufactuera, S. De R.L de C.V.
104	Arneses y Accesorios de México, S. de R.L de C.V.
105	Arneses de Ciudad Juarez, S. de R.L de C.V.
106	Asesoría Mexicana Empresarial, S. de R.L de C.V.
107	Cableados del Norte II, S. de R.L de C.V.
108	PKC Group de Piedras Negras, S. de R.L. de C.V.
109	PKC Group AEES Commercial S. de R.L de C.V
110	Manufacturera de Componentes Electricos de Mexico S. de R.L de C.V.
111	PKC Group Mexico S.A. de C.V.
112	Kabel-Technik-Polska Sp. z o.o.
113	PKC Group Poland Sp. z o.o.
114	PKC Group Poland Holding Sp. z o.o.
115	OOO AEK
116	PKC Wiring Systems Llc
117	PKC Group USA Inc.
118	AEES Inc.
119	AEES Power Systems Limited partnership
120	T.I.C.S. Corporation
121	Fortitude Industries Inc.
122	Motherson PKC Harness Systems FZ-LLC
123	Wisetime Oy
124	Fuyang PKC Vehicle Technology Co., Ltd.
125	Motherson Rolling Stocks S. de R.L. de C.V.
126	MSSL Australia Pty Ltd
127	Motherson Elastomers Pty Limited
128	Motherson Investments Pty Limited
129	Samvardhana Motherson Global Holdings Ltd.

Sl. No.	Name of the Company
130	MSSL Advanced Polymers s.r.o
131	MSSL Estonia WH OÜ
132	MSSL GmbH
133	Motherson Air Travel Agency GmbH
134	Motherson Innovations Tech Limited
135	Saks Ancillaries Limited
136	MSSL Ireland Pvt. Limited
137	Motherson Air Travel Pvt. Ltd., Ireland
138	MSSL s.r.l Unipersonale
139	MSSL Japan Limited
140	MSSL Korea WH Limited
141	MSSL Mauritius Holdings Limited
142	Alphabet de Mexico, S.A. de C.V.
143	Alphabet de Mexico de Monclova, S.A. de C.V.
144	Alphabet de Saltillo, S.A. de C.V.
145	MSSL Wirings Juarez S.A. de C.V.
146	Motherson Techno Precision México, S.A. de C.V
147	MSSL Wiring System Inc., USA
148	MSSL (S) Pte Ltd.
149	MSSL Global RSA Module Engineering Limited
150	Vacuform 2000 (Proprietary) Limited.
151	Motherson Electrical Wires Lanka Pvt. Ltd.
152	MSSL WH System (Thailand) Co., Ltd
153	MSSL Mideast (FZE)
154	Motherson Wiring System Ltd. (FZE)
155	MSSL Tooling (FZE)
156	Global Environment Management (FZE)
157	MSSL (GB) Limited
158	MSSL Consolidated Inc., USA
159	Samvardhana Motherson Innovative Solutions Limited
160	Samvardhana Motherson Auto System Pvt. Ltd.
161	Motherson Machinery and Automations Limited
162	Samvardhana Motherson Refrigeration Product Ltd.
163	Motherson Techno Tools Limited
164	Motherson Sintermetal Technology B.V. (in liquidation)
165	Motherson Techno Tools Mideast FZE
166	Motherson Technology Services Limited (formerly known as Motherson Sumi Infotech & Designs Limited)
167	Motherson Molds and Diecasting Limited
168	Samvardhana Motherson Finance Service Cyprus Limited
169	Samvardhana Motherson Holding (M) Private Limited
170	Samvardhana Motherson Auto Component Private Limited
171	Samvardhana Motherson Global Carriers Limited
172	Samvardhana Motherson Hamakyorex Engineered Logistics Ltd.
173	Motherson Health and Medical System Limited (formerly Samvardhana Motherson Maadhyam International Limited)
174	CTM India Limited

Sl. No.	Name of the Company
175	Motherson Air Travel Agencies Limited
176	MSSL México, S.A. De C.V.
177	Fritzmeier Motherson Cabin Engineering Private Limited
178	Samvardhana Motherson Health Solutions Limited
179	Motherson Technology Services USA Limited (formerly known as MSID US Inc.)
180	SMI Consulting Technologies Inc.
181	Motherson Technology Services GmbH (formerly known as Motherson Sumi Infotek and Designs GmbH)
182	Motherson Technology Services Kabushiki Gaisha, Japan (formerly known as Motherson Sumi Infotech & Designs KK)
183	Motherson Technology Service SG Pte. Ltd., Singapore (formerly known as Motherson Sumi Infotech and Designs S.G. Pte. Ltd.)
184	Motherson Technology Services United Kingdom Limited, U.K. (formerly known as Motherson Infotech and Solutions UK Ltd.)
185	Motherson Technology Service Mid East FZ-LLC (UAE) (formerly known as Motherson Infotek Designs Mid East FZ-LLC)
186	Motherson Technology Services Spain S.L.U. (formerly known as Motherson Information Technologies Spain S.L.U.)
187	Youngshin Motherson Auto Tech Limited
188	CIM Tools Private Limited
189	Aero Treatments Private Limited
190	Jilin Huakai-PKC Wire Harness Co., Ltd.
191	MSSL Germany Real Estate B.V. & Co. KG
192	SMP D Real Estates B.V. & Co. KG
193	SMP Automotive Ex Real Estate B.V. & Co. KG
194	Motherson Electronic Components Private Limited
195	Motherson Automotive Giken Industries Corp Ltd., Japan
196	Motherson Electroplating US LLC
197	Saddles International Automotive and Aviation Interiors Private Limited
198	Motherson SAS Automotive Systems and Technologies Slovakia s.r.o.
199	Motherson Sequencing and Assembly Services GmbH
200	Motherson SAS Automotive Services USA Inc. (formerly known as SAS Automotive USA, Inc.)
201	Motherson Sequencing and Assembly Services Global Group GmbH
202	SAS Automotive Systems S.A. de C.V.
203	Motherson SAS Automotive Service Czechia s.r.o.
204	Motherson SAS Automotive Module Solutions (Shanghai) CO., LTD (formerly SAS Automotive Systems (Shanghai) Co., Ltd.)
205	Motherson SAS Automotive Modules De Portugal Unipessoal, Lda.
206	Motherson SAS Automotive Service and Module Systems Rennes S.A.S.U
207	Motherson SAS Automotive Modules and Services Argentina S.A. (formerly known as SAS Automotriz Argentina S.A.)
208	Motherson SAS Turkey Otomotiv Servis Ticaret Limited Sirketi (formerly known as SAS Otosistem Teknik Sanayi ve Ticaret Limited Şirketi
209	Motherson SAS Automotive Service France S.A.S.U.
210	SAS Automotive Do Brazil Ltda.
211	Motherson SAS Automotive Services Spain, S.A

Sl. No.	Name of the Company
212	Rollon Hydraulics Private Limited
213	Misato Industries Co. Ltd., Japan
214	Motherson DRSC Modules S.A.U.
215	Centro especial de empleo de Motherson DRSC Picassent, S.L.U.
216	Motherson DRSC Automotive Product Trading (Shanghai) Co. Ltd., China (formerly Dr. Schneider Automotive Trading (Shanghai) Co. Ltd.)
217	Motherson DRSC Automotive Systems (Liaoyang) Co. Ltd. (formerly known as Dr. Schneider Automotive Parts Liaoyang Co. Ltd., China)
218	Motherson DRSC Automotive Poland Sp.z.o.o. (formerly Dr. Schneider Automotive Polska Sp. zo.o., Poland)
219	Motherson DRSC Modules USA Inc. (formerly known as Dr. Schneider Automotive Systems, Inc.)
220	Motherson Group Investments USA Inc., USA
221	Samvardhana Motherson Electric Vehicles L.L.C, Abu Dhabi
222	PKC Real Estate Germany B.V. & Co. KG
223	SM Real Estates Germany B.V. & Co. KG
224	SMR Real Estate Deutschland B.V. & Co. KG
225	Motherson Deltacarb Advanced Metal Solutions SA
226	Samvardhana Motherson Adsys Tech Limited
227	Samvardhana Motherson International Leasing IFSC Limited
228	Motherson SAS Automotive Parts and Modules Foshan Co., Ltd., China
229	CEFA Poland s.p.Z.o.o.
230	Motherson Yachiyo Automotive Systems Co., Ltd. (formerly Yachiyo Industry Co., Ltd., Japan)
231	Motherson Yachiyo Automobile Private Limited (formerly known as Yachiyo India Manufacturing Private Limited)
232	Yachiyo of Ontario Manufacturing, Inc.
233	Yachiyo Mexico Manufacturing S.A. de C.V.
234	Yachiyo Germany GmbH
235	Siam Yachiyo Co., Ltd.
236	PT. Yachiyo Trimitra Indonesia
237	Motherson Yachiyo Zhongshan Automotive Module Manufacturing Co., Ltd. (formerly known as Yachiyo Zhongshan Manufacturing Co., Ltd.)
238	Motherson Yachiyo Wuhan Automotive Module Manufacturing Co., Ltd (formerly known as Yachiyo Wuhan Manufacturing Co., Ltd.)
239	Yachiyo Do Brasil Industria E Comercio De Pecas Ltda.
240	Motherson Yachiyo US Automotive Systems, Inc. (formerly known as US Yachiyo, Inc).
241	Motherson Yachiyo Automotive Tech Manufacturing of America, LLC (formerly known as Yachiyo Manufacturing of America, LLC)
242	Motherson Yachiyo AY Manufacturing Ltd., USA (formerly known as AY Manufacturing Ltd., USA).
243	Motherson Yachiyo Automotive Tech Products of America, Inc. (formerly known as Yachiyo of America Inc).
244	Prysm Displays (India) Private Limited
245	Motherson Lumen Systems South Africa (Pty) Ltd. (formerly Lumen Special Cables (Pty) Ltd.)

S.R. BATLIBOI & CO. LLP

Chartered Accountants

Sl. No.	Name of the Company
246	Motherison Lumen Global Holdings Pty Limited (formerly known as Lumen International Holdings Pty Ltd.)
247	Motherison Lumen Innovative Solutions Pty Limited (Australia) (formerly known as Motherison Lumen Innovations Australia Pty Limited.)
248	Lumen Engineering Solutions Pty Ltd.
249	Lumen Special Conversions Pty Ltd.
250	Motherison Lumen New Zealand Limited, New Zealand (formerly Lumen New Zealand Ltd.)
251	Motherison Lumen (Thailand) Limited (formerly known as Lumen Thailand Ltd.)
252	Motherison Lumen International Investments Limited (formerly Lumen International Investments Ltd.)
253	Motherison Lumen Holding Limited, Hongkong (formerly Lumen International (Hongkong) Holding Ltd.)
254	Motherison Lumen North America INC. (USA) (formerly known as Lumen North America, Inc.)
255	Lumen Europe Sp. z.o.o.
256	Motherison Aerospace Top Holding Co SAS (formerly SSCP Aero TopCo SAS)
257	Motherison Aerospace Mid Holdings Company SAS (formerly SCP Aero MidCo SAS)
258	Motherison Aerospace Holding Company SAS (formerly SSCP Aero BidCo SAS)
259	Motherison Aerospace SAS (formerly AD Industrie SAS)
260	SCI AD Industrie La Chassagne
261	MS Composites (SAS)
262	ADI Composites Medical (SAS)
263	MS Composites Maroc (SA)
264	Societe Nouvelle D'exploitation Deshors Aeronautique defense ET industrie
265	ADI Kalfa (SAS)
266	AD Industrie Tunisie (SARL)
267	Exameca (SAS)
268	Exameca Mesure (SAS)
269	ADI Aerotube (SAS)
270	Micro Mecanique Pyreneenne (SAS)
271	Adima Aerospace (SARL)
272	GIE Groupe AD (under liquidation)
273	Irillic Private Limited
274	Motherison Auto Solutions Limited
275	Motherison Electro Components Limited (formerly known as Samvardhana Motherison Advanced Innovations Limited)
276	Motherison Strategic Systems Mideast Limited
277	Motherison International Limited
278	SMGCL Co Ltd., Japan
279	Atsumitec Co., Ltd., Japan
280	ADA Technologies Inc., USA
281	Atsumitec De Mexico S.A. De. C.V. (Mexico).
282	PT. Atsumitec Indonesia
283	Green Charge Co., Ltd., Japan
284	Atsumitec (Thailand) Co., Ltd.
285	Atsumitec & Hayashi (Thailand) Co., Ltd.

S.R. BATLIBOI & Co. LLP

Chartered Accountants

Sl. No.	Name of the Company
286	Atsumitec Vietnam Co., Ltd.
287	Atsumitec Auto Parts (Foshan) Co., Ltd., China
288	Atsumitec Import and Export Trading (Foshan) Co., Ltd., China
289	Atsumitec (HK) Co., Ltd., Hong Kong
290	Motherson Prysm Inc.
291	Prysm Middle East DMCC, UAE
292	Prysm Hong Kong Limited
293	Motherson Treasury Strategy Limited, Abu Dhabi
294	Global Tech Machinery FZ-LLC
295	Baldi Industria E Comercio Ltda.*
296	Motherson Sanko Sustainable Packaging Products Limited**
297	Samvardhana Motherson Global Operation FZCO**

*During the quarter ended June 30, 2025, these entities became subsidiary of Holding Company.

** During the quarter ended June 30, 2025, these entities are incorporated as subsidiary of Holding Company.

Associates

Sl. No.	Name of the Company
1.	Hubei Zhengao PKC Automotive Wiring Company Ltd
2.	AES (India) Engineering Ltd.

Joint Ventures

Sl. No.	Name of the Company
1	Kyungshin Industrial Motherson Pvt. Ltd.
2	Highly Marelli Motherson Thermal Solutions Private Limited (formerly known as Calsonic Kansei Motherson Auto Products Pvt. Ltd.)
3	Ningbo SMR Huaxiang Automotive Mirrors Co. Limited
4	Chongqing SMR Huaxiang Automotive Products Limited
5	Eissmann SMP Automotive interieur Slovakia s.r.o.
6	Tianjin SMR Huaxiang Automotive Parts Co., Ltd.
7	Nanchang JMCG SMR Huaxiang Mirror Co. Ltd.
8	Anest Iwata Motherson Private Limited
9	Spheros Motherson Thermal System Limited (formerly Valeo Motherson Thermal Commercial Vehicles India Limited)
10	Matsui Technologies India Limited
11	Frigel Intelligent Cooling Systems India Private Limited
12	Nissin Advanced Coating Indo Co. Private Limited
13	Motherson Bergstrom HVAC Solutions Private Limited
14	Marelli Motherson Automotive Lighting India Private Ltd.
15	Marelli Motherson Auto Suspension Parts Pvt Ltd.
16	Motherson Sumi Wiring India Limited
17	Wuxi SMR Huaxiang Automotive Component Company Limited (formerly Wuxi SMR Automotive Parts Company, Ltd.)

	Particulars	Three months ended			Year ended
		30/06/2025 Unaudited	30/06/2024 Unaudited	31/03/2025 Audited Refer Note 10	31/03/2025 Audited Refer Note 10
1	Revenue from Operations				
(a)	Revenue from contract with customers	29,942.83	28,521.61	29,119.31	112,540.88
(b)	Other operating revenue	269.17	346.35	197.52	1,121.69
	Total revenue from operations	30,212.00	28,867.96	29,316.83	113,662.57
2	Other income	80.48	70.88	116.39	557.71
	Total Income	30,292.48	28,938.84	29,433.22	114,220.28
3	Expenses				
(a)	Cost of materials consumed	16,238.47	15,514.46	14,202.90	60,032.68
(b)	Purchase of stock-in-trade	90.23	138.60	262.45	773.89
(c)	Change in inventory of finished goods, work in progress and stock-in-trade	(186.37)	(178.34)	1,396.67	245.62
(d)	Employee benefits expense	7,936.24	7,170.44	7,215.98	28,386.96
(e)	Depreciation expense	1,032.93	931.85	1,053.42	3,928.52
(f)	Amortisation expense (Refer note 9)	196.79	132.72	160.24	564.91
(g)	Finance costs	425.04	444.48	425.62	1,882.39
(h)	Other expenses	3,675.09	3,447.49	3,595.97	13,671.52
	Total expenses	29,408.42	27,601.70	28,313.25	109,486.49
4	Profit before exceptional items and share of profit/(loss) of associates and joint ventures	884.06	1,337.14	1,119.97	4,733.79
5	Exceptional income / (expenses) (refer note 4 below)	(136.49)	-	-	-
6	Share of profit/(loss) of Associates and Joint ventures (net of tax)	124.27	108.06	132.05	527.50
7	Profit for the period	871.84	1,445.20	1,252.02	5,261.29
8	Tax expenses				
	- Current tax	442.75	438.64	165.98	1,376.24
	- Deferred tax expense/ (credit)	(177.00)	(90.62)	(29.34)	(260.65)
	Total tax expense/ (credit)	265.75	348.02	136.64	1,115.59
9	Profit for the period	606.09	1,097.18	1,115.38	4,145.70
10	Other comprehensive income/(loss)				
A.	Items not to be reclassified to profit / (loss)	(93.79)	1.02	(349.19)	(200.95)
	Income tax relating to items not to be reclassified to profit / (loss)	1.52	0.25	40.77	7.02
B.	Items to be reclassified to profit / (loss)	690.12	(432.73)	497.31	(2.39)
	Income tax relating to items to be reclassified to profit / (loss)	(14.82)	10.03	(51.39)	6.63
11	Total other comprehensive income/ (loss) (net of tax)	583.03	(421.43)	137.50	(189.69)
12	Total comprehensive income / (loss) for the period	1,189.12	675.75	1,252.88	3,956.01
13	Net Profit attributable to:				
	- Owners	511.84	994.17	1,050.50	3,803.02
	- Non-controlling interests	94.25	103.01	64.88	342.68
	Total comprehensive income / (loss) attributable to:				
	- Owners	1,021.35	541.35	1,186.31	3,562.80
	- Non-controlling interests	167.77	134.40	66.57	393.21
14	Paid up equity share capital (Face Value :- INR 1/- per share)	703.63	677.64	703.63	703.63
15	Other equity				34,176.70
16	Earnings per share (EPS) (of INR 1/-) (not annualised) (refer note 5)				
	- Basic	0.48	0.98	1.00	3.67
	- Diluted	0.48	0.98	1.00	3.67

SEGMENT REPORTING

	Particulars	Three months ended			Year ended
		30/06/2025 Unaudited	30/06/2024 Unaudited	31/03/2025 Audited Refer Note 10	31/03/2025 Audited Refer Note 10
1	Segment revenue				
(a)	Wiring harness	8,640.15	8,326.47	8,594.14	32,861.16
(b)	Modules and polymer products	15,008.26	15,192.79	15,359.07	59,805.90
(c)	Vision systems	5,137.00	4,996.99	4,971.80	19,505.72
(d)	Integrated Assemblies	2,818.95	2,522.68	2,398.47	10,109.10
(e)	Emerging businesses	3,701.69	2,591.27	3,228.16	11,417.96
	Total	35,306.05	33,630.20	34,551.64	133,699.84
	Less: Inter segment	1,202.83	1,233.41	1,320.76	4,754.59
	Revenue from operations including revenue of entities consolidated as per equity method***	34,103.22	32,396.79	33,230.88	128,945.25
	Less: Revenue from operation of entities consolidated as per equity method, included above*	3,891.22	3,528.83	3,914.05	15,282.68
	Total Revenue from operations*	30,212.00	28,867.96	29,316.83	113,662.57
2	Segment results				
(a)	Wiring harness	983.27	974.50	1,066.85	3,872.92
(b)	Modules and polymer products	958.06	1,316.93	1,002.21	4,579.59
(c)	Vision systems	472.80	473.92	596.39	1,950.38
(d)	Integrated Assemblies	321.42	256.23	254.14	1,164.76
(e)	Emerging businesses	309.10	316.53	389.50	1,452.33
	Total	3,044.65	3,338.11	3,309.09	13,019.98
	Less: Inter segment	26.76	(12.22)	52.69	(9.53)
	Add : Other unallocable income / (expenses)	(31.87)	(66.27)	(11.86)	73.51
	Total	2,986.02	3,284.06	3,244.54	13,103.02
	Less: EBITDA from operation of entities consolidated as per equity method, included above*	520.17	498.66	598.56	2,225.57
	Total EBITDA	2,465.85	2,785.40	2,674.98	10,877.45
	Less : Depreciation and amortisation (refer note 9 below)	1,229.72	1,064.56	1,213.66	4,493.43
	Less : Finance cost	425.04	444.48	425.62	1,882.39
	Add: Interest income	59.47	59.97	84.25	230.52
	Add : Other income	13.50	0.81	0.02	1.65
	Less: Exceptional expenses	136.49	-	-	-
	Add : Share of profit / (loss) of associates and joint ventures	124.27	108.06	132.05	527.49
	Total profit / (loss) before tax	871.84	1,445.20	1,252.02	5,261.29
3	Segment assets				
(a)	Wiring harness	19,176.72	18,396.77	18,539.09	18,539.09
(b)	Modules and polymer products	38,828.35	35,304.01	36,944.20	36,944.20
(c)	Vision systems	9,957.08	9,615.52	9,201.11	9,201.11
(d)	Integrated Assemblies	13,414.52	13,041.32	12,073.33	12,073.33
(e)	Emerging businesses	14,760.66	10,123.83	14,086.06	14,086.06
	Total	96,137.33	86,481.45	90,843.79	90,843.79
	Less: Inter segment	1,638.27	1,274.69	1,305.83	1,305.83
	Total	94,499.06	85,206.76	89,537.96	89,537.96
	Less: Assets of entities consolidated as per equity method, included above*	9,290.26	8,834.05	8,936.62	8,936.62
	Add: Current and non-current investments including Investments accounted for using the equity method	6,614.35	6,633.78	6,599.69	6,599.69
	Add: Other unallocated assets**	7,734.31	5,337.59	5,646.26	5,646.26
	Total segment assets*	99,557.46	88,344.08	92,847.29	92,847.29
4	Segment liabilities				
(a)	Wiring harness	6,807.67	7,035.99	6,525.58	6,525.58
(b)	Modules and polymer products	18,870.85	16,349.29	17,945.86	17,945.86
(c)	Vision systems	5,693.20	5,630.21	5,526.65	5,526.65
(d)	Integrated Assemblies	10,598.00	10,665.31	10,051.54	10,051.54
(e)	Emerging businesses	4,428.60	3,433.73	4,120.94	4,120.94
	Total	46,398.32	43,114.53	44,170.57	44,170.57
	Less: Inter segment	1,638.27	1,274.72	1,305.82	1,305.82
	Total	44,760.05	41,839.81	42,864.75	42,864.75
	Less: Liabilities of entities consolidated as per equity method, included above*	4,659.16	4,526.49	4,540.45	4,540.45
	Add: Other unallocated liabilities**	21,123.67	22,220.45	17,394.43	17,394.43
	Total segment liabilities*	61,224.56	59,533.77	55,718.73	55,718.73

Wiring harness represents operations of Samvardhana Motherson International Limited "SAMIL", its subsidiaries, joint ventures and associates, engaged mainly in the business of manufacturing and trading of wiring harness, its components and rendering of support service function exclusively to wiring harness operations.

Modules and polymer products represents operations of Samvardhana Motherson International Limited "SAMIL", its subsidiaries, joint ventures and associates engaged in manufacturing and supplies of plastic parts and system modules for vehicle interiors and exteriors. It also includes operations of subsidiaries engaged in rendering of support service

Vision systems represents operations of Samvardhana Motherson International Limited "SAMIL", its subsidiaries, joint ventures and associates engaged in development, manufacture and supply of rear view mirrors and drive assistance systems. It also includes operations of subsidiaries engaged in rendering of support service function exclusively to

Integrated assemblies represents operations of Samvardhana Motherson International Limited "SAMIL", its subsidiaries, joint ventures and associates engaged in high-quality integrated module assembly and logistics tailored for the automotive sector. This segment is newly introduced by the group post acquisition of SAS Autosystemtechnik GmbH. It also includes operations of subsidiaries engaged in rendering of support service function exclusively to integrated assemblies.

Emerging businesses comprise "Elastomers", "Lighting & Electronics", "Precision Metals & Modules", "Technology & Industrial Solutions", "Logistics Solutions", "Aerospace", "Health & Medical" and "Services" operations of the Group. These operations of the Group are below the thresholds for separate reporting as operating segments.

*Revenue, results, assets and liabilities relating to joint venture and associate entities are fully consolidated for the purpose of review by CODM and hence are presented accordingly in the segment reporting disclosure above. Consequently above disclosure also includes reconciliation items with the amounts presented in the consolidated financial results.

** Includes the impact of difference between the book value and fair value recorded in the consolidated financial results relating to the businesses merged with the Group as part of the Composite Scheme of Amalgamation and Arrangement. Thus, the respective segments reflect assets/liabilities of these businesses at book values which are as monitored by CODM.

*** In respect of certain contracts, the Group performs assembly of highly customised components by procuring various parts from suppliers identified by the customers. The Group acts as an agent as per INDAS 115 under these contracts and as required under the standard, the Group recognises revenue only for the net amount it retains for the assembly services. Following table provides information on gross consideration from customers without considering the effects of Ind AS 115.

	Particulars	Three months ended			Year ended
		30/06/2025 Unaudited	30/06/2024 Unaudited	31/03/2025 Audited Refer Note 10	31/03/2025 Audited Refer Note 10
	Revenue from operations including revenue of entities consolidated as per equity method	34,103.22	32,396.79	33,230.88	128,945.25
	Add: Adjustment under INDAS 115 (Principal vs Agent consideration, through put revenue)	12,889.99	12,792.27	12,548.82	50,053.93
	Gross amount of consideration	46,993.21	45,189.06	45,779.70	178,999.18

Notes:

- 1 These consolidated financial results of the Group have been prepared in accordance with the recognition and measurement principles prescribed in Indian Accounting Standards (Ind AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standards) rules, 2015 (as amended) and in terms of regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No. CIR/CFD/CDM1/44/2019 dated March 29, 2019 and other accounting principles generally accepted in India.
- 2 The above consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on August 12, 2025 and August 13, 2025 respectively.
- 3 Additional disclosure as per Regulation 52(4) and Regulation 54(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Particulars	Three months ended			Year ended
	30/06/2025 Unaudited	30/06/2024 Unaudited	31/03/2025 Audited Refer Note 10	31/03/2025 Audited Refer Note 10
(a) Debt equity ratio (in times) [(Long term borrowing including current maturities and excluding lease liabilities + short term borrowing excluding lease liabilities) / Shareholders equity]	0.50	0.75	0.42	0.42
(b) Debt service coverage ratio (in times) [#] [(Earnings before finance cost other than finance cost on lease liabilities, depreciation and amortisation, dividend income, interest income, loss on sale of PPE, Share of profit/(loss) of Associates and Joint ventures and exceptional items but after tax) / (Finance costs other than finance cost on lease liabilities + scheduled principal repayments of long term borrowing during the next twelve months)]	2.62	1.73	2.34	2.15
(c) Interest service coverage ratio (in times) [(Earnings before finance cost other than finance cost on lease liabilities, depreciation and amortisation, dividend income, interest income, loss on sale of PPE, Share of profit/(loss) of Associates and Joint ventures and exceptional items but after tax) / (Finance costs other than finance cost on lease liabilities)]	5.67	5.90	6.50	5.57
(d) Debenture redemption reserve	Not Applicable being a Listed entity			
(e) Net worth (INR in Crores) (Equity attributable to owners of the Company - other reserves - reserve on amalgamation - capital reserve on consolidation)	32,203.91	24,552.68	31,630.84	31,630.84
(f) Profit for the period (INR in Crores)	606.09	1,097.18	1,115.38	4,145.70
(g) Basic & diluted earnings per share operations (not annualised) (Net Profit attributable to owners / number of equity shares)	0.48	0.98	1.00	3.67
(h) Security cover for the secured NCDs issued	NA	NA	NA	NA
(i) Current ratio (in times) [Current assets / (Current liabilities - current maturities of long term borrowings)]	1.12	1.05	1.10	1.10
Current ratio (in times) (Current assets / Current liabilities)	1.07	0.95	1.03	1.03
(j) Long term debt to working capital (in times) [Long term borrowings including current maturities, excluding lease liabilities / (Current assets - current liabilities excluding current maturities of long term borrowings and including lease liabilities)]	2.37	7.99	2.71	2.71
(k) Bad debts to account receivable ratio (in times) [#] (Bad debts / Average trade receivables)	0	0	0	0
(l) Current liability ratio (in times) (Current liability / Total liability)	0.73	0.74	0.76	0.76
(m) Total debt to total assets (in times) [(Long term borrowing including current maturities, excluding lease liabilities + short term borrowing excluding lease liabilities) / Total assets]	0.18	0.23	0.16	0.16
(n) Debtors turnover (in times) [#] (Revenue from contract with customers** / Average trade receivables)	8.78	9.36	9.56	8.90
(o) Inventory turnover (in times) [#] (Cost of goods sold** / Average inventories***)	9.22	10.42	9.47	9.98
(p) Operating margin (%) [(Profit before tax - other income + Finance costs other than finance cost on lease liabilities + exceptional expenses - Share of profit/(loss) of Associates and Joint ventures) / Revenue from operations]	3.9%	5.9%	4.7%	5.2%
(q) Net profit margin (%) (Profit / (loss) for the period / Revenue from operations)	2.0%	3.8%	3.8%	3.6%
(r) Sector specific equivalent ratios, as applicable	Not Applicable			

[#] On annualised basis

Pursuant to Clause 52(7), there were no deviations in the use of proceeds of issue of listed non-convertible debentures from the objects stated in the offer document.

** Includes revenue adjusted under INDAS 115 (principal vs agent consideration) as given in the table below segment reporting.

*** Includes inventory relating to agency business classified and reported under current assets.

- 4 Subsequent to the announcement made by the Group in relation to cost optimisation measures on April 10, 2025 the Group has accrued certain expenditure in respect of phased operational restructuring at certain units primarily located in Europe. These have been disclosed as Exceptional expenses in these financial results.
- 5 The Shareholder's of the Company vide their resolution dated July 7, 2025 has approved the issuance of bonus shares in the proportion of one bonus equity share for every two existing equity shares. On July 21, 2025 upon issuance of such Bonus Equity Shares, the paid capital of the Company stands increased to INR 1,055 crore having 10,554,442,601 number of equity shares of INR 1 each. In accordance with the requirement of Ind AS 33- Earning per share, the basic and diluted Earnings per share have been adjusted for all the periods presented to reflect the impact of bonus issue.
- 6 On May 2, 2025, the Group has acquired 100% equity shares of Baldi Industria E Comercio Ltda. ('Baldi'), through its one of the step down subsidiary SMP Automotive Produtos Automotivos Do Brasil Ltda, the consideration paid / payable for such acquisition is BLR 47 million (INR 70.27 crore). The Group is in the process of completing its purchase price allocation (PPA).
- 7 Finance cost comprises of Interest on borrowings, lease liabilities & defined benefit obligations for employees, cost incurred on factoring of trade receivables, interest and possible additional cost on conversion of Compulsorily Convertible Debentures, bank charges, foreign exchange differences related to borrowing, processing and commitment fee and any other interest / finance charges.
- 8 The Company has filed the relevant disclosures as per SEBI circular Circular No. SEBI/HO/DDHS/CIR/P/2021/613 dated August 10, 2021, as updated on April 13, 2022, applicable to Large Corporate Borrowers.
- 9 Depreciation and Amortisation for the current quarter includes an INR 53 crore impairment charge related to certain intangible assets of a subsidiary company.
- 10 The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures for nine months ended, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 11 Figures of previous year / periods have been reclassified / regrouped, wherever necessary.