

Presentation by



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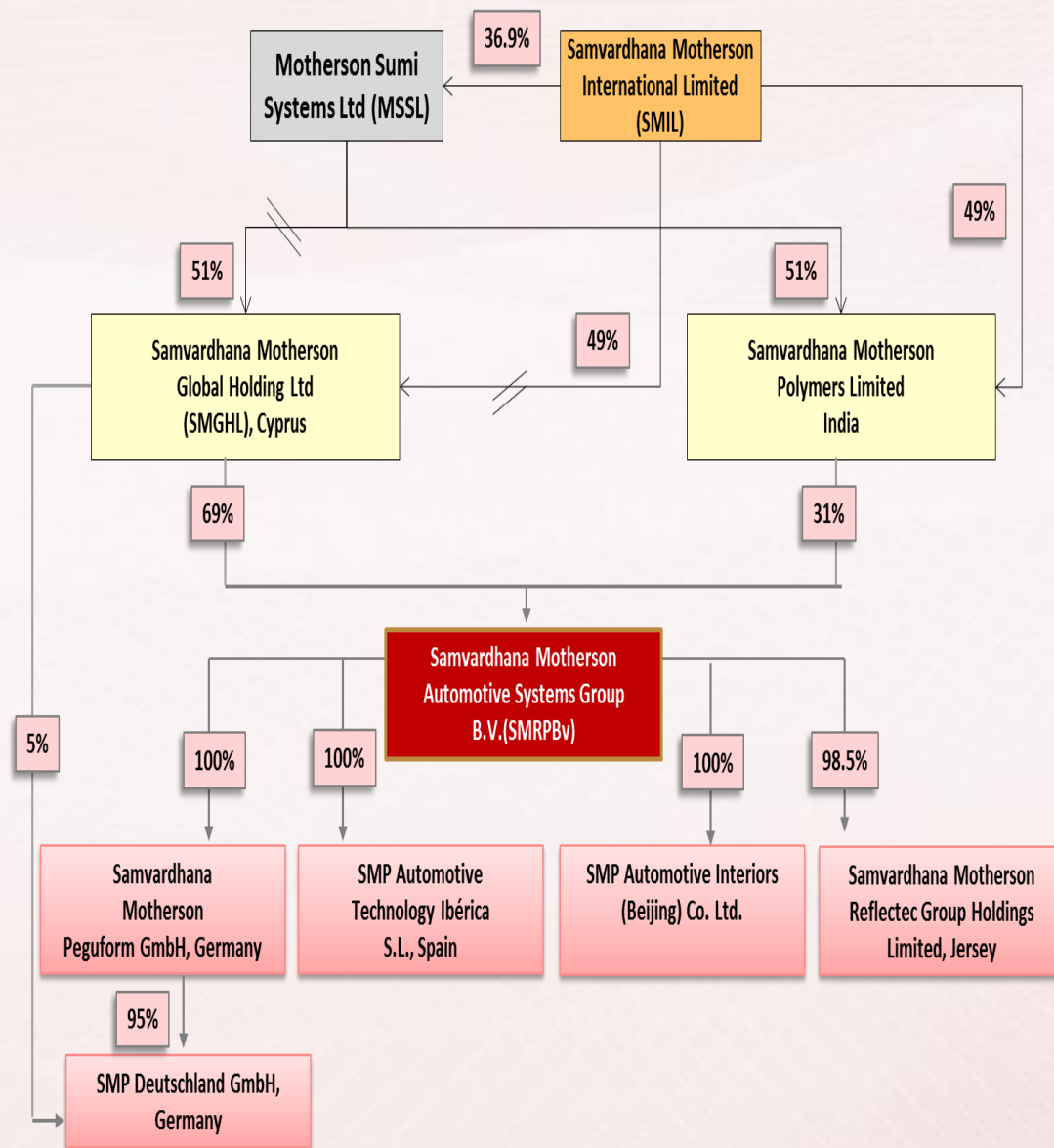


For the Quarter ended June 30th, 2014

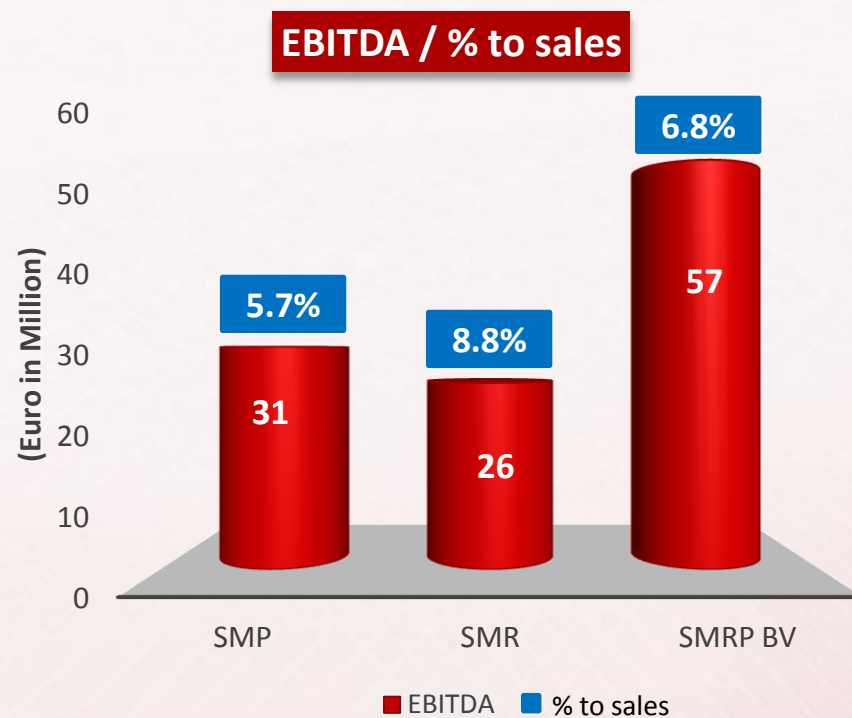
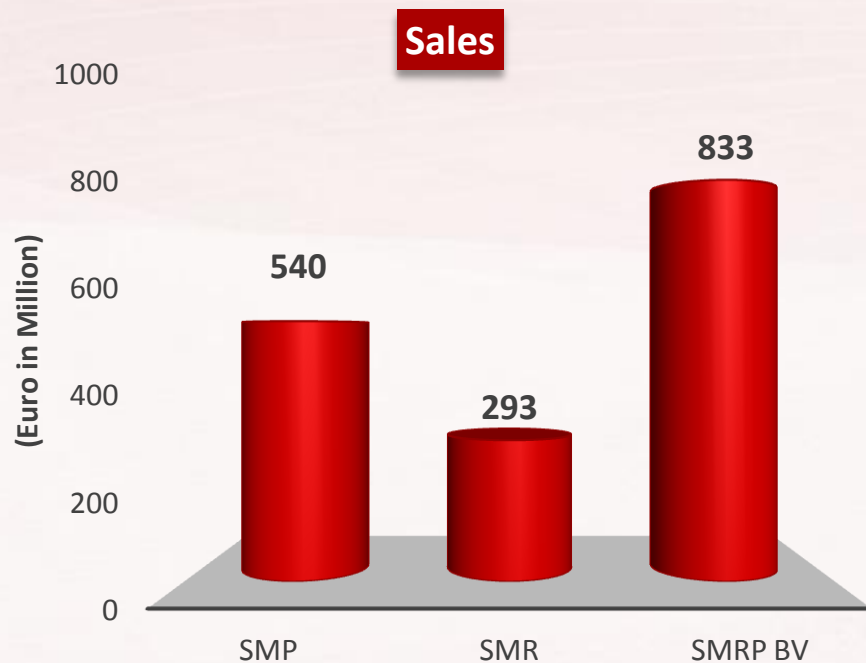
Background

- Samvardhana Motherson Automotive Systems Group B.V. (SMRPBV), Netherlands is a group holding company for SMR Group (Samvardhana Motherson Reflectec Group Holdings Limited and its subsidiaries) and SMP Group (Samvardhana Motherson Deutschland GmbH and its subsidiaries and SMP Automotive Technology Iberica S.L and its subsidiaries)
- SMRPBV is subsidiary of Motherson Sumi Systems Limited (MSSL) and is joint venture with Samvardhana Motherson International Limited (SMIL)
- SMRPBV has issued 4 1/8% Senior Secured Notes due 2021 for Euro 500 million
- SMRPBV has published first set of unaudited interim condensed consolidated financial statements for the quarter ended June 30, 2104 prepared under IFRS for reporting to bondholders in accordance with the offering memorandum
- Certain key difference between Indian GAAP and IFRS as briefly described in this presentation

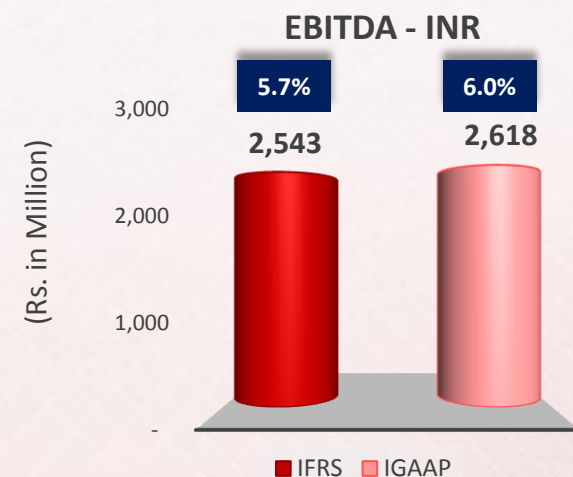
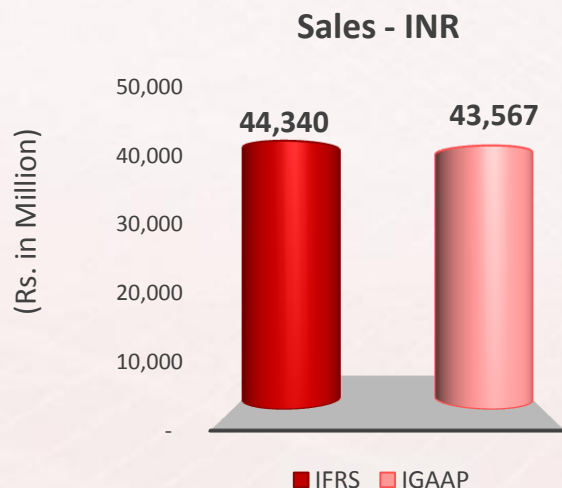
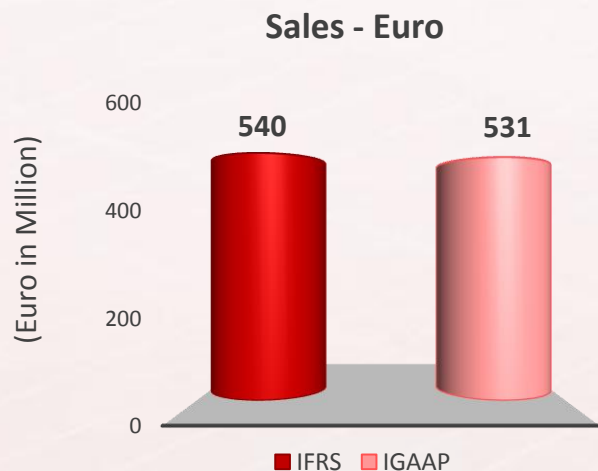
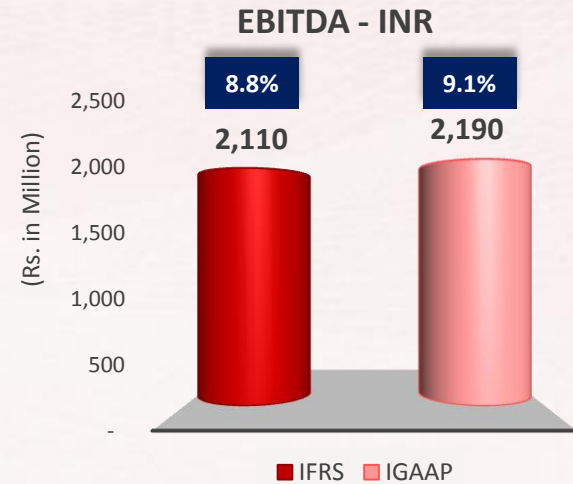
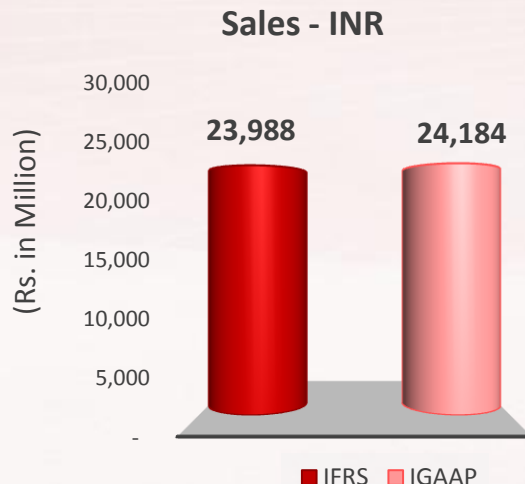
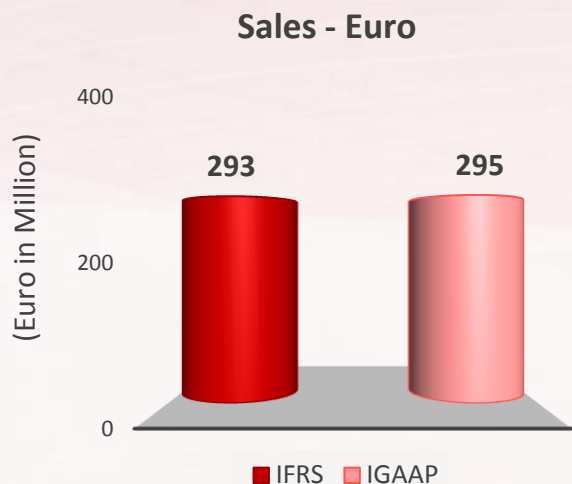
Simplified SMRP BV Structure



Financial Performance on SMRP BV - Q1 FY 14-15



Comparison between IFRS and IGAAP - Q1 FY 14-15



1. Exchange rate used for Euro/INR : Rs. 82.06
2. Comparison only for illustrative purpose

- Reporting currency of MSSL is Indian Rupee while for SMRPBV is Euro.
- Revenue and cost recognition in accounting for tooling contacts (construction contracts) as per IFRS is based on percentage completion of contract within an accounting period.
- Jointly controlled entities are accounted for under equity method in IFRS whereas proportionate consolidation is used in IGAAP. Effective holding in Jointly controlled entities under SMRPBV are as follows:

• SMR - Ningbo SMR Huaxiang Automotive Mirrors Co. Limited, China	50%
• SMR - Chongqing SMR Huaxiang Automotive Products Limited, China	50%
• SMP - Celulosa Fabril (Cefa) S.A., Spain	50%
• SMP - Modulos Rivera Alta S.L.U., Spain	50%
• SMP - Eissmann SMP Automotive interieur Slovakia s.r.o., Slovakia	49%
- Purchase price allocation at the time of acquisition on PPE (Property, Plant and Equipment) and intangible assets under IFRS have impact on capitalised value and depreciation amount of each individual asset.
- In case of defined benefit plan the methodology used for recognition of expense, asset or liability varies between IFRS and IGAAP.
- Under Indian GAAPs, MSSL followed integral accounting in respect of loans taken at overseas SPVs set up for acquisition of erstwhile Peguform Group.

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