motherson

July 6, 2026

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

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001, Maharashtra, India

**Scrip Code : MSUMI**

**Scrip Code : 543498**

**Subject:** **Business Responsibility and Sustainability Report for the Financial Year 2025-26**

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26.

The BRSR forms an integral part of the Company's Integrated Annual Report, available on the Company's website at www.mswil.motherson.com.

You are requested to kindly take the same on record.
Thanking you,

Yours truly,
For Motherson Sumi Wiring India Limited
POOJA MEHRA
Digitally signed by POOJA MEHRA
Date: 2026.07.06 19:29:51 +05'30'
Pooja Mehra
Company Secretary

Enclosure: As above

Regd. Office:
Motherson Sumi Wiring India Limited
Unit – 705, C Wing, ONE BKC, G Block Bandra Kurla Complex,
Bandra East Mumbai – 400051, Maharashtra (India)
Tel: 022-61354800, Fax: 022- 61354801
CIN No.: L29306MH2020PLC34132
E-mail: investorrelations@mswil. motherson.com
Website:www.mswil.motherson.com

# BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

## SECTION A: GENERAL DISCLOSURES

### I. Details of the listed entity

| | | |
|---|---|---|
| 1. | Corporate Identity Number (CIN) of the Listed Entity: | L29306MH2020PLC341326 |
| 2. | Name of the Listed Entity: | Motherson Sumi Wiring India Limited |
| 3. | Year of incorporation: | 2020 (date of incorporation - July 02, 2020) |
| 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, 5th Floor, Sector 127, Noida - 201301, Uttar Pradesh, India |
| 6. | E-mail: | investorrelations@mswil.motherson.com |
| 7. | Telephone: | +91 1206679500 |
| 8. | Website: | www.mswil.motherson.com |
| 9. | Financial year for which reporting is being done: | Financial Year 2025-26 |
| 10. | Name of the Stock Exchange(s) where shares are listed | 1. BSE Limited<br>2. National Stock Exchange of India Limited |
| 11. | Paid-up Capital: | INR 6,632 Million |

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
Phone: +91 1206679500
Email: sustainability@mswil.motherson.com
Mr. Barrie Painter is a Chief Sustainability officer and Executive Vice President - General Management at Motherson Group. Mr. Painter is heading all sustainability and ESG development goals of Motherson Group.

2. Mr. Anurag Gahlot
Chief Operating Officer
Phone: +91 1206752100
Email: sustainability@mswil.motherson.com
Mr. Anurag Gahlot spearheads ESG actions within the company in line with Group's goals.

13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated

The disclosures presented in this report encompass all units of MSWIL. In compliance with SEBI requirements, the Company has obtained independent reasonable assurance on its BRSR Core disclosures. Further, as a voluntary initiative to enhance transparency and strengthen stakeholder confidence, MSWIL has extended the scope of external reasonable assurance to selected non-Core BRSR KPIs, the details of which are provided in Appendix 2 to the Independent Practitioner's Assurance Report.

The Company has established appropriate data collection and validation processes to support the accuracy and consistency of reported information. An independent external assurance provider has conducted a reasonable assurance engagement covering both the mandatory BRSR Core disclosures and the voluntarily selected non-Core indicators. Management continues to strengthen reporting processes and promote uniform interpretation of sustainability data across all locations and functions

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

15. Type of assurance obtained - Reasonable Assurance on BRSR Core and selected non-Core BRSR KPIs, the details of which are provided in Appendix 1 and 2 to the Independent Practitioner's Assurance Report

## 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 | Manufacturing<br><br>(Wiring harness & Components) | Manufacture of motor vehicle electrical equipment* | 100% |

*We are engaged primarily in the manufacture and sale of wiring harness and its components to automotive original equipment manufacturers

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 | Manufacture of motor vehicle electrical equipment<br><br>(Wiring Harness & Components) | 293005 | 100% |

## III. Operations

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

| Location | Plants | Offices | Total |
|---|---|---|---|
| National | 30 | 4 | 34 |
| International | - | - | - |

Plants include all operational unit (Manufacturing plant, assembly centers).

19. Markets served by the entity:

a. Number of locations

| Locations | Number |
|---|---|
| National (No. of States) | 16 States + 3 Union Territories |
| International (No. of Countries) | The company focuses on domestic business and exports are negligible |

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

Negligible.

c. A brief on types of customers:

Company's customers primarily comprise leading automotive Original Equipment Manufacturers (OEMs) engaged in the design, development, manufacture, assembly, marketing, and sale of passenger vehicles, commercial vehicles, two-wheelers, electric vehicles, and related mobility solutions. These OEMs procure automotive components from Tier-1 suppliers, including the Company, for integration into their vehicle manufacturing processes. The finished vehicles are subsequently sold across domestic and international markets through established distribution networks.

## IV. Employees

20. Details as at the end of Financial Year: The Company does not categorize any of the employees as workers and refers employees working in production and related areas as associates.

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) | 5,042 | 4,344 | 86% | 698 | 14% |
| 2. | Other than Permanent (E) | 37 | 26 | 70% | 11 | 30% |
| 3. | **Total employees (D + E)** | **5,079** | **4,370** | **86%** | **709** | **14%** |
| | **ASSOCIATES (WORKERS)** | | | | | |
| 4. | Permanent (F) | 1,421 | 932 | 66% | 489 | 34% |
| 5. | Other than Permanent (G) | 56,639 | 30,908 | 55% | 25,731 | 45% |
| 6. | **Total workers (F + G)** | **58,060** | **31,840** | **55%** | **26,220** | **45%** |

The Company did not have any employees falling under the "Other than Male/Female" gender category as at the reporting date. Accordingly, the number of employees in this category is NIL.

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) | 17 | 15 | 88% | 2 | 12% |
| 2. | Other than Permanent (E) | 0 | 0 | 0% | 0 | 0% |
| **3.** | **Total differently abled employees (D + E)** | **17** | **15** | **88%** | **2** | **12%** |
| | **DIFFERENTLY ABLED ASSOCIATES (WORKERS)** | | | | | |
| 4. | Permanent (F) | 12 | 8 | 67% | 4 | 33% |
| 5. | Other than permanent (G) | 28 | 11 | 39% | 17 | 61% |
| **6.** | **Total differently abled workers (F + G)** | **40** | **19** | **48%** | **21** | **52%** |

21. Participation/Inclusion/Representation of women

| Particulars | Total (A) | No. and percentage of Females | |
|---|---|---|---|
| | | No. (B) | % (B / A) |
| Board of Directors | 10 | 2 | 20% |
| Key Management Personnel* | 2 | 1 | 50% |

*Does not include whole time director who is designated as KMPs

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

| Turnover Rate | FY 25-26 | | | FY 24-25 | | | FY 23-24 | | |
|---|---|---|---|---|---|---|---|---|---|
| | Male | Female | Total | Male | Female | Total | Male | Female | Total |
| Permanent Employees | 10% | 10% | 10% | 10% | 7% | 10% | 9% | 11% | 9% |
| Permanent Associates (Workers) | 7% | 6% | 7% | 3% | 6% | 4% | 5% | 10% | 7% |

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

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

| S. No. | Name of the holding / subsidiary / associate companies / joint ventures (A) | Indicate whether holding/ Subsidiary/ Associate/ Joint Venture | % of shares held by listed entity | Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/ No) |
|---|---|---|---|---|
| | NIL | NIL | NIL | NIL |

**VI. CSR Details**

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 (Yes/No) : **Yes**

(ii) Turnover (in Rs.)- INR 114,776 million for FY 2025-26

(iii) Net worth (in Rs.) - INR 21,617 million for FY 2025-26

**VII. 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 grievanace redress policy) | FY 25-26 Current Financial Year | | | FY 24-25 Previous Financial Year | | |
|---|---|---|---|---|---|---|---|
| | | 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 | 0 | 0 | NA |
| Investors (other than shareholders) | Yes | 0 | 0 | NA | 0 | 0 | NA |
| Shareholders | Yes | 0 | 0 | NA | 0 | 0 | NA |
| Employees and Associates (workers) | Yes | 19 | 1 | resolved in May 2026 | 4 | 1 | resolved in April 2025 |
| Customers | Yes | 0 | 0 | NA | 0 | 0 | NA |
| Value Chain Partners | Yes | 0 | 0 | NA | 0 | 0 | NA |
| Other (please specify) | NA | 0 | 0 | NA | 0 | 0 | NA |

The policies guiding the Company's conduct with all its stakeholders, including grievance mechanisms. These are placed on the Company's website . For detailed policies for grievance redressal mechanisms, please refer to https://www.mswil.motherson. com/performance/investors/policies.

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 | **O:** Opportunity to position as a sustainable solution provider and gain competitive advantage.<br>**R:** Climate change poses acute physical risks including extreme weather events (floods, heat stress), asset damage, and increased insurance premiums. Operations in water-stressed geographies create risks related to water availability. Transition risks arise from evolving regulations, stakeholder expectations, and shift to low-carbon economy. | Implementation of a comprehensive decarbonisation roadmap aligned with strategic ambitions and targets. Increased use of renewable energy. Reduction in resource consumption, emissions, waste, and water usage. Water stewardship initiatives in high-risk locations.<br>Collaboration with suppliers and customers to improve environmental performance. | Positive:<br>- Revenue growth from sustainable products.<br>- Cost savings from efficiency improvements over the long term.<br>Risk:<br>Increased operating costs due to energy transition, carbon compliance, climate adaptation, and supply chain disruptions.<br>-Potential loss of business if customer sustainability expectations are not met. |
| 2 | Environmental Innovation and Technology | Opportunity & Risk | **O:** Resource efficiency and circular economy practices improve environmental performance and competitiveness.<br>**R:** Technological innovation in materials and processes is critical. Failure to keep pace with evolving regulatory and market landscape may impact competitiveness and stakeholder expectations. | Implementation of long-term climate transition and innovation strategies.<br>Development of recyclable, reusable and resource-efficient materials.<br>Focus on reducing, reusing, and recycling waste streams.<br>Collaboration with customers and suppliers to enable circular economy solutions.<br>Continuous investment in R&D and innovation. | Positive: Reduction in material and operating costs and improved margins. Competitive differentiation and enhanced customer value.<br>Risk: Short-term increase in capital expenditure and R&D costs. Financial impact if innovation lags market expectations. |

| 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) |
|---|---|---|---|---|---|
| 3 | Product Sustainability and stewardship | Opportunity & Risk | **O:** Rising demand for low-carbon, sustainable, high-performance products.<br>Alignment with electrification and reduced carbon footprint trends. Enhance product value through sustainability-led innovation.<br>**R:** Losing customers or market share if expectations not met. | Integration of sustainability into product design and development.<br>Assessment and reduction of product carbon footprint.<br>Proactive engagement with customers and suppliers.<br>Leveraging innovation and technology to exceed expectations. | Positive: Revenue growth from sustainable portfolio.<br>Improved customer retention and new EV business.<br>Risk: Loss of competitiveness if expectations unmet. |
| 4 | Diversity, Equity and Inclusion | Opportunity & Risk | **O:** Talent attraction, retention and development critical for growth. Diversity, equity and inclusion enhance innovation and capability.<br>Employee engagement and well-being directly influence productivity and retention.<br>**R:** Failure in talent management can impact performance. | DEI initiatives and policies.<br>Leadership development and capability building.<br>Employee engagement programs. Well-being and mental health initiatives.<br>Employer branding improvements. | Positive: Higher productivity, motivation and loyalty.<br>Reduced attrition and stronger employer brand.<br>Risk: Productivity loss due to disengagement. |
| 5 | Human rights throughout our operations and value chain | Risk | **R:** Growing global scrutiny on human rights practices. Risks of violations across operations and supplier network. Potential for legal non-compliance and reputational concerns. | Alignment with UN Global Compact.<br>Deployment of Human Rights policy.<br>Assessment using third-party tools.<br>Integration into supply chain processes. | Risk: Business interruption and reputational loss. |
| 6 | Corporate Governance & Strategy | Opportunity & Risk | **O:** Strong governance is essential for stakeholder trust.<br>**R:** Failure to meet expectations affects reputation and capital access. | Board oversight including ESG governance.<br>Sustainability committees.<br>Stakeholder engagement and materiality assessment.<br>Strategy alignment. | Positive: Better investor confidence and capital access.<br>Risk: Reputational and financial impact. |

| 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) |
|---|---|---|---|---|---|
| 7 | Data Privacy and Information Security | Risk | **R:** Increasing reliance on digital systems across operations. Exposure to cyber threats, data breaches and disruptions. | Robust information security sys tems.<br>Multi-layered cybersecurity architecture.<br>Monitoring and audits.<br>Employee awareness training. | Risk: Financial loss and operational disruption.<br>Loss of customer trust and reputational damage. |
| 8 | Operational Excellence & Management Systems | Opportunity | **O:** Continuous improvement and digitalisation enhance competitiveness. Efficiency and reliability are critical to performance. | Automation and digital tools.<br>Standardisation.<br>Continuous improvement initiatives. | Positive: Productivity gains and cost optimisation. |
| 9 | Risk Management and Compliance | Opportunity & Risk | **O:** Growth and diversification increase risk exposure.<br>**R:** Rising regulatory complexity. Ineffective risk management can impact performance. | Enterprise risk management framework.<br>Integration into business processes.<br>Continuous monitoring and compliance tracking. | Positive: Improved resilience and continuity.<br>Risk: Compliance costs and penalties. |
| 10 | Health, Safety & Well-being | Risk | **R:** Manufacturing operations expose employees to occupational hazards. Non-compliance with safety standards can lead to legal and reputational risk. | Deployment of Occupational Health and Safety systems.<br>Regular audits and inspections.<br>Training and awareness programs. Monitoring safety metrics and sharing best practices. | Risk: Operational disruption and penalties.<br>Increased insurance cost and reputational damage. |
| 11 | Supply chain sustainability and responsibility | Opportunity & Risk | **O:** Increasing expectations on transparency, traceability and responsible sourcing.<br>**R:** Pressure to manage Scope 3 emissions. Challenges in supplier compliance and visibility across value chain. | Supplier engagement and ESG capability building.<br>Integration of sustainability into procurement.<br>Supplier assessment and monitoring.<br>Improved traceability across the value chain. | Positive: Stronger and more resilient supply chain.<br>Better alignment with customer requirements.<br>Risk: Higher compliance and supplier transition costs. |

| 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) |
|---|---|---|---|---|---|
| 12 | Community Engagement & Development | Opportunity & Risk | **O:** Community relations impact social license to operate.<br>**R:** Regional and socio-economic risks can affect operations. | Community development programs.<br>Local stakeholder engagement.<br>Regional coordination. | Positive: Reputation and trust enhancement.<br>Risk: Operational disruption. |

## 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 | | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
|---|---|---|---|---|---|---|---|---|---|---|
| **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://mswil.motherson.com/performance/investors/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. | UNGC Signa-tory (as MSWIL is part of Moth-erson Group | IATF 16949 | ISO 45001 ISO14001; UNGC | IFQM (Indian Feder-ation of Quality Manage-ment) | UNGC | ISO 14001 EcoVadis | N/A | | IATF 16949 TISAX Standard and ISO/ IEC 27001* |
| 5. | Specific commitments, goals and targets set by the entity with defined timelines, if any. | Net zero carbon in own operations by 2040.<br>Implementation of water preservation initiatives at all owned facilities by 2030. | | | | | | | | |
| 6. | Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met. | We have established 2030 as a major milestone of our progress towards our set targets. | | | | | | | | |
| *SAMIL holds TISEX certification and MTSL holds ISO 27001 certification which takes care for MSWIL information security needs | | | | | | | | | | |
| **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) | Please refer page number 13 of the Annual report and refer Business Responsibility and Sustainability Report for oversight. | | | | | | | | |

| No. | Particulars | Name of the director | Designation in Committee | Status |
|---|---|---|---|---|
| 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 Sustainability Committee to drive the sustainability goals of the Company. Mr. Barrie Painter is highest authority responsible for implementation and oversight of Business Responsibility policy(ies) for the Company under the supervision and direction of Sustainability Committee of the Company. | | |
| 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.<br>Yes, The Sustainability Committee of the Board comprises four Directors, including two Independent Directors. Any changes in membership during the year did not alter the overall composition of the Committee. | **Name of the director** | **Designation in Committee** | **Status** |
| | | Mr. Rajesh Kumar Seth | Chairman | Non-Executive Independent Director |
| | | Mr. Norikatsu Ishida* | Member | Non-Executive Non-Independent Director |
| | | Mr. Anupam Mohindroo | Member | Non-Executive Independent Director |
| | | Mr. Anurag Gahlot | Member | Executive Non-Independent Director |
| | | Mr. Soichiro Namba** | Member | Non-Executive Non-Independent Director |
| | | Mr. Yuichi Shimizu*** | Member | Non-Executive Non-Independent Director |
| | | Mr. Ryuji Sakai**** | Member | Non-Executive Non-Independent Director |

* Resigned w.e.f July 24, 2025

** Appointed w.e.f July 24, 2025 and resigned as member w.e.f December 19, 2025

*** Appointed w.e.f December 19, 2025 and resigned w.e.f April 28, 2026

**** Appointed w.e.f April 28, 2026

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) | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 |
| Performance against above policies and follow up action | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Annually | Annually | Annually | Annually | Annually | Annually | Annually | Annually | Annually |
| 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 | Annually | Annually | Annually | Annually | Annually | Annually | Annually | 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. | P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9 | | | | | | | | | |
| | For **P3** - Yes, MSWIL is ISO 45001 certified. **P6** - ISO14001 & ISO50001 certified. MSWIL is certified through Bureau Veritas (India) Pvt. Internal reviews and assessments are carried out periodically and stringently for assessing/ evaluating the working of policies for all Principles. | | | | | | | | | | | | | | | | | |

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

| 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/No) | 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

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as "Essential" and "Leadership". While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

## PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

### 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 coveredunder the training and its impact | % age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| Board of Directors | 1 | • Board Charter<br>• Audit Committee Charter<br>• Risk Management Committee Charter<br>• Nomination and Remuneration Committee Charter<br>• Corporate Social Responsibility Committee Charter<br>• Stakeholders' Relationship Committee<br>• Role & Responsibilities of Key Managerial Personnel<br>• Code of conduct for Directors | 100% |
| Key Managerial Personnel | 1 | Policy Training and Affirmation on an annual basis | 100% |

| Segment | Total number of training and awareness programmes held | Topics / principles coveredunder the training and its impact | % age of persons in respective category covered by the awareness programmes |
|---|---|---|---|
| Employees other than BoD and KMPs | 7 | The Motherson Code of Conduct serves as the foundational guide outlining ethical and behavioral expectations for all employees across the Group. Complementing the Code is a comprehensive suite of policies focused on ethics, transparency, and accountability. These include policies on whistle-blowing, related party transactions, prevention of harassment, data protection, competition and anti-trust, anti-bribery (including gifts, meals, and entertainment), human rights, and equal opportunity. | 100% |
| Associates (workers) | 7 | A similar framework exists for the associates as it does for the category of employees. | 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 | NA | NA | NA | NA |
| Settlement | Nil | NA | NA | NA | NA |
| Compounding fee | Nil | NA | NA | NA | NA |
| | | | | | |

| Non-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) |
| Imprisonment | Nil | NA | NA | NA | NA |
| Punishment | Nil | NA | NA | NA | NA |

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

*There are no fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the Company or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in the financial year which are material as specified in Regulation 30(4)((i)(c) of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 ("LODR"). Please refer to Company's website at https://www.mswil.motherson.com/performance/investors/stock-exchange- disclosures regulatory-filings to access the disclosures made to the Stock Exchanges under Regulation 30 of LODR.

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 |

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, MSWIL maintains a zero-tolerance approach to corruption in any form. Our expectations and ethical principles are clearly outlined in the Motherson Code of Conduct and the Motherson Supplier Code of Conduct, which together set mandatory standards for integrity, business ethics, and responsible business practices across our value chain.

The Company considers any instance of bribery or corruption not only a legal breach but also a serious ethical violation. Upholding the highest moral and ethical standards is central to its governance framework.

For further details, the full policy is available at:

https://www.mswil.motherson.com/performance/investors/policies

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 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| Directors | Nil | Nil |
| KMPs | Nil | Nil |
| Employees | Nil | Nil |
| Associates (Workers) | Nil | Nil |

There have been no cases involving disciplinary action taken by any law enforcement agency for the charges of bribery / corruption against Directors / KMP / Employees / Associates(workers) to the best of our knowledge.

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

| | FY 25-26 (Current Financial Year) | | FY 24-25 (Previous Financial Year) | |
|---|---|---|---|---|
| | Number | Remarks | Number | Remarks |
| Number of complaints received in relation to issues of conflict of Interest of the Directors | Nil | NA | Nil | NA |
| Number of complaints received in relation to issues of conflict of Interest of the KMPs | Nil | NA | Nil | NA |

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 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| Number of days of accounts payables | 80 | 63 |

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, in the following format:

| Parameter | Metrics | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|---|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases | - | - |
| | b. Number of trading houses where purchases are made from | - | - |
| | c. Purchases from top 10 trading houses as% of total purchases from trading houses | - | - |
| Concentration of Sales | a. Sales to dealers / distributors as % of total sales | - | - |
| | b. Number of dealers / distributors to whom sales are made | - | - |
| | c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors | - | - |
| Share of RPTs in | a. Purchases (Purchases with related parties / Total Purchases) | 65% | 64% |
| | b. Sales (Sales to related parties / Total Sales) | 2% | 2% |
| | c. Loans & advances (Loans & advances given to related parties / Total loans & advances) | - | - |
| | d. Investments ( Investments in related parties / Total Investments made) | | |

The concentration of purchases is not applicable to the business, as there are no transactions conducted with trading houses/ dealers/distributors.

## 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 |
|---|---|---|
| 1 | Supplier Code of Conduct with General expectations on Value chain partners about respecting Principles of Legality Social Standards: Human rights, Forced Labor, Child Labor, Fair treatment, freedom of association, Occupational Health and Safety, Environmental Standards: Environmental protection, Climate action, Water, Air & Soil Quality Business relationship: Avoid Conflict of Interest, Free competition, Anti-Corruption, Data Privacy & Data Security, Customs and Export control regulation. | 100% |

The Company conducted supplier webinars to raise awareness on sustainability, focusing on key governance, social, and environmental principles. To further strengthen supplier engagement, we partnered with EcoVadis, a reputable third-party assessor, to evaluate the sustainability performance of our suppliers. Webinar invitations and the Motherson Supplier Code of Conduct were shared with suppliers accounting for 80% of our direct material spend.

We have established a dedicated **Supplier Portal** (https://suppliers.motherson.com/resource-and-training) that provides open access resources and training materials to support and educate our supplier partners. In addition, the Company organized a Supplier Summit, where we shared our sustainability expectations and reinforced our commitment to responsible and transparent supply chain practices with our supplier partners.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) . **Yes**. The company has code of conduct for directors which clearly states that every director representing the company shall endeavor to avoid conflict of interest and is expected to act in the best interest of the Company and not undertake any action prejudicially to the interest of the company. Company also has comprehensive Director's manual to provide clarity to Directors regarding their expectations and roles

## 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.

| | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) | Details of improvements in environmental and social impacts |
|---|---|---|---|
| R&D | 1% | 1% | R&D expenses for 100% Electric Vehicles and related programs. |
| Capex | 15% | 2% | Capex for 100% Electric Vehicles Production, Waste Management, Energy reduction programs. |

Wiring harness related R&D activities are performed centrally by Samvardhana Motherson International Limited ("SAMIL") for India region. The Company has reimbursed its share of expenses to SAMIL.

The Company's operations at its Navagam facility are conducted from a leased premises that has been awarded the IGBC Gold Green Building certification. The facility supports the Company's commitment to sustainable operations through the use of environmentally responsible infrastructure.

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

   Yes. https://www.mswil.motherson.com/performance/investors/policies

   The Company sources a significant portion of its raw materials and components from SAMIL and its group companies, whose sustainability commitments are actively monitored. Additionally, the Company procures from global suppliers, including Sumitomo Wiring Systems Limited, who also adhere to established sustainability standards.

   b. If yes, what percentage of inputs were sourced sustainably?

   85% of our top suppliers (constituting 80% of our sourcing of components/raw material in value terms) are ISO14001 certified and 62% of such suppliers are ISO45001 certified.

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.

   The products supplied by MSWIL are incorporated into higher-level assemblies or vehicles. Consequently, the end-of-life disposal, recycling, and reuse of these products fall outside of MSWIL's purview. MSWIL's manufacturing location is ISO 14001 certified (EMS). Our products comply with environmental regulations such as ELV, RoHS, and REACH. Additionally, auxiliary materials used in packaging and e-waste are managed appropriately with third parties in accordance with applicable regulations.

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, take steps to address the same.

   No. However the waste collection plan is in line with the extended producer responsibility plan issued under plastic and e-waste management rules.

## 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 | Name of Product/ Service | % of total Turnover contributed | Boundary for which the Life Cycle Perspective / Assessment was conducted | Whether conducted by independent external agency (Yes/No) | Results communicated in public domain (Yes/No) If yes, provide the web-link. |
|---|---|---|---|---|---|
| 293005 | N/A | N/A | N/A | N/A | N/A |

A major portion of the Company's products are built-to-print, where the product design—including material selection and end-of-life specifications—is finalized by the customers. As a result, there is currently limited opportunity for the Company to conduct a meaningful Life Cycle Assessment (LCA).

However, to remain future-ready, the Company has begun building internal capabilities to carry out such assessments in the coming years. While no LCA has been conducted at the Company level yet, the knowledge and methodologies developed by SAMIL and support from Sumitomo Wiring Systems Limited will be leveraged to develop relevant expertise.

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 |
|---|---|---|
| None | NA | NA |

The products currently manufactured by Motherson Sumi Wiring India Limited (MSWIL) do not pose any significant social or environmental risks during their life cycle. As a Tier-1 B2B supplier, MSWIL supplies products directly to OEM customers and is not currently engaged in an end-of-life product recovery business model.

However, the Company works in close alignment with OEM customers to support their evolving requirements and objectives related to end-of-life recyclability of the products and components supplied.

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).

The Child parts procured by the Company are subject to customer specifications and industry standards, which typically do not permit the use of recycled materials. As most of these parts are standard catalog items supplied by third - party vendors, Motherson Wiring Limited has very limited control over the materials used in their manufacture.

| Indicate input material | Recycled or re-used input material to total material | |
|---|---|---|
| | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
| None | NA | N/A |

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

| | FY 25-26 (Current Financial Year) | | | FY 24-25 (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. Due to nature and application of it's product, the company is not engaged in end-of-life production reclaim activities.

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 | NA |

**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 (A) | Health Insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care Benefits | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| **Permanent employees** | | | | | | | | | | | |
| Male | 4344 | 4344 | 100% | 4344 | 100% | NA | NA | 0 | 0% | 0 | 0% |
| Female | 698 | 698 | 100% | 698 | 100% | 698 | 100% | 0 | 0% | 698 | 100% |
| **Total** | **5042** | **5042** | **100%** | **5042** | **100%** | **698** | **100%** | **0** | **0%** | **698** | **100%** |
| **Other than permanent employees** | | | | | | | | | | | |
| Male | 26 | 26 | 100% | 26 | 100% | NA | 0% | 0 | 0% | 0 | 0% |
| Female | 11 | 11 | 100% | 11 | 100% | 11 | 100% | 0 | 0% | 11 | 100% |
| **Total** | **37** | **37** | **100%** | **37** | **100%** | **11** | **100%** | **0** | **0%** | **11** | **100%** |

All employees are covered under wellbeing measures as per applicable legal requirement and company policies.

| Category | % of Associates (worker) covered by | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Health Insurance | | Accident Insurance | | Maternity Benefits | | Paternity Benefits | | Day Care Benefits | |
| | | Number (B) | % (B/A) | Number (C) | % (C/A) | Number (D) | % (D/A) | Number (E) | % (E/A) | Number (F) | % (F/A) |
| **Permanent Associates (worker)** | | | | | | | | | | | |
| Male | 932 | 932 | 100% | 932 | 100% | 0 | 0% | 0 | 0% | 0 | 0% |
| Female | 489 | 489 | 100% | 489 | 100% | 489 | 100% | 0 | 0% | 489 | 100% |
| **Total** | **1421** | **1421** | **100%** | **1421** | **100%** | **489** | **100%** | **0** | **0%** | **489** | **100%** |
| **Other than Permanent Associates (worker)** | | | | | | | | | | | |
| Male | 30908 | 30908 | 100% | 10081 | 33% | 0 | 0% | 0 | 0% | 0 | 0% |
| Female | 25731 | 25731 | 100% | 8935 | 35% | 25731 | 100% | 0 | 0% | 25731 | 100% |
| **Total** | **56639** | **56639** | **100%** | **19016** | **34%** | **25731** | **100%** | **0** | **0%** | **25731** | **100%** |

All eligible associates are covered under wellbeing measures as per applicable legal requirement and company policies.

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

| | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| Cost incurred on well-being measures as a % of total revenue of the company | 1.56% | 1.53% |

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

| Permanent Employees | FY 25-26 (Current Financial Year) | | | FY 24-25 (Previous Financial Year) | | |
|---|---|---|---|---|---|---|
| | No.of employees covered as a % of total employees | No. of Associates (workers) covered as a % of total associates (workers) | Deducted and deposited with the authority (Y/N/N.A.) | No. of employees covered as a % of total employees | No. of Associates (Workers) covered as a% of total Associates (worker) | Deducted and deposited with the authority (Y/N/N.A.) |
| PF | 100% | 100% | Yes | 100% | 100% | Yes |
| Gratuity | 100% | 100% | Not Applicable | 100% | 100% | Not Applicable |
| Employee State Insurance | 100% | 100% | Yes | 100% | 100% | Yes |

All eligible applicable employees and associates are covered under relevant benefit. All the deductions are timely deposited with the authority.

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and associates (worker) as per the requirements of the Rights of Persons with disability Act, 2016. If not whether any steps are being taken by the entity in this regard?

MSWIL is committed to fostering an inclusive and supportive workplace that emphasizes safety, flexibility, and respect for all employees and associates (workers) The company ensures that appropriate facilities and amenities are available for individuals with different abilities. Our registered and corporate offices are equipped with lifts and accessibility features to enable ease of movement. Most office locations are either situated on the ground floor or have elevators and infrastructure designed to support barrier-free access.

Where required, MSWIL provides customized workplace adaptations—such as specialized desks or equipment—based on individual needs. Unit HR teams oversee the availability of these essential resources and remain dedicated to strengthening diversity and inclusion across the organization by implementing supportive work-life practices and nurturing a culture where every individual feels valued and included.

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.

Yes. MSWIL is committed to providing equal opportunities in employment and fostering an inclusive workplace where all employees are treated with dignity, fairness, and respect. As part of our broader social responsibility, we actively support the inclusion and integration of Persons with Disabilities (PwDs) within our workforce. The principles of equality, non-discrimination, and respect for every individual are embedded in the Motherson Code of Conduct, accessible at www.mswil.motherson.com. These principles guide our approach to creating a barrier-free and accessible work environment.

5. Return to work and Retention rates of permanent employees and workers that took parental leave

| Gender | Permanent employees | | Permanent Associates (workers) | |
|---|---|---|---|---|
| | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male | - | - | - | - |
| Female | 89% | 100% | 89% | 95% |
| **Total** | **89%** | **100%** | **89%** | **95%** |

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<br>(If Yes, then give details of the mechanism in brief) |
|---|---|
| Permanent Associates (workers) | Yes |
| Other than Permanent associates (workers) | Yes |
| Permanent Employees | Yes |
| Other than Permanent Employees | Yes |

MSWIL has a robust and well-structured grievance redressal framework that offers employees multiple channels to voice concerns and seek resolution. The system is designed to ensure transparency, accessibility, and fairness at every stage.

To address specific employee-related matters, MSWIL has constituted various working groups such as employee consultative committees, health and safety committees, canteen committees, and welfare committees. These groups provide formal platforms for discussion, feedback, and collaborative problem-solving.

The Human Resources function plays a central role in managing grievances by conducting impartial inquiries and fact-finding, serving as an internal due-diligence mechanism. In addition to these forums, employees may submit concerns anonymously or privately through designated email addresses or telephone lines, ensuring confidentiality when needed.

MSWIL also has an established Whistle-Blower Policy, which provides a secure and confidential mechanism for reporting serious concerns, ensuring that employees can raise issues without fear of retaliation.

Furthermore, MSWIL maintains a comprehensive Prevention of Sexual Harassment (PoSH) policy in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013. Internal Complaints Committees (ICCs) are in place across units to conduct inquiries and ensure a safe, respectful, and inclusive work environment.

Overall, MSWIL's grievance mechanisms empower employees with multiple avenues to express concerns, support timely resolution, and reinforce a culture of trust, respect, and well-being across the organization

7. Membership of employees and workers in association(s) or union(s) recognized by the listed entity:

| Category | FY 25-26<br>(Current Financial Year) | | | FY 24-25<br>(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 | 5,042 | 0 | 0% | 4,278 | 0 | NA |
| - Male | 4,344 | 0 | 0% | 3,705 | 0 | NA |
| - Female | 698 | 0 | 0% | 573 | 0 | NA |
| Total Permanent associates (worker) | 1,421 | 0 | 0% | 1,763 | 0 | NA |
| - Male | 932 | 0 | 0% | 1,217 | 0 | NA |
| - Female | 489 | 0 | 0% | 546 | 0 | **NA** |

We recognize the right to freedom of association and provide freedom to our employees to assemble, form teams, appoint representatives and be the members of work councils. These work councils promote measures for securing and preserving amity and good relation between the employers and associates, to discuss upon matter of common interest. Through this platform the employees and associates participate in decision making and share suggestions/feedback to improve work culture and environment. The company does not have any employee union rather various participatory forums wherein employee participate in decision making. These committees are formed through a transparent and democratic election process, with clear eligibility criteria and secret ballot voting conducted during work hours. The Works Committee, constituted as per the Industrial Disputes Act, fosters mutual understanding between management and associates. The Canteen Committee ensures quality and affordability of meals, while the Transport Committee oversees employee commuting arrangements. Each committee meets monthly, and discussions are documented and shared with Central HR for policy review and strategic planning. This structured governance system not only ensures employee representation and inclusivity but also contributes to a positive, responsive, and participative work environment.

8. Details of training given to employees and workers:

| Category | FY 25-26 (Current Financial Year) | | | | | FY 24-25 (Previous Financial Year) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 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 | 4,370 | 4,370 | 100% | 3,035 | 69% | 3,728 | 3,728 | 100% | 2,380 | 64% |
| Female | 709 | 709 | 100% | 562 | 79% | 577 | 577 | 100% | 366 | 63% |
| **Total** | **5,079** | **5,079** | **100%** | **3,597** | **71%** | **4,305** | **4,305** | **100%** | **2,746** | **64%** |
| **Associates (Workers)** | | | | | | | | | | |
| Male | 31,840 | 31,840 | 100% | 31,840 | 100% | 26,152 | 26,152 | 100% | 26,152 | 100% |
| Female | 26,220 | 26,220 | 100% | 26,220 | 100% | 23,175 | 23,175 | 100% | 23,175 | 100% |
| **Total** | **58,060** | **58,060** | **100%** | **58,060** | **100%** | **49,327** | **49,327** | **100%** | **49,327** | **100%** |

We have reported a unique count of individuals who participated in multiple training sessions, counting each individual as 1 count. Further, the numbers for the employee's category are at 100%, as all employees are required to attend an orientation session that includes trainings on health & safety and skill upgradation. Additionally, health and safety training, along with skill training for Associates is incorporated into both onboarding and regular training modules, resulting in full coverage of 100%.

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

| Category | FY 25-26 (Current Financial Year) | | | FY 24-25 (Previous Financial Year) | | |
|---|---|---|---|---|---|---|
| | Total (A) | No. (B) | % (B / A) | Total (C) | No. (D) | % (D / C) |
| **Permanent Employees** | | | | | | |
| Male | 4344 | 4344 | 100% | 3705 | 3705 | 100% |
| Female | 698 | 698 | 100% | 573 | 573 | 100% |
| **Total** | **5042** | **5042** | **100%** | **4278** | **4278** | **100%** |
| **Permanent Associates (workers)** | | | | | | |
| Male | 932 | 932 | 100% | 1217 | 1217 | 100% |
| Female | 489 | 489 | 100% | 546 | 546 | 100% |
| **Total** | **1421** | **1421** | **100%** | **1763** | **1763** | **100%** |

All permanent employees and associates duly undergo performance and career review as per their performance appraisal plan.

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?

At MSWIL, the safety and well-being of our employees, contractors, and all stakeholders is of utmost importance, as articulated in our publicly available Environmental, Health and Safety (EHS) Policy. A majority of our facilities are certified under ISO 45001, the global benchmark for Occupational Health and Safety Management Systems, reflecting our strong commitment to maintaining safe, healthy, and compliant workplaces.

While ISO 45001 serves as the principal framework guiding health and safety management across MSWIL, we also recognize and align with equivalent safety systems that closely correspond to this international standard. Our integrated management systems further include ISO 14001 certification for environmental management, which complements our EHS objectives and strengthens our sustainability performance.

Additionally, MSWIL implements FM Global fire safety standards and adheres strictly to SWS safety protocols, ensuring high levels of preparedness, risk mitigation, and operational safety.

Together, these certifications, standards, and management practices demonstrate our proactive, structured, and continuous approach to protecting people, property, and the environment across all our operations

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 MSWIL, we follow a proactive and systematic approach to hazard and risk identification as part of our commitment to maintaining a safe, healthy, and compliant workplace. Hazards are identified and assessed through multiple mechanisms, including safety walk-throughs, scheduled risk assessments, routine inspections, and monthly as well as quarterly safety audits.

MSWIL adheres to comprehensive Hazard Identification and Risk Assessment (HIRA) procedures that align with ISO 45001:2018 and applicable legal requirements. For every process-related activity, potential hazards are identified, risks are evaluated, and appropriate control measures are defined in structured HIRA sheets.

From an equipment and plant perspective, we undertake regular preventive maintenance in addition to pre-work, start-up, and production-stage risk evaluations to minimize operational risks. All incidents—including near-misses—are promptly reported and thoroughly investigated using root cause analysis methodologies, with escalation to senior management where necessary. We have also established structured reporting systems for hazards, incidents, and near-miss events to ensure timely visibility, tracking, and corrective action.

For non-routine activities, MSWIL implements a formal Work Permit System, which acts as our Hazard Prediction Procedure. This system includes a defined format for identifying risks and specifying required control measures before work begins.

Hazard identification is further supported through audits conducted by internal auditors, and annual ISO 45001:2018 compliance assessments, along with daily safety audits led by safety professionals. Collectively, these structured processes strengthen our ability to anticipate hazards, reduce risks, and ensure a safe and secure environment for all employees and stakeholders.

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

Yes. The Company encourages its associates (workers) to report any safety hazards and near misses to minimize the occurrence of any incident and take corrective action. There is a system for submission of hazard reports for all employees/ Associates for resolution. Health and safety committees are an additional platform for review and resolution of hazards and risks identified.. Safety audits by internal safety auditors, safety audits by safety professionals etc. have been put in place. Associates (Workers) can also report safety related suggestions through Company's suggestion scheme.

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

Yes. MSWIL has tie up with network of approved hospitals that are located in close proximity, ensuring easy accessibility. These hospitals are equipped with state-of-the-art facilities and amenities'. Additionally, the Company provides its employees with benefits that include life insurance, healthcare, and disability coverage.

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

| Safety Incident/Number | Category | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|---|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked) | Employees | 0 | 0 |
| | Associates (workers) | 0 | 0 |
| Total recordable work-related injuries | Employees | 1 | 0 |
| | Associates (workers) | 6 | 5 |
| No. of fatalities | Employees | 0 | 0 |
| | Associates (workers) | 0 | 0 |
| High consequence work-related injury or ill-health (excluding fatalities)" | Employees | 0 | 0 |
| | Associates (workers) | 0 | 0 |

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 conducted in FY 2026 by S.R. Batliboi & Co. LLP.

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

At MSWIL, safety is deeply integrated into our operational culture and is driven through a strong, structured, and preventive management system. Weekly safety committee meetings ensure continuous monitoring, review, and improvement of safety performance across all units. Both planned and surprise audits are conducted by internal safety committee members and the safety team, while fire risk assessments are performed by certified third-party specialists to ensure independent validation of safety controls.

MSWIL has an established framework for Hazard Identification and Risk Assessment (HIRA), aligned with ISO 45001:2018, enabling proactive identification, evaluation, and control of workplace hazards. Monthly and quarterly safety audits, along with regular HIRA reviews, help us stay ahead of emerging risks. All machines undergo detailed risk assessments and are fitted with necessary safety devices and clear warning labels.

Preventive measures, such as monthly thermal imaging of electrical panels and critical equipment, further strengthen our risk mitigation efforts. High-risk tasks—including hot work, working at height, confined space entry, and excavation—are strictly governed by a comprehensive Work Permit System. Appropriate Personal Protective Equipment (PPE) is provided based on task-specific risk assessments to minimize exposure to hazards.

Our Emergency Response Team (ERT) is thoroughly trained in managing crisis situations, supported by regular mock drills covering fire, evacuation, and earthquake scenarios. Safety officers deployed across units ensure implementation of safe work practices and provide on-ground supervision.

` Robust capability-building is an integral part of our safety program. Regular training sessions are held on topics such as fire extinguishing, first aid, safe material-handling equipment operation, and emergency preparedness. These trainings are further reinforced through digital learning tools and ongoing awareness initiatives, including safety posters, quizzes, toolbox talks, and safety competitions.

MSWIL places strong emphasis on continuous improvement. Incidents and near-misses are systematically analyzed using root cause methodologies, with corrective and preventive actions implemented promptly. To promote a strong safety culture, we organize ongoing engagement initiatives such as National Safety Week, Road Safety Week, Fire Safety Day, slogan-writing contests, and employee safety suggestion campaigns.

A Safety Award System recognizes units that demonstrate exceptional safety performance, encouraging healthy competition and reinforcing safe behavior. Continuous improvement is further supported through safety-related kaizens and the implementation of the LOTO (Lock Out–Tag Out) system across units to ensure safe isolation of energy sources during maintenance.

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

| | FY 25-26 (Current Financial Year) | | | FY 24-25 (Previous Financial Year) | | |
|---|---|---|---|---|---|---|
| | Filed during the year | Pending resolution at the end of the year | Remarks | Filed during the year | Pending resolution at the end of the year | Remarks |
| Working Conditions | 0 | 0 | NA | 0 | 0 | NA |
| Health & Safety | 0 | 0 | NA | 0 | 0 | NA |

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 | 100% (self assessment by entity/ISO45001 certified) |
| Working Conditions | 100% (self assessment by entity/ISO45001 certified) |

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.

At MSWIL, we follow a proactive and structured approach to strengthening workplace safety and minimizing risks across our operations. A key focus of our corrective actions has been enhancing machine safety. All machines are now fitted with safety covers, interlocking sensors, and protective devices, substantially reducing operational hazards. Additional improvements have been implemented specifically for the safety covers of our C&C machines, further enhancing their effectiveness and reducing machine-related risks.

To ensure the safety of employees involved in maintenance and repair activities, MSWIL has fully implemented the Lockout–Tagout (LOTO) system. This ensures that machines and electrical panels are completely de-energized before any intervention, significantly lowering the risk of electrical accidents and improving the safety of maintenance personnel.

Fire safety is another critical priority. We carry out thermal imaging on 100% of our machines and electrical panels to identify abnormal heat patterns that may indicate potential fire hazards. Early detection allows timely corrective action and helps prevent fire-related incidents.

We continuously promote safety awareness and engagement through regular training programs, safety campaigns, toolbox talks, and safety events, ensuring employees remain vigilant and well-informed about safe work practices. To enhance electrical safety, MSWIL has installed Residual Current Circuit Breakers (RCCBs) with 30 mA sensitivity across its electrical infrastructure. These devices identify current leaks and disconnect the power supply within milliseconds, offering strong protection against electrical shocks and supporting overall human safety.

Collectively, these comprehensive and preventive measures reflect MSWIL's deep commitment to occupational health and safety. We remain dedicated to continuously reviewing and strengthening our systems, identifying emerging risks, and ensuring a safe, secure, and sustainable workplace for all employees.

## 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 we have extended the Group Term Life Insurance to cover all our permanent on-roll employees and associates. This initiative reflects our strong commitment to the well-being and financial security of our workforce.

This policy has been introduced in collaboration with a renowned and trusted insurance provider, ensuring robust coverage and reliable service.

**Key Highlights of the Policy:**

- Comprehensive coverage
- Financial protection

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

   Our value chain partners are required to ensure legal compliance as per the provisions in the agreements. We regularly audit our suppliers both preventively and when the situation demands. Such an audit is generally carried out when we commence new supplier relationships, with the findings of our risk analyzes then determining the type, scope, and frequency of the audits.

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 employment | |
|---|---|---|---|---|
| | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
| Employees | NIL | NIL | NIL | NIL |
| Associates (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

   To further support lifelong learning and employability, we provide access to a wide range of training programs. These initiatives empower employees to continuously enhance their technical skills and remain professionally active—even beyond their superannuation age.This holistic approach reflects our unwavering commitment to employee development and well-being, ensuring a smooth and dignified transition into the next phase of life.

5. Details on assessment of value chain partners:

| | % of value chain partners (by value of business done with such partners) that were assessed |
|---|---|
| Health and safety practices | 93.56% |
| Working Conditions | 93.56% |

   We conduct a business audit prior to engaging with any supplier and all such points are assessed onsite. Above mentioned percentage is the percentage Business Value of MSWIL that has been covered by auditing the suppliers as per the criteria for supplier regular evaluation.

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.

   We regularly assess our suppliers to ensure that they adhere to adequate health and safety standards and working conditions in their business. Corrective actions taken or underway to address significant risks or concerns identified through assessments of health and safety practices and working conditions of value chain partners includes:

   - Supplier Certifications: Ensuring suppliers meet required health and safety standards through relevant certifications.

- Policy Implementation: Formation and communication of specific policies on workplace safety and working conditions. Provision of PPE: Making Personal Protective Equipment (PPE) available and ensuring its usage across supplier operations.
- Revision of Work Instructions (WINs): Updating work instructions to reflect best practices and safety compliance requirements.
- Implementation of Management Systems: Establishing structured management systems at supplier sites to monitor, report, and improve health and safety performance.

## 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.

   We have identified both internal and external stakeholders who significantly influence the Company's operations. These stakeholders encompass Investors and Shareholders, Employees, Customers, Communities, Suppliers and Service Providers, Regulators and Government entities, Experts from Academic and Research Institutions, and the Media. We strive to create value for all our stakeholders and engage with them with continuous basis.

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 |
|---|---|---|---|---|
| Shareholders | No | Company's website, press releases and Investor conferences, information to SEBI and exchanges, conference calls | Maximum at quarterly interval | Quarterly financial performance of the Company |
| Customers | No | Customer meetings, plant / site audits Sustainability assessments | Frequent and Need basis | Responsible operations and deliveries, Safety, cost, quality and delivery Business continuity and reliability, Social and environmental sustainability in value chain |
| Employees | No | Whistle blower mechanisms, Responsive Communication platform, Talent development process, Interactions session between Management & employees, E-mails, Intranet, newsletters | Frequent and Need basis | Build strong employee engagement, Grievance mechanisms, Safe, fair and conducive work environment Career development and growth opportunities |
| Suppliers | No | Regular supplier meetings, Supplier portals, Annual Audits | Frequent and Need basis | Communicating MSWIL's Code of Conduct for Suppliers and assessing their level of compliance. Key topics: Business Principles, Environment Principles, Human Rights and Workplace Practices |

| 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 |
|---|---|---|---|---|
| Society | No | BRSR reporting. Community visit and Charities | Annual, As & When events are planned | Community involvement, Education/ trainee programs, Career opportunities, employment |
| Government bodies/industry associations | No | Industry bodies (ACMA, CII) media release, Seminars | Need based | Changes in regulatory framework, proactive engagement, Skill and capacity building |

### Leadership Indicators

1. 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.

   Engagement with stakeholder groups is delegated across multiple interaction points within the organization. Feedback from these engagements is shared with the Board of Directors through board meetings and the Sustainability Committees.

   Board members visit manufacturing plants to engage directly with stakeholders, particularly on health and safety related matters. The insights and feedback given during these visits are formally communicated to the Management for further consideration and action, ensuring a continuous loop between on-ground realities and strategic decision-making to ensure better governance on economic, environmental and social topics.

2. 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 input received from stakeholders on these topics were incorporated into policies and activities of the entity.

   Yes, multiple responsible representatives across the Group engage with stakeholders on a continuous basis, providing critical input to the materiality assessment process.

   We actively engage with both internal and external stakeholders to identify material issues that could impact our ability to create long-term value. These material topics are reviewed annually to inform our management processes, risk assessments, and alignment with strategic objectives.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

   MSWIL engages with vulnerable and marginalized stakeholder groups primarily through its CSR interventions, which focus on addressing socio economic challenges faced by underserved communities. These stakeholder groups include women, youth from economically weaker sections, children, and communities residing in underserved and aspirational regions with limited access to education, healthcare, livelihood opportunities, and basic infrastructure.

   Engagement with these communities is undertaken through structured assessments, stakeholder consultations, and continuous interaction facilitated by implementing partners and the Company's CSR team. Feedback from beneficiary groups and community representatives informs the design and implementation of interventions, ensuring that identified concerns are addressed in a responsive and context specific manner.

   The Company's CSR initiatives address key concerns such as employability and livelihood insecurity through skill development and vocational training programmes for youth from marginalized backgrounds; access to essential healthcare and well being support for children; and overall community development aimed at improving quality of life in underserved areas. MSWIL also undertakes CSR interventions in aspirational districts to address regional disparities and support socially and geographically marginalized populations.

Oversight of these engagements is provided through a structured governance framework, with the Board level CSR Committee and CSR Steering Committee monitoring project implementation and impact. Periodic field interactions and reviews enable assessment of on ground outcomes and incorporation of learnings into ongoing and future interventions.

Through these sustained engagements and targeted actions, MSWIL seeks to ensure that the concerns of vulnerable and marginalized stakeholder groups are meaningfully addressed, contributing to inclusive growth and social development.

## PRINCIPLE 5 Businesses should respect and promote human rights

### Essential Indicators

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

| Category | FY 25-26 (Current Financial Year) | | | FY 24-25 (Previous Financial Year) | | |
|---|---|---|---|---|---|---|
| | Total (A) | Number of employees/ workers covered (B) | % (B / A) | Total (C) | Number of employees/ workers covered (B) | % (D / C) |
| **Employees** | | | | | | |
| Permanent | 5042 | 5042 | 100% | 4278 | 4278 | 100% |
| Other than permanent | 37 | 37 | 100% | 27 | 27 | 100% |
| **Total** | **5079** | **5079** | **100%** | **4305** | **4305** | **100%** |
| **Associate (workers)** | | | | | | |
| Permanent | 1421 | 1421 | 100% | 1763 | 1763 | 100% |
| Other than permanent | 56639 | 56639 | 100% | 47564 | 47564 | 100% |
| **Total** | **58060** | **58060** | **100%** | **49327** | **49327** | **100%** |

2. Details of minimum wages paid to employees and workers,:

| Category | FY 25-26 (Current Financial Year) | | | | | FY 24-25 (Previous Financial Year) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal Minimum Wage to | | More than Minimum Wage | | Total (D) | Equal Minimum Wage to | | More than Minimum Wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| **Employees** | | | | | | | | | | |
| **Permanent** | 5,042 | - | - | 5,042 | 100% | 4,278 | - | - | 4,278 | 100% |
| Male | 4,344 | - | - | 4,344 | 100% | 3,705 | - | - | 3,705 | 100% |
| Female | 698 | - | - | 698 | 100% | 573 | - | - | 573 | 100% |
| **Other than Permanent** | 37 | - | - | 37 | 100% | 27 | - | - | 27 | 100% |
| Male | 26 | - | - | 26 | 100% | 23 | - | - | 23 | 100% |
| Female | 11 | - | - | 11 | 100% | 4 | - | - | 4 | 100% |

| Category | FY 25-26 (Current Financial Year) | | | | | FY 24-25 (Previous Financial Year) | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total (A) | Equal Minimum Wage to | | More than Minimum Wage | | Total (D) | Equal Minimum Wage to | | More than Minimum Wage | |
| | | No. (B) | % (B/A) | No. (C) | % (C/A) | | No. (E) | % (E / D) | No. (F) | % (F / D) |
| **Associates (Workers)** | | | | | | | | | | |
| **Permanent** | 1,421 | - | - | 1,421 | 100% | 1,763 | - | - | 1,763 | 100% |
| Male | 932 | - | - | 932 | 100% | 1,217 | - | - | 1,217 | 100% |
| Female | 489 | - | - | 489 | 100% | 546 | - | - | 546 | 100% |
| **Other than Permanent** | 56,639 | 36684 | 65% | 19955 | 35% | 47,564 | 37,977 | 80% | 9,587 | 20% |
| Male | 30,908 | 19808 | 64% | 11100 | 36% | 24,935 | 20,148 | 81% | 4,787 | 19% |
| Female | 25,731 | 16876 | 66% | 8855 | 34% | 22,629 | 17,829 | 79% | 4,800 | 21% |

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 | 2,42,11,239 | - | - |
| Non Executive Non- Independent Director | 4 | - | - | - |
| Non Executive Independent Director* | 3 | 65,40,000 | 2 | 59,00,000 |
| Key Managerial Personnel** | 1 | 74,74,971 | 1 | 1,08,71,773 |
| Employees other than BoD and KMP | 4,368 | 5,73,714 | 708 | 4,63,752 |
| Associates (workers) | 11,545 | 1,83,000 | 9,611 | 1,78,896 |

* This comprises commission and sitting fees paid to Independent Directors during the year.

**KMP Position as on March 31, 2026, It Does not include whole time director who is designated as KMPs

All employees and associates whose salaries are processed in the month of March 2026 (excluding F&F of March'2026)

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

| | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| Gross wages paid to females as % of total wages | 37% | 36% |

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 : At Motherson, we are committed to upholding the highest standards of ethical conduct and prioritizing the well-being of our people. We aim to foster a workplace built on mutual trust, accountability, and respect—principles that are deeply embedded in our Human Rights Policy and Code of Conduct for Employees.

To support this commitment, regional corporate (Chairman's) offices are entrusted with the implementation and administration of grievances related to human rights concerns. These responsibilities are aligned with the guidance set forth in our Code of Conduct.

To ensure a robust and transparent grievance mechanism, we have instituted a Whistle-Blower Policy supported by:

- Engagement of an independent third party for initial contact, investigation, and facilitation of resolution.

- Anonymous channels that empower employees and stakeholders to report concerns safely and confidentially.
- This multi-layered approach ensures that all concerns are addressed fairly and effectively, reinforcing our commitment to creating a safe, respectful, and accountable work environment across all our operations.

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

Motherson Sumi Wiring India Limited (MSWIL) is committed to upholding internationally recognized human rights principles and has embedded a structured human rights due diligence framework across its operations. This framework supports our responsibility to respect and protect human rights and includes the following key components:

Human Rights Impact Assessment:
MSWIL routinely assesses actual and potential human rights impacts within its operations and across the value chain. Engagement with potentially affected groups and stakeholders ensures that consultations are meaningful and inclusive. Human rights considerations are incorporated into MSWIL's broader risk assessment and management processes. This allows for early identification of human rights risks and the implementation of effective prevention and mitigation measures. Based on assessment findings, relevant internal functions take timely action to prevent, mitigate, or remediate adverse human rights impacts. Response effectiveness is monitored using both qualitative and quantitative indicators.

MSWIL maintains a comprehensive set of internal mechanisms to receive, investigate, and resolve grievances related to human rights issues:

Whistle-Blower Mechanism:
A robust and confidential whistle-blower system enables employees and stakeholders to report human rights violations—including discrimination, harassment, intimidation, or exploitation—without fear of retaliation. Concerns may be raised anonymously through dedicated channels.

HR-Led Grievance Handling:
The Human Resources function conducts impartial investigations into employee grievances, functioning as an internal due-diligence mechanism to ensure fair, timely, and unbiased resolution.
Internal Committees and Working Groups:
Various committees—such as Employee Consultative Committees, Grievance Committees, Welfare Committees, and Internal Complaints Committees (ICCs)—provide formal platforms for employees to raise concerns and seek redressal.
Prevention of Sexual Harassment (PoSH) Mechanism:

In compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013, Internal Complaints Committees are constituted across units to investigate and address complaints related to sexual harassment.

At MSWIL, we remain deeply committed to maintaining a safe, inclusive, and respectful work environment. The company follows a zero-tolerance approach toward any form of discrimination, harassment, intimidation, forced labour, or exploitation. Through these systems and policies, MSWIL ensures that human rights are safeguarded and that all individuals have access to fair, transparent, and effective grievance redressal mechanisms.

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

| Category | FY 25-26 (Current Financial Year) | | | FY 24-25 (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 | 12 | 1 | resolved in May 2026 | 4 | 1 | resolved in April 2025 |
| Discrimination at workplace | 0 | 0 | NA | 0 | 0 | NA |
| Child Labour | 0 | 0 | NA | 0 | 0 | NA |
| Forced Labour/ Involuntary Labour | 0 | 0 | NA | | | NA |
| Wages | 0 | 0 | NA | 0 | 0 | NA |
| Other human rights related issues | 7 | 0 | NA | 0 | 0 | NA |

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

| | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH) | 12 | 4 |
| Complaints on POSH as a % of female employees / Associates (Workers) | 0.045% | 0.020% |
| Complaints on POSH upheld | 5 | 2 |

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

MSWIL is committed to fostering a safe, inclusive, and respectful environment for all employees and stakeholders. We uphold a zero-tolerance policy against all forms of discrimination, intimidation, exploitation, and harassment.

Every individual representing Motherson is responsible for ensuring that their conduct is free from any behavior that may be perceived as discriminatory. We expect all employees and associates to treat one another with dignity, fairness, and mutual respect, and to promote a culture of personal responsibility and ethical behavior.

Our commitment is reinforced through the Motherson Prevention of Harassment Policy, which mandates:

Establishment of Complaints Committees in each entity to handle grievances related to harassment.

Thorough and confidential investigation and resolution procedures.

Strict prohibition of retaliation or victimization against any aggrieved individual.

This group-wide policy is further supported by local legal frameworks to ensure robust and compliant grievance handling across all our operations.

Regular training and communications across the organization reinforce employee rights, the grievance mechanism, and the zero-tolerance stance on retaliation.

Any act of retaliation is subject to strict disciplinary action, including warnings, suspension, or termination, depending on severity. Please refer polices at: https://www.mswil.motherson.com/performance/investors/policies

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No) Yes

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% by entity |
| Forced/involuntary labour | 100% by entity |
| Sexual harassment | 100% by entity |
| Discrimination at workplace | 100% by entity |
| Wages | 100% by entity |
| Others – please specify | |

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

    NIL as There were no significant risks or concerns identified from the human rights assessments conducted during the period.

### Leadership Indicators

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

   No human rights complaints were received during the year. As an organization we upheld the basic principles of human rights in all our dealings. This is in alignment with its Human Rights Principle Statement. We regularly sensitize our employees on the Code of Conduct through various training programmes as well.

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

   This policy is publicly available throughout the Company and clearly communicated to all employees in a manner in which it can be understood through induction programs, policy manuals and intranet portals.

   The responsibility for the implementation of the policy rests with the location HR Department and the security staff who do not permit underage people to enter the factory as associates (workers). Employment contracts and other records documenting all relevant details of the employees, including age, are maintained at all units and are open to verification by any authorized personnel or relevant statutory body. Compliance with the policy is evident in the transparent system of recruitment, development, and welfare. Proper systems checks and balances are in place to ensure zero errors to points of Human Rights policy

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. Various offices, including the registered and corporate offices have ramps/lifts for easy movement of differently abled people. Most offices are either on the ground floor or have elevators and infrastructure for differently abled Visitors.

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 | 93.56% |
| Discrimination at workplace | 93.56% |
| Child Labour | 93.56% |
| Forced Labour/Involuntary Labour | 93.56% |
| Wages | 93.56% |
| Others – please specify | |

   Declaration of adherence to the Supplier CoC on the above is obtained from the value chain partners as part of their contract. The contracts are not renewed or they are terminated in case of non-adherence to the Code of Conduct agreed upon.

   https://www.mswil.motherson.com/storage/policies/Supplier-Code-of-Conduct-Motherson-Sumi-Wiring-India-Limited.pdf

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

   No such concern reported

## 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 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| **From renewable sources (Gigajoules)** | | |
| Total electricity consumption (A) | 13,307 | 12493 |
| Total fuel consumption Petrol/Diesel (B) | - | - |
| Energy consumption through other sources Gas (C) | - | - |
| **Total energy consumed from renewable sources (A+B+C)** | **13,307** | **12493** |
| **From non-renewable sources (Gigajoules)** | | |
| Total electricity consumption (D) | 131,464 | 1,16,223 |
| Total fuel consumption Petrol/Diesel (E) | 18,866 | 18,253 |
| Energy consumption sources Gas (F) through other | 2,514 | 2,384 |
| **Total energy consumed from non- renewable sources (D+E+F)** | **152,844** | **1,36,860** |
| **Total energy consumed (A+B+C+D+E+F) (Gigajoules)** | **1,66,151** | **1,49,353** |
| **Energy intensity per rupee of turnover** (Total energy consumed / Revenue from operations (GJ / INR Million)) | 1.45 | 1.6 |
| **Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total energy consumed / Revenue from operations adjusted for PPP GJ/ INR Million,PPP adjusted) | 29 | 36 |
| **Energy intensity in terms of physical output (GJ/ no of circuits produced in Million)** | **46** | **48** |
| Energy intensity (optional) – the relevant metric may be selected by the entity | N/A | N/A |

1. The calculation methodology for intensity based on "revenue from operations" and "adjusted for PPP" has been calculated as per the guidance note from Industry Standards forum.
2. For intensity calculation, the adjusted PPP conversion factor of H20.34/USD (as per latest IMF rates) has been applied. Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

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 conducted in FY 2026 by S.R. Batliboi & Co. LLP.

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 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| **Water withdrawal by source (in kilolitres)** | | |
| (i) Surface water | | |
| (ii) Groundwater | 391766 | 400401 |
| (iii) Third party water (Utilities) | 269753 | 271117 |
| (iv) Seawater / desalinated water | | |
| (v) Others | | |
| **Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)** | 661519 | 671518 |
| **Total volume of water consumption (in kilolitres)** | 661519 | 671518 |
| **Water intensity per rupee of turnover** (Total water consumption / Revenue from operations KL/ INR Million) | 6 | 7 |
| **Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)** (Total water consumption / Revenue from operations adjusted for PPP KL / INR Million,PPP adjusted)) | 117 | 161 |
| **Water intensity in terms of physical output KL / no of circuits produced in Million** | 182 | 216 |
| **Water intensity (optional) – the relevant metric may be selected by the entity** | N/A | N/A |

1. The calculation methodology for intensity based on "revenue from operations" and "adjusted for PPP" has been calculated as per the guidance note from Industry Standards forum.
2. For intensity calculation, the adjusted PPP conversion factor of H20.34/USD (as per latest IMF rates) has been applied. Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

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 conducted in FY 2026 for BRSR core attributes by S.R. Batliboi & Co. LLP.

4. Provide the following details related to water discharged:

| Parameter | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| **Water discharge by destination and level of treatment (in kilolitres)** | | |
| (i) To Surface water | N/A | N/A |
| - No treatment | N/A | N/A |
| - With treatment – please specify level of treatment | N/A | N/A |
| (ii) To Groundwater | N/A | N/A |
| - No treatment | N/A | N/A |
| - With treatment – please specify level of treatment | N/A | N/A |
| (iii) To Seawater | N/A | N/A |
| - No treatment | N/A | N/A |
| - With treatment – please specify level of treatment | N/A | N/A |
| (iv) Sent to third-parties | N/A | N/A |
| - No treatment | N/A | N/A |

| Parameter | | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|---|
| | - With treatment – please specify level of treatment | N/A | N/A |
| (v) | Others | N/A | N/A |
| | - No treatment | N/A | N/A |
| | - With treatment – please specify level of treatment | N/A | N/A |
| | Total water discharged (in kilolitres) | N/A | N/A |

Company does not use water in processes and to handle waste water effectively, all MSWIL units have been equipped with sewage treatment plants (STPs).These systems allow us to collect water, which can be used for non-potable purposes such as landscaping, irrigation, and toilet lushing.

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 conducted in FY 2026 by S.R. Batliboi & Co. LLP.

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

   Yes. The Company is aiming towards zero liquid discharge across all the units. The Company optimizes water consumption through conservation, sewage treatment and reuse, and rainwater harvesting

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

   Only GHG emissions are emitted, and almost entirely CO2. The burning of the diesel in generators emits some NOx (<40kgs) and some CH4 (<200kgs) as per GHG standard calculations

| Parameter | Unit | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|---|
| NOx | G/KW HR | 4 | 13.4 |
| SOx | G/KW HR | 2.31 | 1.33 |
| Particulate matter (PM) | G/KW HR | 1.93 | 2.67 |
| Persistent organic pollutants (POP) | N/A | N/A | N/A |
| Volatile organic compounds (VOC) | N/A | N/A | N/A |
| Hazardous air pollutants (HAP) | N/A | N/A | N/A |
| Others – please specify | N/A | N/A | N/A |

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.
The values mention here are from burning of diesel in generators. Independent body have measures and provided the values as per the standards.

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

| Parameter | unit | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|---|
| **Total Scope 1 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | tCO2e | 1548 | 1491 |
| **Total Scope 2 emissions** (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | tCO2e | 26517 | 23471 |

| Parameter | unit | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|---|
| **Total Scope 1 and Scope 2 emission intensity per rupee of turnover** | tCO2e/ INR Millions | 0.24 | 0.27 |
| **Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)** | tCO2e /INR Million,PPP adjusted | 4.97 | 6 |
| **Total Scope 1 and Scope 2 emission intensity in terms of physical output** | (tCO2e/ no of circuits produced in Million) | 7.71 | 8 |
| **Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity** | | N/A | NA |

1. The calculation methodology for intensity based on "revenue from operations" and "adjusted for PPP" has been calculated as per the guidance note from Industry Standards forum.
2. For intensity calculation, the adjusted PPP conversion factor of H H20.34/USD (as per latest IMF rates) has been applied. Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

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 conducted in FY 2026 by S.R. Batliboi & Co. LLP.

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

The Company is targeting a reduction in its GHG emissions in three ways, with different combinations at site level depending upon geographical location and opportunity:

i) Progressively reviewing, and then implementing wherever possible, renewable energy sources such as Solar panels

ii) Switching to renewable energy contracts for grid supplied electricity

iii) Actively monitoring and becoming more efficient in its energy usage

Few Initiatives taken are -

- Solar type streetlights installed for energy saving as well as help to reduce carbon emissions.
- Energy meter installed in all the floor panels & DBs which helps in energy monitoring and results in controlling the power consumption in plants.
- Electrically operated Cut off valve are installed floor wise to save electricity during non- production time

**How many Green Credits have been generated or procured:**

**1. By the listed entity.**

No Green Credits have been generated or procured by the Company in FY 2025-26. Green Credits program of Ministry of Environment, Forest and Climate Change (MoEFCC does not currently allow private companies to participate in the program).

**2. By the top ten (in terms of value of purchases and sales, respectively) value chain partners.**

No Green Credits have been credited to their account in FY 2025-26, Green Credits program of MoEFCC does not currently allow private companies to participate in the program.

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

| Parameter | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| **Total Waste generated (in metric tonnes)** | | |
| Plastic waste (A) | 2229 | 2031.21 |
| E-waste (B) | 4.8 | 7.2 |
| Bio-medical waste (C) | - | - |
| Construction and demolition waste (D) | - | - |
| Battery waste (E) | 5.8 | 13.2 |
| Radioactive waste (F) | - | - |
| Other Hazardous waste. Please specify, if any. (G) | 3.7 | 4.3 |
| Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector) | 5991.6 | 5132.4 |
| **Total (A+B + C + D + E + F + G + H)** | **8234.8** | **7188.2** |
| **Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) tonnes/ INR Million"** | **0.07** | **0.08** |
| **Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) tonnes/ INR Million,PPP adjusted** | **1.46** | **1.73** |
| **Waste intensity in terms of physical output tonnes/ no of circuits produced in Million** | **2.26** | **2.32** |
| **Waste intensity (optional) – the relevant metric may be selected by the entity** | **-** | **N/A** |
| **For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)** | | |
| **Category of waste** | | |
| (i) Recycled | 8234.8 | 7188.2 |
| (ii) Re-used | - | 0 |
| (iii) Other recovery operations | - | 0 |
| **Total** | **8234.8** | **7188.2** |
| **For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)** | **-** | **-** |
| Category of waste | - | - |
| (i) Incineration | - | - |
| (ii) Landfilling | - | - |
| (iii) Other disposal operations | - | - |
| **Total** | - | - |

Waste is disposed through Govt Approved vendors.

1. The approach and methodology for estimation of waste consumption has been revised in current year.
2. Due to the nature of operations, no bio-medical or radioactive waste was generated. Also, no construction or demolition activities were undertaken in FY 2026; hence, no construction and demolition waste were generated.
3. Waste is disposed through government approved vendors.
4. The calculation methodology for intensity based on "revenue from operations" and "adjusted for PPP" has been calculated as per the guidance note from Industry Standards forum.
5. For intensity calculation, the adjusted PPP conversion factor of H20.34/USD (as per latest IMF rates) has been applied. Source: https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC

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 conducted in FY 2026 by S.R. Batliboi & Co. LLP.

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.

Not applicable as the Company does not generate hazardous and toxic chemicals in process. However, spent oil is used in DG sets and Power-pack of Lifts and we strive to ensure 100% safe disposal of spent oil as per legal compliance

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. | |
|---|---|---|---|---|
| | N/A | N/A | N/A | N/A |

Not applicable as the company does not have operations / offices / in / around

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 |
|---|---|---|---|---|---|
| Nil | N/A | N/A | N/A | N/A | N/A |

Response to Principle 6 Essential Indicator 12 pertains to the Company on Standalone basis.

Not Applicable as the Company does not have operations / offices in around ecologically sensitive areas.

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. The Company is compliant with the applicable environmental law/ regulations/ guidelines in India.

| 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 |
|---|---|---|---|---|---|
| | N/A | N/A | N/A | N/A | N/A |

## Leadership Indicators

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

   Wiring Harness facility does not uses water in our production processes. MSWIL units have Rainwater Harvesting solutions that also percolate rainwater into groundwater to maintain groundwater levels. To reduce the dependency on ground water, we have started to collect the rainwater by creating the dedicated pond. By the use of smart automation, we have managed to add this in on our reservoir results reducing the dependency on ground water.

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

(i) Name of the area

| Facility name | Water status |
|---|---|
| The water stress areas have been identified based on "Central ground water Board ministry of Jal Shakti Government of India. According to this report, our Noida locations are classified as semi critical and, Faridabad, Gurgaon, Pathredi, Pithampur locations have been classified as 'Over-Exploited', while Bangalore location is classified as 'Critical'. | No groundwater abstraction is being carried out to meet the industrial water requirements at our plants, as we do not use water in our production process. |

(ii) Nature of operations

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

| Parameter | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| **Total Water withdrawal (in kilolitres)** | | |
| (i) Surface water | | |
| (ii) Groundwater | 136115 | 146669 |
| (iii) Third party water | 86712 | 63510 |
| (iv) Seawater / desalinated water | | |
| (v) Others | | |
| Total volume of water withdrawal (in kilolitres) | 222827 | 210179 |
| Total volume of water consumption (in kilolitres) | 222827 | 210179 |
| Water intensity per rupee of turnover (Water consumed / turnover) | 1.94 | 2.26 |
| 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 | N/A | N/A |
| - No treatment | N/A | N/A |
| - With treatment – please specify level of treatment | N/A | N/A |
| (ii) Into Groundwater | N/A | N/A |
| - No treatment | N/A | N/A |
| - With treatment – please specify level of treatment | N/A | N/A |
| (iii) Into Seawater | N/A | N/A |
| - No treatment | N/A | N/A |
| - With treatment – please specify level of treatment | N/A | N/A |
| (iv) Sent to third-parties | N/A | N/A |
| - No treatment | N/A | N/A |
| - With treatment – please specify level of treatment | N/A | N/A |
| (v) Others | N/A | N/A |
| - No treatment | N/A | N/A |
| - With treatment – please specify level of treatment | N/A | N/A |
| Total water discharged (in kilolitres) | N/A | N/A |

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 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|---|
| Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available) | Metric tonnes of CO2 equivalent | - | - |
| Total Scope 3 emissions per rupee of turnover | - | - | - |
| 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**

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. Not applicable as the Company does not have operations/offices in/around ecologically sensitive areas.

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:

| S. No. | Initiative undertaken | Details of the initiative (Web-link, if any, may be provided along-with summary) | | Outcome of the initiative |
|---|---|---|---|---|
| | N/A | N/A | N/A | N/A |

Below are the initiatives:

Transitioning to Cleaner Fuels- In our endeavor to reduce pollution and optimize operational costs, we have replaced diesel as a fuel source in generators with cleaner alternatives such as Piped Natural Gas (PNG). This transition not only helps us save on diesel costs but also significantly reduces our carbon emissions, contributing to a healthier environment. We are procuring new Diesel gensets based on latest CPCB IV norms. This will help in reducing carbon emissions and to achieve in carbon net zero goals. To diversify our energy procurement and reduce our carbon footprint, we have initiated power purchase agreements with private sources, including wind power providers in addition to installing roof solar plants. In our ongoing quest for innovative renewable energy solutions, we are striving to use cutting-edge technologies such as windmills and solar power. These installations harness the power of nature to supplement our energy needs, resulting in reduced reliance on conventional energy sources

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

   Yes, we do have business continuity and disaster management policy in place. Presence in multiple locations and standardized processes is essential for de-risking operations. By diversifying risk across several sites, we ensure that even a single catastrophic event, such as a natural disaster or political upheaval, does not incapacitate the entire operation. Furthermore, implementing a standardized shop floor layout across all locations ensures uniformity in processes, which simplifies training, enhances efficiency, and maintains consistent quality. Standardized procedures also facilitate quick recovery and continuity during a disaster, as personnel can seamlessly transition between sites without a learning curve.

6. Disclose any significant adverse impact to the environment, arising from the value chain of entity. What mitigation or adaptation measures have been taken by the entity in this regard. No such adverse impact noticed

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. 93.56% (Local suppliers)

## 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.

   4 affiliations

   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 | Hinjewadi Industries Association | State |
| 3 | Noida Management Association | State |
| 4 | Gurgaon Industrial 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.

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

| Name of authority | Brief of the case | Corrective action taken |
|---|---|---|
| N/A | N/A | N/A |

**Leadership Indicators**

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

No such policy is advocated by the company

| 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 |
|---|---|---|---|---|---|
| | N/A | N/A | N/A | N/A | N/A |

**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

**There are no Social Impact Assessments applicable for the reporting year**

| Name and brief details of project | SIA Notification info | Date of Notification | Whether conducted by independent external agencies (Yes/No) | Results communicated in public domain (Yes/No) | Relevant Web Link |
|---|---|---|---|---|---|
| N/A | N/A | N/A | N/A | N/A | N/A |

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 going | State | District | No. of Project Affected Families (PAFs) | % of PAFs covered by R&R | Amounts paid to PAFs in the FY (in INR) |
|---|---|---|---|---|---|---|
| N/A | N/A | N/A | N/A | N/A | N/A | N/A |

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

The company has established mechanisms to receive community grievances. The Individuals outside the company can contact to lodge complaints or grievances via the website i.e. www.mswil.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.mswil.motherson.com/storage/policies/Whistle-blower-Policy.pdf. The company encourages regular interactions with the community, which are facilitated through physical visits, CSR events and engagement with local community representatives. These interactions serve to open communication lines and gather feedback.

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

| | FY 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| Directly sourced from MSMEs/small producers | 8.94% | 2.90% |
| Directly from within India | 75.80% | 71.78% |

1. During the current year, the company has enhanced its internal processes around monitoring and evaluation of input materials sourced from MSME's.

2. For the purpose of calculations, the % of input materials sourced from MSME's (with valid certification from the Ministry of Micro, Small and Medium Enterprises) are considered for current year

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 25-26 (Current Financial Year) | FY 24-25 (Previous Financial Year) |
|---|---|---|
| Rural | 45.41% | 45.43% |
| Semi-urban | 2.75% | 2.84% |
| Urban | 51.84% | 51.73% |
| Metropolitan | 0.00% | 0.00% |

For the purpose of categorization of people employed in rural/semi-urban/urban/ metropolitan as per the Reserve Bank of India classification system, the location of employees is considered as on 31 March 2026 as per HR records.

## 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 |
|---|---|
| No such impact identified | Not Applicable |

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

| S. No. | State | Aspirational District | Amount spent (In INR) |
|---|---|---|---|
| 1 | Andhra Pradesh | Y.S.R. Kadapa | 1,07,000.00 |
| 2 | Bihar | Sitamarhi | 66,470.00 |
| 3 | Bihar | Katihar | 66,470.00 |
| 4 | Bihar | Muzaffarpur | 2,32,143.00 |
| 5 | Bihar | Begusarai | 1,32,940.00 |
| 6 | Bihar | Aurangabad | 66,470.00 |
| 7 | Bihar | Gaya | 1,14,064.00 |
| 8 | Bihar | Nawada | 66,470.00 |
| 9 | Karnataka | Raichur | 3,21,000.00 |
| 10 | Karnataka | Yadgir | 3,74,500.00 |
| 11 | Madhya Pradesh | Damoh | 53,500.00 |
| 12 | Madhya Pradesh | Barwani | 53,500.00 |
| 13 | Madhya Pradesh | Rajgarh | 53,500.00 |
| 14 | Madhya Pradesh | Vidisha | 1,07,000.00 |
| 15 | Madhya Pradesh | Guna | 53,500.00 |
| 16 | Madhya Pradesh | Singrauli | 53,500.00 |
| 17 | Odisha | Gajapati | 8,82,750.00 |
| 18 | Odisha | Kandhamal | 1,07,000.00 |
| 19 | Odisha | Kalahandi | 1,07,000.00 |
| 20 | Odisha | Rayagada | 1,07,000.00 |
| 21 | Odisha | Koraput | 1,07,000.00 |
| 22 | Uttar Pradesh | Fatehpur | 47,594.00 |
| 23 | Uttar Pradesh | Bahraich | 1,76,389.00 |
| 24 | Uttar Pradesh | Siddharthnagar | 2,64,584.00 |

| | | | |
|---|---|---|---|
| 25 | Uttar Pradesh | Chandauli | 66,470.00 |
| 26 | Uttar Pradesh | Sonbhadra | 66,470.00 |
| | **Total Amount spent** | | **38,54,284.00** |

The amount has been derived using a proportionate method. It reflects the share of beneficiaries supported by MSWIL's contribution calculated based on the ratio of the total contribution in the aspirational district to the portion contributed by MSWIL within the overall project cost. As MSWIL 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? (Yes/No) — 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 |
|---|---|---|---|---|
| | N/A | N/A | N/A | N/A |

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 |
|---|---|---|
| N/A | N/A | N/A |

6. Details of beneficiaries of CSR Projects:

| S. No. | CSR Project | No. of persons benefitted from CSR Projects | % of beneficiaries from vulnerable and marginalized groups |
|---|---|---|---|
| 1 | Skill Development & Vocation Based Education, Noida | 271 | 100% |
| 2 | Experiential Development Training OJT Project (Phase 3) | 210 | 100% |
| 3 | Olympics Gold Quest (OGQ) for supporting Indian Athletes | 216 | 100% |
| 4 | ISKCON: Bhaktivedanta University, Vrindavan | NA** | NA |
| 5 | S.O.R.T. Delhi NCR | 1,96,541* | 100% |
| 6 | S.O.R.T. Mumbai | 1,70,906* | 100% |
| 7 | Motherson Cares-For Smiles | 90 | 100% |
| 8 | Motherson Cares- Community Development Project | 2,062 | 100% |
| 9 | S.O.R.T. - Ahmedabad | 2,530* | 100% |
| 10 | S.O.R.T. Pune- Phase III | 28,979* | 100% |
| 11 | People for Animals Project | NA | NA |
| 12 | Miyawaki Forest | N/A **** | NA |
| 13 | Samarpan Foundation Aya Nagar | N/A **** | NA |

* The project is ongoing, and the data being disclosed pertains only to the beneficiary count for FY 2025–26, covering the overlapping phases within the same year. The remaining figures from the subsequent phase will be reported in the BRSR disclosure for the following 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 project was initiated in previous Financial Years, that is (2023-24 or 2024-25). Since the projects are ongoing, and the activities were also implemented in FY 2025-26, the remaining beneficiaries are being reported.

**** This is an ongoing project, with the allocation made in FY 2025-26. However, the implementation will begin in FY 2026-27 (April 2026). Therefore, the number of beneficiaries is not applicable for this project in the current financial 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 MSWIL. Given the co-funded nature of these projects, the beneficiary count attributed to MSWIL is calculated proportionately, based on its financial contribution to the overall project spending. However, the overall project beneficiaries of the flagship programmes are Project Skill Development Center (SDC): 1232, Experiential Skill Development (ESD): 952, Olympic Gold Quest for supporting Olympic Athletes: 216, S.O.R.T. Delhi NCR: 9,18,000, Project S.O.R.T. Mumbai: 6,09,602, Motherson Cares- For Smiles: 180, Project S.O.R.T. Ahmedabad: 3,188, Project S.O.R.T. Pune: 2,64,584.

The figures presented in the above table reflect only the proportionate share of beneficiaries attributable to MSWIL. This way, we ensure transparency and consistency in reporting, aligning beneficiary data with financial contributions for accurate BRSR disclosures.

## 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.

   Our mission is to ensure customer delight. To achieve this, the Company has implemented a robust system for tracking and responding to customer complaints promptly. We are proud to receive numerous customer awards for our contributions to their businesses, including accolades for quality excellence, design development, and best performance. These awards are a testament to our commitment to customer satisfaction. Detailed information about these honors can be found in the "Awards" section of the Annual Report.

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 | Not Applicable |
| Safe and responsible usage | Not Applicable |
| Recycling and/or safe disposal | Not Applicable |

   Not applicable, as the Company is in B2B business and the products do not reach end customers directly

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

| | FY 25-26 (Current Financial Year) | | Remarks | FY 24-25 (Previous Financial Year) | | Remarks |
|---|---|---|---|---|---|---|
| | Received during the year | Pending resolution at end of year | | Received during the year | Pending resolution at end of year | |
| Data privacy | N/A | N/A | N/A | N/A | N/A | N/A |
| Advertising | N/A | N/A | N/A | N/A | N/A | N/A |
| Cyber-security | N/A | N/A | N/A | N/A | N/A | N/A |
| Delivery of essential services | N/A | N/A | N/A | N/A | N/A | N/A |
| Restrictive Trade Practices | N/A | N/A | N/A | N/A | N/A | N/A |
| Unfair Trade Practices | N/A | N/A | N/A | N/A | N/A | N/A |
| Other | N/A | N/A | N/A | N/A | N/A | N/A |

   The Company does not have any consumer complaints in respect of data privacy, advertising, cybersecurity, delivery of essential services, restrictive trade practices, unfair trade practices.

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

| Name of authority | Number | Reasons for recall |
|---|---|---|
| Voluntary recalls | 0 | No recalls |
| Forced recalls | 0 | No recalls |

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. https://www.mswil.motherson.com/performance/investors/policies

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.

   The Company has no cases relating to advertising, and delivery of essential services; cyber security and data privacy of customers.

7. Provide the following information relating to data breaches:
   a. Number of instances of data breaches – Nil. No incidents of data breaches were reported during the reporting period.
   b. Percentage of data breaches involving personally identifiable information of customers

      No such case happened during FY 2025-26
   c. Impact, if any, of the data breaches

      None

**Leadership Indicators**

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). All information regarding the Company's business can be accessed through the Company's website: www.mswil.motherson.com

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

   Not applicable as the Company sells products mainly to Original Equipment Manufacturers (OEMs)

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

   Majority of the customers are OEMs. Information in relation to the production and their delivery schedule are exchanged on day to day basis with Customers.

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)

   No. Not applicable as the Company sells products to businesses which is used as raw material for their finished products.

**INDEPENDENT PRACTITIONER'S REASONABLEASSURANCE REPORT ON IDENTIFIED SUSTAINABILITY INFORMATION IN MOTHERSON SUMI WIRING INDIA LIMITED's BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT**

To the Board of Directors of
Motherson Sumi Wiring India Limited
Plot No.1, Sector 127, Noida-201301
Uttar Pradesh

1. We have undertaken to perform a reasonable assurance engagement, for Motherson Sumi Wiring India Limited ("the Company") vide our engagement agreement dated March 25, 2026 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, 2026 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, 2026, is BRSR Core (subset of BRSR) summarised in Appendix 1 and Selected KPIs of BRSR other than BRSR Core, the attributes of which are summarised in Appendix 2 to this report. The Reporting Boundary for BRSR is on Standalone basis as disclosed under Question No. 13 of Section A: General Disclosure of the BRSR.

3. Our reasonable assurance engagement was with respect to the year ended March 31, 2026 information only and we have not performed any procedures with respect to any other elements included in the BRSR (i.e. other than BRSR attributes in Appendix 1 and Appendix 2) 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 Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 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, 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.

**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 metrices, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint, waste. Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and metrices.

**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 listed in Appendix 1 and 2 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 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 offices. 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, 2026 and the underlying 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, 2025 to March 31, 2026;
    - 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 1, 2026 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.

**Opinion**

16. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information summarised in Appendix 1 and 2 for the year ended March 31, 2026 (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 Motherson Sumi Wiring India Limited at the request of the Company solely, to assist the Company in reporting on its sustainability performance and activities. 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

**Sonika Loganey**
**Partner**
Membership No.: 502220
UDIN: 26502220HVJEQN2779

Place of Signature: Gurugram
Date: July 1, 2026

## 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<br>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<br>2. Water consumption intensity per rupee of turnover adjusted for PPP and in terms of physical output or services<br>3. Water Discharge by destination and levels of Treatment |
| 3 | Energy footprint | Principle 6, E-1 | 1. Total energy consumed.<br>2. Percentage of energy consumed from renewable sources<br>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<br>2. Waste intensity per rupee of turnover adjusted for PPP and in terms of physical output or services<br>3. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations.<br>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)<br>Principle 3- E11 | 1. Spending on measures towards well-being of employees and workers<br>2. Details of safety related incidents for employees and workers |
| 6 | Enabling Gender Diversity in Business | Principle 5 – E3(b)<br>Principle 5 – E7 | 1. Gross wages paid to females as percentage of wages paid<br>2. Complaints on POSH |
| 7 | Enabling Inclusive Development | Principle 8 – E4<br>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<br>2. Job creation in smaller towns |
| 8 | Fairness in Engaging with Customers and Suppliers | Principle 9 – E7<br>Principle 1 – E8 | 1. Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events<br>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<br>2. Loans and advances & investments with related parties. |

## Appendix-2

| Identified Sustainability Information (Selected KPIs of BRSR other than BRSR Core) | | |
|---|---|---|
| **S. No.** | **Principle and indicator reference** | **Parameter** |
| 1 | Section-A<br>General disclosure-16 | Details of business activities (accounting for 90% of the turnover) |
| 2 | Section-A,<br>General disclosure-17 | Products/ Services sold by the entity (accounting for 90% of the entity's turnover) |
| 3 | Section-A,<br>General disclosure-18 | Number of locations where plants and/or operations/offices of the entity are situated |
| 4 | Section-A,<br>General disclosure-19 | Markets served by the entity: number of locations and exports percentage |
| 5 | Section-A,<br>General disclosure-20(a) | Employee headcount |
| 6 | Section-A,<br>General disclosure-21 | Participation of Women |
| 7 | Section-A,<br>General disclosure-22 | Turnover rate for permanent employees and workers |
| 8 | Section-A,<br>General disclosure-23 | Holding subsidiary and associate companies (including joint ventures) |
| 9 | Section-A,<br>General disclosure-24 | CSR details |
| 10 | Section-A,<br>General disclosure-25 | Complaints/Grievances on any of the principles |
| 11 | Principle 1-E1 | Percentage coverage by training and awareness programmes on any of the Principles |
| 12 | Principle 1-E6 | Details of complaints with regard to conflict of interest |
| 13 | Principle 2-E1 | Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes |
| 14 | Principle 3-E1 | Details of measures for the well-being of employees and workers |
| 15 | Principle 3-E2 | Details of retirement benefits |
| 16 | Principle 3-E5 | Parental leaves |
| 17 | Principle 3-E7 | Membership of employees and workers |

| | | |
|---|---|---|
| 18 | Principle 3-E8 | Details of training given to employees and workers: safety and skill upgradation |
| 19 | Principle 3-E14 | % of plants and offices that were assessed |
| 20 | Principle 3-E13 | Number of Complaints made by employees and workers |
| 21 | Principle 3-L3 | Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities rehabilitated |
| 22 | Principle 5-E1 | Details of employees and workers provided training on Human Rights Issue |
| 23 | Principle 5-E2 | Details of minimum wages paid to employees and workers |
| 24 | Principle 5-E3 | Details of remuneration/salary/wages |
| 25 | Principle 5-E6 | Number of Complaints on the human rights issues (discrimination, sexual harassment etc.) |
| 26 | Principle 5-E10 | % of plants and offices that were assessed for human rights issues |
| 27 | Principle 6-L1 | Water withdrawal, consumption and discharge in areas of water stress |
| 28 | Principle 8-L4 | 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 |
| 29 | Principle 9-E3 | Number of consumer complaints |