



Samvardhana Mother'son International Limited

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Tel: +91-120-6752100, 6752278, Fax: +91-120-2521866, 2521966, Website www.motherson.com

July 7, 2026

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

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

Scrip Code: 517334

Symbol: MOTHERSON

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

Dear Sir/ Madam,

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Business Responsibility and Sustainability Report ('BRSR') of the Company for the Financial Year 2025-26 along with Independent Practitioners' Reasonable Assurance Report on the BRSR Core Indicators, provided by M/s. S.R. Batliboi & Co. LLP, statutory auditors of the company, which also forms part of the Integrated Annual Report for the Financial Year 2025-26 is enclosed.

The said BRSR Report along with Reasonable Assurance Report has also been uploaded on the Company's website at www.motherson.com

The above is for your information and records.

Thanking you,

Yours truly,
For Samvardhana Mother'son International Limited

Alok Goel
Company Secretary
Encl.: As above

Regd Office:
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.: L35106MH1986PLC284510
Email: investorrelations@motherson.com

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Business Responsibility & Sustainability Reporting.

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1	Corporate Identity Number (CIN) of the Listed Entity	L35106MH1986PLC284510
2	Name of the Listed Entity	Samvardhana Motherson International Limited (SAMIL)
3	Year of Incorporation	1986
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, Sector 127, Noida - 201301, Uttar Pradesh, India
6	E-mail	investorrelations@motherson.com
7	Telephone	+91-2261354800
8	Website	www.motherson.com
9	Financial Year for which reporting is being done	2025-26
10	Name of the Stock Exchange(s) where shares are listed	1. BSE Limited 2. National Stock Exchange of India Limited
11	Paid-up Capital	INR 10,554 million as on March 31, 2026
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 +91 120 6679500 sustainability@motherson.com Mr. Barrie Painter is the Chief Sustainability Officer at Samvardhana Motherson Automotive Systems Group B.V. ('SMRP B.V.'), a wholly owned subsidiary of the Company based in the Netherlands. In this role, Mr. Painter oversees all sustainability initiatives and Environment, Social and Governance (ESG) development strategies for the Motherson Group (SAMIL and its subsidiaries together referred to as "the Group", its joint ventures, associates and other related parties). (2) Mr. Pankaj Mital Whole Time Director & President-SAMIL +91 120 6752100 sustainability@motherson.com

13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).	The Business Responsibility and Sustainability Reporting (BRSR) for financial year 2025-26 has been prepared on the basis of Standalone Financial Statements of the Company. In the previous financial year(s), the BRSR disclosures were prepared on a consolidated basis and as per reporting boundaries disclosed therein. The subsidiaries have presence in 47 countries and such jurisdiction are increasingly adopting specific sustainability related disclosure frameworks, such as, regulatory frameworks applicable in India, the European Union, the United States and the United Kingdom. In view of these evolving global country / jurisdiction specific regulatory requirements, the Company has revised reporting boundary for BRSR on standalone basis. This approach is intended to ensure clarity, consistency and regulatory alignment in sustainability reporting for the Company having global operations. Due to the change in reporting boundary and methodology from consolidated to standalone reporting, wherever relevant, previous year numbers have been restated to reflect the revised reporting boundary for the purpose of meaningful comparison.
14	Name of assurance provider	M/s S.R. Batliboi & Co. LLP, Chartered Accountants
15	Type of assurance obtained	Reasonable Assurance of BRSR Core (sub-set of BRSR)

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	Sale of manufacturing product	Manufacturing of goods	90%
2	Sale of trading product	Trading of goods	3%
3	Sale of services	Rendering of Services	5%
4	Other operating revenue	Other operating revenue	2%

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	Wiring Harness	293005	49%
2	Polymer & Modules	293002	38%
3	Elastomers	221901	5%

III. Operations

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

Location	Number of plants	Number of offices	Total
National	39	4*	43

*Part of shared office locations

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	27 States + 5 Union Territories
International (No. of Countries)	44

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

The Company's total revenue consists of 19.2% from exports which aggregated to INR 23,756 million.

c. A brief on types of customers:

The Company's revenues are largely on a Business to Business basis to OEM customers as a tier 1 supplier, or to other tier 1 suppliers in the interest of supply chain optimisation as requested by the OEMs.

IV. Employees

20. Details as at the end of Financial Year

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female		Others #	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (D)	% (D/A)
EMPLOYEES								
1.	Permanent (i)	5,348	4,971	93%	377	7%	0	N.A.
2.	Other than Permanent (ii)	26	11	42%	15	58%	0	N.A.
3.	Total employees (i + ii)	5,374	4,982	93%	392	7%	0	N.A.
WORKERS								
4.	Permanent (i)	2,484	2,190	88%	294	12%	0	N.A.
5.	Other than Permanent (ii)	18,488	14,188	77%	4,300	23%	0	N.A.
6.	Total workers (i + ii)	20,972	16,378	78%	4,594	22%	0	N.A.

Since there are no numbers to report in this column, therefore no further information in relation to this have been provided in this regard.

- 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 (i)	8	8	100%	0	N.A.
2.	Other than Permanent (ii)	0	0	N.A.	0	N.A.
3.	Total differently abled employees (i + ii)	8	8	100%	0	N.A.
DIFFERENTLY ABLED WORKERS						
4.	Permanent (i)	2	2	100%	0	N.A.
5.	Other than permanent (ii)	7	7	100%	0	N.A.
6.	Total differently abled workers (i + ii)	9	9	100%	0	N.A.

21. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	7	1	14%
Key Management Personnel	3	0	0%

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

	FY 26			FY 25			FY 24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	12%	9%	12%	10%	10%	10%	9%	5%	9%
Permanent Workers	6%	7%	6%	5%	6%	5%	9%	5%	9%

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

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

The subsidiaries and joint venture companies of Samvardhana Motherson International Limited ("SAMIL", together with subsidiaries and joint ventures referred as "Motherson Group"), either independently or in collaboration with SAMIL, participate in Business Responsibility initiatives of Motherson Group. Further, for the details of the subsidiaries, joint ventures, and associates of SAMIL refer to Form AOC-1 included in the Integrated Annual Report for the financial year ended March 31, 2026, as required under Section 129(3) of the Companies Act, 2013.

VI. CSR Details

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

(ii) Turnover (in INR) - 123,741 million

(iii) Net worth (in INR) - 378,155 million

VI. Transparency and Disclosures Compliances

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC):

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy*)	FY 26			FY 25		
		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	N.A.	0	0	N.A.
Investors (other than shareholders)	Yes	0	0	N.A.	0	0	N.A.
Shareholders	Yes	0	0	N.A.	0	0	N.A.
Employees and workers	Yes	35	0	N.A.	2	0	N.A.
Customers	Yes	0	0	N.A.	0	0	N.A.
Value Chain Partners	Yes	0	0	N.A.	0	0	N.A.
Other (please specify)	Yes	0	0	N.A.	0	0	N.A.

Note: Samvardhana Motherson International Limited is a listed Company with BSE Ltd. and National Stock Exchange of India Limited. As on March 31, 2026, the Company had 1,220,691 shareholders. The reported complaints mainly related to transmission of shares, change of name of shareholder etc. and the outcome is on external factors.

*For detailed policies for grievance redressal mechanisms please refer to <https://www.motherson.com/performance/samil-investors/queries-and-grievances>. For detailed policies for Human Rights, please refer to <https://www.motherson.com/storage/Group-Policies/Human-Rights-Policy.pdf>

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	Opp: Pro-activity as a sustainable solution provider enabling growth, potential competitive advantage. Risk: Increased severity of extreme weather events (floods, etc) Greater asset risk, increased insurance premiums; negative impacts on workforce (health, safety, absenteeism) Water	Partnering through the value chain driving environmental action including renewable energy, resource use, waste management and water use.	Negative through Risk of higher operational costs and potential loss of business.
2	Environmental Innovation and Technology	Opportunity	Opp: Resource efficiency driving cost reductions and potential competitive advantage	Implementing long term climate transition plans	Positive long term
3	Product Sustainability and stewardship	Opportunity & Risk	Opp: Product enhancement diversification and value addition aligned to industry trends and reducing product carbon footprint and improving circularity Risk: Recycled materials feedstock availability	Product road mapping process utilising innovation and technology to exceed customer requirements.	Positive
4	Diversity, Equity and Inclusion	Opportunity & Risk	Opp: Capitalizing on and leveraging existing talent pool Risk: Inability to attract and retain talent	Improved employer branding, communication and development actions to attract diverse talent, retain and empower existing employees and associates.	Positive

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)
5	Employee Engagement	Opportunity	Opp: Increased employee loyalty, productivity, empowerment and motivation	Actions to develop employee's capabilities, empowerment and motivation resulting in increased productivity and loyalty.	Positive
6	Human rights throughout our operations and value chain	Risk	Risk: Potential business interruption, impact on employees and communities, Potential for accusations related to Human Rights through the value chain and risk of damage to reputation and loss of business.	Committed to UNGC principles and global deployment on the Human Rights policy.	Negative
7	Information Security	Risk	Risk :Breaches can lead to loss of customer trust, business disruption, and reputational damage in an increasingly digital and connected landscape	Cyber security strategy, robust information security management system, multi-layered security technologies, and user awareness.	Negative
8	Risk Management and Compliance	Opportunity & Risk	Opp: Implementation of de-risking strategy to reduce exposure to any one customer, country and product line Risk: Growth and diversification potential for increased complexity and exposure to risks. Regulatory risk with respect to operating in multiple, industries and potential for reputational damage	Ensure systematic re-evaluation of risk management throughout the value chain including inorganic growth due diligence. Maintain strong governance practices ensuring compliance to changing regulatory landscape.	Positive financial impact from de-risking strategy

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)
9	Health & safety	Risk	Risk: Health and safety of employees is of paramount importance. Failure to protect health and safety and adhere to evolving regulations could create disruption, commercial and reputational damage.	Global OHS principle statement, deployment and training to all employees. Regular reporting on safety metrics and sharing of best practices	Negative
10	Supply chain sustainability and responsibility	Opportunity & Risk	Opp: New sustainable solutions to support reduction in product carbon footprint and forge more sustainable partnerships Risk: Challenge to address scope 3 and introduce sustainable materials solutions. Transparency and traceability of the value chain and actions required to ensure sustainability throughout the supply chain.	Engaging and collaborating with supplier/partners; Integration of principles and policies to the supply chain.	Potential negative financial impact

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://www.motherson.com/company/group-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, Trustee) standards (e.g.SA8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	IATF 16949 UNGC Signatory	IATF 16949	ISO 45001 ISO14001; UNGC EcoVadis*	IFQM (Indian Federation of Quality Management)	UNGC (LkSG)	ISO 14001, ISO 50001 CDP EcoVadis* Hystar	N/A	N/A	IATF 16949
5. Specific commitments, goals and targets set by the entity with defined timelines, if any. Note 1: Carbon Net zero across our current operations by 2040; 50% reduction towards our net zero ambition by 2030". Implementation of water preservation initiatives at all owned facilities by 2030*; Zero Liquid Discharge for our current operations; Scope 3 Carbon Neutrality by 2050; Ambition for zero waste to landfill. Note 2: The Company is committed to fulfilling its social responsibility obligations in India in accordance with Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, as amended from time to time. The Company's CSR approach in India focuses on inclusive, sustainable and community centred development, undertaken through structured programmes aligned with Schedule VII of the Companies Act. CSR initiatives are designed to address national and local priorities across education, health and well being, livelihood enhancement, community development, and environmental sustainability.	Management Objectives Adoption of international standards and accreditation	Engagement with stakeholders over increased use of recycle to meet customer objectives	Objective of O LTI FR and fatalities	Stakeholder Engagement and materiality assessment process every 2 years	Signatory commitment to the principles of the UNGC	Note 1	Map 100% of the Motherson footprint for key biodiversity areas and protected areas	Note 2	

Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.			Disclosure on sites achieving zero accidents each year			Climate transition plans, disclosure on sites with zero to landfill each year, disclosure on zero liquid discharge sites each year			
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)	(Refer Page No. 19)								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies)	The highest authority responsible for implementation is Chief Sustainability Office, Mr. Barrie Painter and KMPs. The highest authority for oversight of the Business Responsibility policy(ies) is the Board of Directors								
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.	Yes. The Board of Directors of the Company has constituted a Global Sustainability Committee to drive the sustainability ambitions of the Company. The constitution of the aforesaid committee is available in the Corporate Governance Report forming part of the Annual Report.								
10. Details of Review of NGRBCs by the Company									
Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									
Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)									
Policy and management processes									
Performance against above policies and follow up action	Quarterly								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Annually								

Disclosure questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	No	No	No	No	No	No	No	No	No
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:									
(a) The entity does not consider the Principles material to its business (Yes/No)	Not Applicable								
(b) The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
(c) The entity does not have the financial or / human and technical resources available for the task (Yes/ No)									
(d) It is planned to be done in the next financial year (Yes/No)									
(e) Any other reason (please specify)									

*EcoVadis IQ and score card tools are used to evaluate supplier sustainability performance

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.

Essential Indicators

- 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 covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors (BoD)	4	Human rights, climate transition, biodiversity, waste and economic circularity, water preservation	100%
Key Managerial Personnel (KMP)	4	Human rights, climate transition, biodiversity, waste and economic circularity, water preservation	100%
Employees other than BoD and KMPs	7	The Motherson Code of Conduct establishes the fundamental principles for ethical conduct and expected behaviour for all Motherson employees. The training program aims to provide employees with a deep understanding of these principles and how they apply to their roles within the organization. In addition to the Code, Motherson has implemented various policies addressing ethics, transparency, and accountability. We also train our employees to Adhering to all applicable laws, regulations, and standards.	100%
Workers	7	A similar framework exists for the workers as it does for the category of Employees. We duly cover our workers for Code of conduct, Human Rights, prevention of harassment etc. policies.	100%

We train 100% of our employees on policies and procedures. We train our workers on these policies by including these policies into our onboarding module.

- 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):

Nil disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and other as disclosed on the entity's website.

- 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.

Not Applicable, as there are no items to be disclosed

- 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. The policy is available on the website at <https://www.motherson.com/storage/Group-Policies/Anti-Bribery-Gifts-Meals-&-Entertainment-Policy.pdf>. The policy covers prohibition of Bribery and Corruption and Regulate Gifts, Meals and Entertainments.

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

During the reporting period, no law enforcement agency filed disciplinary action against any Director, KMP, employee, or worker on the pretext of bribery or corruption.

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

During the reporting period FY 2025-26, no complaints were received regarding conflicts of interest involving Directors or KMPs.

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 26	FY 25
Number of days of accounts payables	47	49

Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

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:

Parameter	Metrics	FY 26	FY 25
Concentration of Purchases#	a. Purchases from trading houses as % of total purchases	11%	7%
	b. Number of trading houses where purchases are made from	152	148
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	89%	80%
Concentration of Sales#	a. Sales to dealers / distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	11%	24%
	b. Sales (Sales to related parties / Total Sales)	57%	55%
	c. Loans & advances (Loans & advances given to related parties / Total Loans & advances)	98%	91%
	d. Investments (Investments in related parties / Total Investments made)	100%	100%

Note:

- Note 1: The reporting entity has identified certain suppliers as Trading House i.e. “an entity that specializes in facilitating international and domestic trade and it acts as an intermediary between buyers and sellers, connecting them and facilitating the exchange of goods and services”.
- Note 2: For “Sales to dealers/distributors as % of total sales”, “total sales” has been taken as “Revenue from Operations” as disclosed in Note 25 of Standalone Audited Financial Statements for the year ended March 31, 2026 in line with the Industry Standards issued by SEBI.
- Note 3: For “Sales to related parties/Total Sales)” Revenue from operations has been considered as disclosed in Note 25 of Standalone Audited Financial Statements for the year ended March 31, 2026.
- Note 4: For loans & advances and Investments, closing balances disclosed in the Standalone Audited Financial Statements for the year ended March 31, 2026 have been considered.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

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
5	Social, Governance, Environment principles	70%

The Company conducted supplier sustainability webinars and capacity building session on topics like global regulatory landscapes, carbon accounting & net zero roadmaps, zero landfill and water management practices.

Suppliers representing 70% of the direct material spend are covered under the sustainability awareness programmes.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If Yes, provide details of the same.

Yes, the Company has Code of Conduct of Directors which clearly states that every director representing the Company shall endeavour to avoid conflict of interest and is expected to act in the best interests of the Company.

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 26	FY 25	Details of improvements in environmental and social impacts
R&D	Nil	Nil	
Capex	11%	2%	Capex for energy reduction programs, green certified plants, reduction of carbon emission and EV programs.

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

- a Yes. All suppliers are required to comply with the Company’s Supplier Code of Conduct and Supplier Sustainability Framework, which sets out clear expectations and key sustainability commitments across environmental, social, and governance dimensions.

Also, the Company conducts extensive supplier assessments with the help of EcoVadis (a globally recognized sustainability and ESG rating provider. It evaluates a company's performance across four core pillars: Environment, Labor & Human Rights, Ethics, and Sustainable Procurement) which covers sustainable procurement as one of its major themes.

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

60% of direct spend suppliers associated with the Company have been assessed through Ecovadis for sustainable Procurement

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.

End of life recycling for automotive products is typically handled by an established reclamation industry, and occurs many years after the product has been placed on the market.

At the point of supply of product to the automotive OEM, the majority of packaging used is designed to be both returnable and reusable, with closed loop logistics delivery and return solutions in place. Packaging that is not economical to return, such as that used for products exported outside of India, is designed to be recyclable at its end destination.

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, provide steps taken to address the same.

Yes, we are committed to advancing sustainable practices across our operations. The plastics operations of the Company are registered under EPR with the Central Pollution Control Board (CPCB) as per their applicability for Plastic Waste Management Rules and E-waste.

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	NIC Code	% 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.
293002	Polymer & Modules	38%	Cradle to gate	No	No
221901	Elastomers	5%	Cradle to gate	No	No

LCA calculation methodologies have been established within each category reported in the table above, with some specific representative global product family LCAs already completed within each of the categories listed.

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
N.A.	N.A.	N.A.

Products currently produced by the Company do not pose any significant social or environmental concerns or risks during their life cycle. the Company directly supplies products to OEM customers as a B2B tier 1 supplier and is not yet operating a business model engaged in end of life recovery of products. We work closely aligned with our OEM customers to support their needs and evolving objectives with respect to end of life recyclability of our products & components supplied to them.

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).

Indicate input material	Recycled or re-used input material to total material	
	FY 26	FY 25
Polymer resin (by mass)	12.5%	6.6%

The Company is actively working to increase the use of recycled or re-used materials in its operations while maintaining alignment with customer requirements.

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

	FY 26			FY 25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
E-waste	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Hazardous waste	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Other waste	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

The Company is not yet engaged in a business model recovering product from end of life vehicles, but the products themselves are predominantly easily recyclable. We work closely with our OEM customers to support their needs and evolving objectives with respect to end of life recyclability of our products & components supplied to them.

The majority of the Company's product portfolio comprises of plastic parts; rubber parts; chassis frames and wire harnesses supplied direct to automotive OEMs and because they form part of finished vehicles have a multiple year usage cycle before end of life.

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
N/A	Not applicable, see note for question 4 above

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	Health insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
Permanent Employees											
Male	4,971	4,971	100%	4,971	100%	0	N.A.	0	N.A.	0	N.A.
Female	377	377	100%	377	100%	377	100%	0	N.A.	377	100%
Total	5,348	5,348	100%	5,348	100%	377	100%	0	N.A.	377	100%
Other than permanent employees											
Male	11	11	100%	11	100%	0	N.A.	0	N.A.	0	N.A.
Female	15	15	100%	15	100%	15	100%	0	N.A.	15	100%
Total	26	26	100%	26	100%	15	100%	0	N.A.	15	100%

- b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total	Health insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number	%	Number	%	Number	%	Number	%	Number	%
Permanent workers											
Male	2,190	2,190	100%	2,190	100%	0	N.A.	0	N.A.	0	N.A.
Female	294	294	100%	294	100%	294	100%	0	N.A.	294	100%
Total	2,484	2,484	100%	2,484	100%	294	100%	0	N.A.	294	100%
Other than permanent workers											
Male	14,188	14,188	100%	14,188	100%	0	N.A.	0	N.A.	0	N.A.
Female	4,300	4,300	100%	4,300	100%	4,300	100%	0	N.A.	4,300	100%
Total	18,488	18,488	100%	18,488	100%	4,300	100%	0	N.A.	4,300	100%

Daycare and maternity benefit is for eligible employees

All employees and workers 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 26	FY 25
Cost incurred on well-being measures as a % of total revenue of the company	0.9%	1.0%

Note: 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 carried out by S.R. Batliboi & Co. LLP on above indicator

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

Permanent Benefits	FY 26			FY 25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100%	100%	Y	100%	100%	Y
Gratuity	100%	100%	N.A.	100%	100%	N.A.
Employee State Insurance®	100%	100%	Y	100%	100%	Y

® This is not a part of retirement benefits.

The above are applicable to the extent of eligible employee/workers

3. Accessibility of workplaces are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

Yes, our premises and offices have been purposefully designed or adapted to ensure accessibility for employees and workers with different abilities, in compliance with the Rights of Persons with Disabilities Act, 2016, and similar legislation applicable in all operating locations. Inclusive infrastructure facilities available across most of our premises include:

- Elevators
- Ramps to facilitate accessibility for individuals
- Touchless entry points in offices
- Availability of wheelchairs, where required
- Arrangements to enable persons with special abilities to work comfortably and conveniently from the ground floor of office premises

We believe that accessibility is an essential aspect of social responsibility and remain committed to continuously strengthening our efforts to create an inclusive and enabling environment for everyone.

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.

Motherhood Group have an Inclusion and Diversity Policy which sets out our commitment to equality and equal opportunity. Yes, in support of our Inclusion and Diversity policy, the Company's Code of Conduct embodies and reinforces our commitment to equality, equal opportunity and zero discrimination. This policy and code of conduct are available at Motherhood.com. Equal treatment of all employees is a fundamental principle at Motherhood. The Company further promotes a culture of openness and transparency, enabling employees to communicate freely with management regarding management practices without fear of retaliation, intimidation, or harassment.

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

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	N.A.	N.A.	N.A.	N.A.
Female	67%	100%	71%	0%*
Total	67%	100%	71%	0%

*No one was falling under retention rate calculation based on past 12 months data of previous financial year.

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 (If Yes, then give details of the mechanism in brief)
Permanent Workers	Yes *
Other than Permanent Workers	Yes *
Permanent Employees	Yes *
Other than Permanent Employees	Yes *

* The Company follow various channels for receiving and redressal of grievances (detail below):

At Motherhood, we are committed to nurturing a workplace that is safe, inclusive, and built on mutual respect. We place significant emphasis on ensuring that employee grievances are acknowledged, addressed with sensitivity, and resolved at the earliest. Our approach is centred on fairness, transparency, and empathy, enabling employees to raise concerns with confidence and trust. We believe that timely and effective grievance resolution is essential to sustaining a positive and harmonious work environment.

The Company has established a comprehensive framework to receive and address employee concerns across the organization. Employees can share feedback and suggestions through multiple channels, including online platforms, physical suggestion boxes. For disciplinary-related matters, structured appeal mechanisms are clearly outlined in applicable policies, procedures and forums. To continually assess employee satisfaction, and workplace sentiment, The Company conducts employee surveys that provide structured opportunities for feedback.

The Company also maintains a robust Whistle Blower Policy, providing a secure and confidential mechanism for reporting concerns, which are investigated with due diligence. In addition, the Company has a comprehensive policy for the prevention, prohibition, and redressal of sexual harassment at the workplace. Many of our units have Internal Complaints Committees (ICCs) constituted in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, to ensure fair and timely inquiry into related complaints.

We recognize that trust, respect, and open communication are the cornerstones of a thriving organization. By addressing grievances efficiently and thoughtfully, we strive to foster a culture that supports collaboration, personal growth, and employee well being, reinforcing The Company as a workplace where people feel valued and empowered.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY 26			FY 25		
	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	5,348	0	0	5,230	0	0
- Male	4,971	0	0	4,854	0	0
- Female	377	0	0	376	0	0
Total Permanent Workers	2,484	0	0	3,376	0	0
- Male	2,190	0	0	3,002	0	0
- Female	294	0	0	374	0	0

We recognize the right to freedom of association and provide freedom to our employees to form teams, and be the members of work Samities. These work Samities promote measures for securing and preserving amity and good relation between the employers and workers, 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.

8. Details of training given to employees and workers:

Category	FY 26					FY25				
	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	4,982	4,982	100%	4,213	85%	4,860	4,860	100%	3,508	72%
Female	392	392	100%	334	85%	384	384	100%	194	51%
Total	5,374	5,374	100%	4,547	85%	5,244	5,244	100%	3,702	71%
Workers										
Male	16,378	16,378	100%	16,378	100%	15,724	15,724	100%	15,724	100%
Female	4,594	4,594	100%	4,594	100%	4,005	4,005	100%	4,005	100%
Total	20,972	20,972	100%	20,972	100%	19,729	19,729	100%	19,729	100%

The unique employee & worker count is presented in training numbers, including mandatory programs such as health and safety and skill upgradation.

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

Category	FY 26			FY 25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	4,971	4,626	93%	4,854	4,036	83%
Female	377	312	83%	376	323	86%
Total	5,348	4,938	92%	5,230	4,359	83%
Workers						
Male	2,190	2,092	96%	3,002	2,911	97%
Female	294	294	100%	374	374	100%
Total	2,484	2,386	96%	3,376	3,285	97%

We do annual performance and career development review. This is done for 100% of the employees and workers who are eligible for the review.

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?

Most manufacturing locations operate under health and safety management systems certified to ISO 45001, ensuring systematic control of occupational health and safety risks. In addition to formal management systems, the Company proactively identifies, assesses, and manages operational risks through comprehensive risk management frameworks, including:

- Fire prevention and fire management systems
- Emergency preparedness and response mechanisms
- Defined safety standards, procedures, and safe work practices
- Regular safety audits, inspections, and employee training program

By adhering to internationally recognized standards and best practices, the Company prioritizes the health, safety, and well being of its employees and is committed to providing a safe, secure, and healthy working environment across all 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 Motherson, we adopt a proactive, systematic, and structured approach to the identification and assessment of work related hazards and occupational health and safety risks. A combination of routine and non routine processes is employed to ensure a comprehensive evaluation of potential hazards across operations.

Designated and trained personnel conduct regular safety inspection walks to identify existing and potential workplace hazards. These inspections support ongoing monitoring of compliance with safety requirements and enable early identification of emerging risks. Periodic and task based risk assessments are conducted across activities, processes, and operational areas to systematically evaluate hazards and determine appropriate control measures.

Monthly and quarterly audits are undertaken to review hazard identification and risk assessment inputs, evaluate the effectiveness of existing controls, and identify opportunities for improvement. Audit outcomes are reviewed by management as part of the continual improvement process. From an equipment and plant perspective, the Company prioritizes planned and preventive maintenance programs. These programs are designed to minimize risks arising from equipment malfunction, degradation, or failure.

Risk assessments are conducted prior to commencement of work, production start ups, or non routine activities to identify specific hazards and ensure appropriate controls are in place before execution.

The Company emphasizes active participation of employees in hazard identification and risk management. Ongoing training, awareness programs, and monitoring processes are deployed, with continuous improvement measured through qualitative and quantitative objectives, targets, and action plans aligned with international standards and local requirements.

In the event of an incident, a structured investigation process is followed, including escalation to appropriate management levels. Investigations focus on root cause analysis, with corrective and preventive actions implemented to mitigate future risks and prevent recurrence.

Overall, the Company is committed to continuous hazard and risk identification and assessment, supported by employee involvement, leadership oversight, and structured improvement mechanisms, thereby promoting a safe and healthy working environment across its operations.

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

We have established a system for all employees and workers to submit hazard reports for prompt resolution. This system ensures that individuals can report any potential hazards they come across in the workplace. By actively encouraging hazard reporting, we aim to create a culture of proactive identification and resolution of safety risks.

To further strengthen our hazard identification and risk mitigation efforts, we have health and safety committees in place. These committees serve as additional platforms for reviewing and addressing identified hazards and risks. They provide a collaborative environment where representatives from various levels of the organization can come together to discuss and take action on safety-related issues.

In addition to hazard reports, we also consider incidents, accidents, and near-miss investigation reports as sources of hazard identification. By thoroughly analyzing these reports, we gain valuable insights into potential hazards and risks that may exist within our operations. Furthermore, we have various systems in place to encourage the submission of hazard identification reports, with a particular focus on shop floor workers. This approach ensures that hazards are captured from multiple perspectives, including those directly involved in the day-to-day activities.

By actively engaging employees and workers in the hazard identification process, we strive to create a safer working environment and continuously improve our health and safety practices at Motherson.

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

Yes. We have established tie ups with a network of empanelled hospitals to ensure that employees have convenient and timely access to quality medical care for their healthcare needs.

In addition, medical support is strengthened through the availability of on call healthcare professionals, who can be mobilized to provide immediate medical assistance when required. This on call medical support enables prompt attention to health concerns and enhances emergency preparedness within our premises. By offering multiple access points to healthcare services—both on site and through external medical partners—we reinforce our commitment to prioritizing employee health and well being. These measures are designed to ensure that employees receive appropriate care, timely support, and the necessary resources to address their medical needs effectively.

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

Safety Incident/Number	Category*	FY 26	FY 25
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0
	Workers	0.02	0.09
Total recordable work-related injuries	Employees	0	0
	Workers	1	3
No. of fatalities	Employees	0	0
	Workers	0	0
High consequence work-related injury or ill- health (excluding fatalities)	Employees	0	0
	Workers	0	0

*Including in the contract workforce

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 carried out by S.R. Batliboi & Co. LLP on above indicator

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

The Company has established robust health and safety management systems that provide a structured framework for maintaining a healthy and safe workplace. These systems promote active participation across all levels of the organization reinforcing the belief that workplace safety is a shared and collective responsibility.

A range of programs are implemented to systematically identify hazards and assess risks. These include both proactive, scheduled risk assessments and ad hoc evaluations conducted prior to specific activities or process changes. The objective of these assessments is to anticipate potential hazards, evaluate associated risks, and implement effective control measures to prevent incidents and injuries.

Health and Safety Committees form a cornerstone of the Company's safety governance framework. These committees include representatives from workers, employees, and management, ensuring inclusive dialogue and balanced decision-making. The committees regularly discuss hazard identification and risk mitigation, employee health and well-being initiatives, emergency preparedness and response planning, and compliance with applicable health and safety regulations. Their efforts are closely aligned with the Company's overall management systems to ensure a comprehensive and integrated approach to workplace safety.

To further support employee well-being, the Company implements wellness initiatives and periodic medical check-ups aimed at preventive healthcare and early identification of occupational health risks. Workplace safety audits are conducted to monitor adherence to safety standards, evaluate the effectiveness of existing controls, and identify opportunities for continuous improvement.

Collaboration between global health and safety leaders and local plant-level health and safety professionals enables the sharing of best practices and ensures consistent implementation of safety standards across locations. This coordinated approach helps strengthen safety performance while allowing flexibility to address local operational requirements.

Through these comprehensive measures, the Company endeavours to foster a strong culture of safety in which the health, safety, and well-being of employees are prioritized, and workplace risks are proactively identified, managed, and mitigated.

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

	FY 26			FY 25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	13	0	Nil	0	0	Nil
Health & Safety	13	0	Nil	1	0	Nil

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-Assessments/ Majority units are ISO45001 Certified)
Working Conditions	100% (Self-Assessments/ Majority units are ISO45001 Certified)

Above data represents a proportion of sites accredited to ISO 14001 and ISO 45001

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.

Several improvements related to safety have been implemented at Motherson. These include the installation of safety devices and systems in equipment, such as automatic and semi-automatic presses, to prevent access to areas at risk of equipment movement. These safety measures, such as interlocks, presence curtains, security guards, and equipment programming, help ensure the safety of employees by cutting off power in hazardous situations.

Authorization processes have been developed for high-risk activities, such as hot work, work at height, and work in electrical installations. These processes ensure that only properly authorized personnel can engage in these activities, minimizing the potential for accidents and injuries.

Other initiatives include compliance with applicable legal requirements, providing safety, health, and environmental induction courses to workers, delivering appropriate personal protective equipment for each activity, conducting safety audits in the process, and having medical and nursing staff available in the plant to provide immediate assistance if needed.

Monthly safety committee meetings are held to address and discuss any safety incidents that occurred during the month, as well as the actions implemented to prevent future incidents. Safety-related key performance indicators (KPIs) are available and discussed during monthly performance review meetings, enabling the monitoring and improvement of safety performance.

Each unit has identified incident investigation teams responsible for investigating any incidents and identifying remedial actions to prevent similar incidents from occurring in the future.

By implementing these measures, the Company aims to continuously improve safety practices, prevent incidents, and ensure the well-being of its 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).

A Yes, B Yes

Yes, we have extended Term Life Insurance to cover all our permanent employees and workers. This initiative reflects our strong commitment to the well-being and financial security of our workforce.

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

The following measures are in place for ensuring compliance to statutory dues:

- a) Reconciliation of GST returns filed by suppliers to check for any discrepancies
- b) Verification of Provident Fund (PF) and Employee State Insurance (ESI) challans collected from contractors
- c) Also, the Company's supplier code of conduct requires suppliers to comply with tax laws and regulations
- d) Contract labour management system captures all data related to statutory requirement and monitor compliances to the statutes

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 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 26	FY 25	FY 26	FY 25
Employees	Nil	Nil	Nil	Nil
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, the Company recognizes the importance of providing transitionary support to employees to facilitate their continued employability and smooth transition out of employment. While there is no defined policy in place, the Company adopts a best-fit and decentralized approach to meet the specific needs of each local context.

Transition assistance programs are implemented based on the criticality of roles, business requirements, and the need for continuity in operations. This help us to preserve institutional knowledge where it is vital to organizational success.

On a case-to-case basis, experienced employees may be retained post-retirement in advisory roles. This approach enables the organization to continue benefiting from their expertise, leadership insights, and deep understanding of business processes, while also supporting knowledge transfer and mentoring.

In addition, during the course of employment, all employees are provided with structured capacity-building and training programmes aimed at continuous skill enhancement and upgradation. These learning interventions are intended to strengthen professional capabilities, enhance adaptability, and support long-term employability in a dynamic business environment."

5. Details on assessment of value chain partner:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	60%
Working Conditions	60%

Suppliers representing 60% of direct spend associated with the Company have been assessed for health and safety practices by evidence-based sustainability assessment through Ecovadis

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.

In the reporting period, the entity has not encountered any material risks related to the evaluation of value chain partners' health and safety procedures or working conditions.

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.

The key stakeholder groups for the entity are well known based on many years of an established enterprise serving the needs of customers, investors, shareholders and the communities in which we are present in cooperation with our suppliers and partners. Listings of all key stakeholders are maintained and amended based upon the development of the entity and its products and markets served.

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
Employees	No	Internal engagement platform/ intranet, employee newsletters, posters and notice boards	Weekly, Daily	Safety, professional growth of employees, wellbeing, training and awareness
Customers	No	Meetings, events, technology shows, online portals, company website	Weekly, Daily	Current and future business management, solutions and services provided
Suppliers	No	Meetings, events, webinars online portals, website	Weekly	Environmental, social and governance responsibilities across the value chain Identifying and addressing needs and priorities
Community	No	CSR report, local community engagements via events, charities, open house.	Monthly	Identifying and addressing needs and vulnerabilities if any and Motherson's role in improvements
Investors/ Shareholders	No	As needed: Press releases and press conferences, email advisories, facility visits, in person meetings, investor conferences, conference calls	Quarterly	- Educating the investor community about company integrated value creation model and business strategy for the long term. - Helping investors voice their concerns regarding company policies, reporting, strategy, etc. - Understanding shareholder expectations.

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.

Engaging with stakeholders is crucial to ensure that the Company's decisions and actions are in line with their expectations. As a key driver of sustainable and responsible business practices, it fosters trust and collaboration, drives innovation and manages risks effectively. The Company has a Global Sustainability Committee chaired by Mr. Veli Matti Ruotsala, Non-Executive Independent Director and consists other independent directors as members of the Committee. The Committee role is inter-alia, to provide sustainability direction and periodic review of all initiatives for entire group. The Committee periodically reviews with senior management, stakeholder expectations, new initiatives and monitors progress of such integration in business and operations.

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

Yes, the reporting entity engages with key stakeholders on an ongoing basis and in support of the materiality assessment process to identify and prioritize environmental and social concerns. Based on stakeholder feedback, the Company determines and ranks material issues according to their impact on both stakeholders and the business. These material topics are then aligned with ESG strategic ambitions, which are integrated into the Company's overall business strategy.

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

The Company, through its CSR initiatives, undertakes continuous engagement with vulnerable and marginalized stakeholder groups including youth from economically weaker sections, women, informal waste workers, students from underserved communities, and persons with health vulnerabilities. Stakeholder engagement is carried out through baseline needs assessment, community consultations, and partnerships with implementing agencies and local institutions.

Based on identified needs and concerns, the Company has implemented targeted interventions during FY 2025–26 across its CSR programmes, including SORT Project, Mission Smile, Skill Development Centres (Chennai and Noida), Digital Transformation Van, Experiential Skill Development Project (On-the-Job Training Model), WASHE (Water, Sanitation, Hygiene and Education) NCR, Lotus Petal Foundation Project and Mother's Cares: Lymphedema Care Connect Project. These interventions address key concerns related to employability, access to education, healthcare, sanitation, and safe working conditions.

Through its skill development initiatives and the OJT model, the Company has responded to the need for sustainable livelihoods by equipping marginalized youth with industry-relevant skills, vocational training, and placement opportunities. Education-focused initiatives such as the Digital Transformation Van, Lotus Petal Foundation Project, WASHE and Ramakrishna Sarada Mission have addressed gaps in access to quality education and digital learning by strengthening infrastructure and enabling holistic support for students from disadvantaged backgrounds.

Healthcare needs of vulnerable groups have been addressed through initiatives such as Mission Smile and the Lymphedema Care Connect Project, which facilitate access to specialized treatment, corrective care, awareness, particularly for children with facial deformity and women (breast cancer survivors).

Additionally, the SORT project engages informal waste workers, landfill workers, and ragpickers, addressing occupational safety and environmental concerns through scientific waste management practices and capacity building.

Through these measures, the Company ensures that stakeholder concerns are systematically identified and addressed through focused interventions, thereby contributing to inclusive and sustainable development outcomes for vulnerable and marginalized communities.

PRINCIPLE 5: Businesses should respect and promote human rights Essential Indicators

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

Category	FY 26			FY 25		
	Total (A)	No. of employees/ workers covered	%	Total (C)	No. of employees/ workers covered	%
Employees						
Permanent	5,348	5,348	100%	4,947	4,947	100%
Other than permanent	26	26	100%	14	14	100%
Total employees	5,374	5,374	100%	4,961	4,961	100%
Workers						
Permanent	2,484	2,484	100%	3,173	3,173	100%
Other than permanent	18,488	18,488	100%	15,475	15,475	100%
Total workers	20,972	20,972	100%	18,648	18,648	100%

- Details of minimum wages paid to employees and workers, in the following format:

Category	FY 26					FY 25				
	Total (A)	Remuneration Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)			No. (E)	% (E/D)	No. (F)
Employees										
Permanent	5,348	475	9%	4,873	91%	5,230	266	5%	4,964	95%
Male	4,971	449	9%	4,522	91%	4,854	219	5%	4,635	95%
Female	377	26	7%	351	93%	376	47	12%	329	88%
Other than Permanent	26	0	0%	26	100%	14	0	0%	14	100%
Male	11	0	0%	11	100%	6	0	0%	6	100%
Female	15	0	0%	15	100%	8	0	0%	8	100%
Workers										
Permanent	2,484	217	9%	2,267	91%	3,376	266	8%	3,110	92%
Male	2,190	208	9%	1,982	91%	3,002	219	7%	2,783	93%
Female	294	9	3%	285	97%	374	47	13%	327	87%
Other than Permanent	18,488	13,275	72%	5,213	28%	16,353	14,637	90%	1,716	10%
Male	14,188	9,721	69%	4,467	31%	12,722	11,142	88%	1,580	12%
Female	4,300	3,554	83%	746	17%	3,631	3,495	96%	136	4%

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	55,599,593	–	–
Non-Executive Independent Directors	3	8,310,000	1	8,670,000
Key Managerial Personnels	2	51,439,406	–	–
Employees other than BoD and KMP	4,853	711,600	355	608,028
Workers	7,915	235,702	2,472	196,865

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

	FY 26	FY 25
Gross wages paid to females as % of total wages	9.6%	9.2%

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 carried out by S.R. Batliboi & Co. LLP on above indicator

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, the Company places a strong emphasis on the well being and welfare of its employees, striving to foster a workplace anchored in mutual trust, respect, and ethical conduct. Being accountable to our people is a core value, and this commitment is embedded in our Human Rights Policy, which is aligned with the principles set out in the Company's Code of Conduct.

To uphold these principles and address any suspected violations, the Company has instituted a robust Whistle Blower Policy and procedure. This policy provides a secure mechanism for employees and stakeholders to report concerns or instances of wrongdoing. It also includes the option to engage an independent third party to manage initial reporting, investigation, and resolution facilitation, thereby ensuring transparency, objectivity, and confidentiality throughout the process.

In addition to the Whistle Blower framework, the Company has established multiple channels for anonymous reporting, enabling employees to raise concerns without fear of retaliation. These avenues further reinforce a culture of openness and psychological safety, encouraging individuals to speak up when faced with unethical or inappropriate conduct.

Through these policies and mechanisms, the Company reaffirms its commitment to upholding human rights, promoting ethical behaviour, and fostering a culture of accountability—ensuring that employee concerns are addressed promptly, fairly, and effectively.

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

Motherson's Human Rights Policy reflects the Company's recognition of internationally accepted human rights principles and its commitment to conducting business responsibly and ethically. Human rights due diligence is an integral part of the Company's governance framework and involves systematic internal assessments within business units, integration of human rights considerations into existing risk assessment and management systems, consultation with potentially affected groups and relevant stakeholders, and the implementation of appropriate actions based on impact assessment outcomes.

The Company's Whistle Blower Policy strengthen employee access to grievance redressal mechanisms. Multiple confidential and anonymous reporting channels are available, including designated email accounts, telephone helplines, mobile applications, web based portals, and physical drop boxes at operational locations.

The Company's comprehensive commitment to respecting human rights, complying with local legal and regulatory requirements, and ensuring that its human rights framework is practical, accessible, and tailored to the specific contexts in which it operates.

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

	FY 26			FY 25		
	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	6	0	N.A.	0	0	N.A.
Discrimination at workplace	0	0	N.A.	0	0	N.A.
Child Labour	0	0	N.A.	0	0	N.A.
Forced Labour/Involuntary Labour	0	0	N.A.	0	0	N.A.
Wages	0	0	N.A.	0	0	N.A.
Other human rights related issues	3	0	N.A.	0	0	N.A.

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

	FY 26	FY 25
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	6	0
Complaints on POSH as a % of female employees / workers	0.12%	0
Complaints on POSH upheld	5	0

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

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

The Company has a Prevention of Harassment Policy <https://www.motherson.com/storage/Group-Policies/Prevention-of-Harassment-Policy.pdf> that strictly prohibits retaliation or victimization of individuals who seek redressal against all acts of harassment. The policy ensures that if a complaint is found to be true by the Reporting Authority, appropriate remedial action will be taken as prescribed in paragraph 7 of the policy.

The identity of the Reporting Person is kept confidential, and retaliation is strictly prohibited in accordance with the Code of Conduct for Employees and Whistleblower Policies. The Company maintains a 'zero tolerance' approach towards any form of harassment in the workplace, and every individual is responsible for ensuring their actions and behaviors are free from harassment.

9. Do human rights requirements form part of your business agreements and contracts?

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

The entity completed self assessments on the above topics

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

The reporting entity has not come across any significant risk arising from assessment at this time.

Leadership Indicators

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

The Company has implemented a standardized digital mechanism for submitting whistle-blower complaints. The complaints received are managed by an internal committee and/or through an independent external third party, to ensure confidentiality and impartiality. The Company remains firmly committed to addressing human rights concerns, a commitment that is reinforced through mandatory training programs such as the Code of Conduct and creating a respectful workplace. These initiatives promote a culture of ethical behavior, accountability, and inclusivity across the organization.

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

The Company conducts human rights due diligence and compliance monitoring across its sites and business operations through internal audit and other approved means. This comprehensive approach includes adoption of a Human Rights Policy and integration of policy-aligned processes throughout the organization. It encompasses regular assessments, the identification and evaluation of current and potential risks, and the implementation of measures to mitigate risks and remediate any adverse impacts. The insights derived are systematically embedded into decision-making and operational practices to strengthen ongoing risk management and accountability.

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?

The Company is constantly taking initiatives to enhance accessibility in both existing and new infrastructures to support differently-abled employees and workers. New plants and renovated buildings have lifts and/or ramps for ease of movement of differently abled employees and 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	60%
Discrimination at workplace	60%
Child Labour	60%
Forced Labour/Involuntary Labour	60%
Wages	60%
Others – please specify	60%

Suppliers representing 60% of direct material spend associated with the Company have been assessed by evidence-based sustainability assessment through Ecovadis.

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

In the reporting period the entity has not encountered any material risks related to the evaluation of value chain partners' related to question 4 above.

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 26	FY 25
From renewable sources		
Total electricity consumption (A) Gigajoules	430,480	247,807
Total fuel consumption Petrol/Diesel (B)	0	0
Energy consumption sources Gas (C)	0	0
Total energy consumed from renewable sources (A+B+C)	430,480	247,807
From non-renewable sources		
Total electricity consumption (D)	503,750	598,890
Total fuel consumption Petrol/Diesel (E)	46,711	40,093
Energy consumption sources Gas (F)	99,770	63,742
Total energy consumed from non- renewable sources (D+E+F)	650,231	702,725
Total energy consumed (A+B+C+D+E+F)	1,080,711	950,532
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	8.73	9.33
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	178	209
Energy intensity in terms of physical output	#	#
Energy intensity (optional) – the relevant metric may be selected by the entity		

#Not reported as the Company has diversified business profile of their products.

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 carried out by S.R. Batliboi & Co. LLP on above indicator

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 26	FY 25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	315,255	279,074
(iii) Third party water (Utilities)	267,243	257,104
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	582,498	536,178
Total volume of water consumption (in kilolitres)	568,106	527,621
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	4.59 kilolitres/INR million	5.18 kilolitres/INR million
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	93	116
Water intensity in terms of physical output	#	#
Water intensity (optional) – the relevant metric may be selected by the entity		

#Not reported as the company has diversified business profile of their products.

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 carried out by S.R. Batliboi & Co. LLP on above indicator

4. Provide the following details related to water discharged:

Parameter	FY 26	FY 25
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	14,392	8,557
- No treatment	3,528*	0
- With treatment – please specify level of treatment	10,864 to local regulatory requirements	8,557
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	14,392	8,557

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 treatment - water discharge from non manufacturing office site.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

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

A number of operating sites have been actively pursuing water preservation, treatment and recycling initiatives toward zero liquid discharge as an ambition.

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

Parameter	Please specify unit	FY 26	FY 25
NOx	kgs	22	24
SOx	N/A		N/A
Particulate matter (PM)	N/A		N/A
Persistent organic pollutants (POP)	N/A		N/A
Volatile organic compounds (VOC)	N/A		N/A
Hazardous air pollutants (HAP)	N/A		N/A
Others – please specify			N/A

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

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

Parameter	Unit	FY 26	FY 25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	8,833	6,301
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	99,351	120,943
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Kg CO ₂ e/INR Mn revenue	874 kg/INR million	1,249 kg/INR million
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)*	Kg CO ₂ e/PPP adjusted revenue (Mn)	17,783	27,980
Total Scope 1 and Scope 2 emission intensity in terms of physical output		#	#

Scope 1 emission numbers exclude emissions associated with fugitive refrigerant gas losses; the company is working to include these particular Scope 1 emissions in future reporting

#Not reported as the company has diversified business profile of their products.

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 carried out by S.R. Batliboi & Co. LLP on above indicator

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

The Company policy is to achieve ISO50001 registration at all of its manufacturing sites, and is regularly performing energy surveys at sites to identify and reduce energy wastage. In addition, there is a mechanism in place to report any initiatives implemented at individual sites and these ideas are shared widely across the group. Underpinning all of this a strategic ambition to increase utilisation of renewable and low carbon electricity sources.

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

Parameter	FY 26	FY 25
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2,219	2,304
E-waste (B)	25	44
Bio-medical waste (C)	0	0
Construction and demolition waste (D)		
Battery waste (E)	3	8
Radioactive waste (F)		
Other Hazardous waste. Please specify, if any. (G)	1,832	1,592
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	20,235	15,657
Total (A+B + C + D + E + F + G + H)	24,315	19,605
Waste intensity per rupee of turnover		
(Total waste generated / Revenue from operations)	0.196 tonnes per INR million	0.192 tonnes per INR million
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)*	4	4.31
Waste intensity in terms of physical output		
Waste intensity (optional) – the relevant metric may be selected by the entity		

Parameter	FY 26	FY 25
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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	23,425	18,327
(ii) Re-used	2	33
(iii) Other recovery operations	0	0
Total	23,427	18,360

For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes) Category of waste

(i) Incineration	830	1,174
(ii) Landfilling	-	-
(iii) Other disposal operations	0	0
Total	830	1,174

The Company is working with the ambition of zero to landfill and has contractual arrangements with supplier service providers supporting this objective. While continually working to enhance reporting accuracy and due diligence, it accepts that there may be residual waste at this time that is not currently tracked.

#Not reported as the company has diversified business profile of their products.

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 carried out by S.R. Batliboi & Co. LLP on above indicator

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.

Waste is generated from production processes and inbound packaging, as well as general operational activity including maintenance.

At every site, production waste is monitored and reported on a monthly basis with the objective to minimise and reduce wherever possible. Any production waste produced is kept clearly segregated from general waste and is recycled wherever possible.

General waste is always segregated between hazardous and non-hazardous materials, and is always disposed off in accordance with local legislation. What materials may be recycled using locally available facilities is appropriately done so.

Our processes are not reliant on toxic chemicals, but many sites do use chemicals in their effluent treatment plants and any such ETP waste is always kept segregated and disposed off according to regulations.

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.
1.	Nil	N.A.	N.A.

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
N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

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 : compliant.

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.

Leadership Indicators

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

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

Category: Over Exploited

(i) Areas: Indore; Bangalore; Tapukara; Manesar;

(ii) Operations: 3 x injection molding of plastic parts; 2x wire harness; 1 x metal working;

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

Category of Water Exploited	FY 26	FY 25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	66,621	64,600
(iii) Third party water	61,972	64,837
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	128,594	129,437
Total volume of water consumption (in kilolitres)	128,594	125,276
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
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	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	4,161
- No treatment	0	0
- With treatment – please specify level of treatment	0	4,161 to local regulatory requirements
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	4,161

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

Category : Critical

Areas: Ranjangaon;

Operations: 1 x injection molding

Parameter	FY 26	FY 25
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	0	0
(iii) Third party water	8,388	10,843
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kilolitres)	8,388	10,843
Total volume of water consumption (in kilolitres)	8,388	10,843
Water intensity per rupee of turnover (Water consumed / turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)	0	0
(i) Into Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third-parties	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	0	0

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 26	FY 25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	1,014,411	1,014,773
Total Scope 3 emissions per rupee of turnover	Tonnes / Inr million	7.53	8.89
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Categories included in Scope 3 emissions calculation:

Upstream - Category 1 (purchased goods and services); Category 2 (capital goods); Category 4 (Upstream) transportation and distribution; Category 5 (waste generated in operations); Category 6 (business travel); Category 7 (employee commuting)

Downstream - Category 9 (transportation and distribution)

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.

N/A

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:

No.	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Operational Key performance indicators	Continuous improvement initiatives for environment such as reduction in resource consumption and waste	Maintaining management focus on daily operational performance
2	Operational initiatives and best practice sharing (TOTD and DO33)	Energy/resource efficiency campaign (TOTD)	Underpins our ongoing achievements in energy intensity reduction and water use reduction
3	Sustainability awareness programs	Focus projects regarding improved environmental sustainability and economic circularity.	Building sustainability awareness and nurturing a culture of sustainability throughout the company.
4	Environmental impact awareness based upon site location	Every site is assessed to determine any proximity to and potential impact to water courses and areas identified as key biodiversity areas.	Active awareness of the local environment to every site and appropriate management controls in place
5	Global quality circles	Focus on problem solving and best practice improvement including within the scope the creation of positive environmental impacts	Building an ethos of team work and shared responsibility for continuous improvements

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

Every operating unit within the Company completes its own Business Continuity and disaster management plan based upon the perceived potential risks and impacts that could affect the facility, and how that facility working within its geography would be able to continue to meet its customer's requirements based upon the specific products and services provided. Our certification to IATF16949 ensures that we have a robust and resilient approach to mitigating any business disruption.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

The reporting entity is not aware of any significant adverse impact on environment arising from its value chain.

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

Value chain partners are assessed on environmental risk factors using the EcoVadis IQ screening assessment tool.

Suppliers representing 60% of direct spend associated with the Company have been assessed for environmental impacts by evidence-based sustainability assessment through Ecovadis

8. How many green credits have been generated or procured:

- By the listed entity : Nil
- By the top ten (in terms of value of purchases and sales, respectively) value chain partners : Unknown

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

- Number of affiliations with trade and industry chambers/ associations. 7
 - 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	The Associated Chambers of Commerce & Industry of India	National
2	Confederation of Indian Industries	National
3	Federation Of Indian Chamber of Commerce and Industry	National
4	Federation Of Indian Export Organisation	National
5	Export promotion council for EOU and SEZ's	National
6	Automotive component manufacturers association of India	National
7	Noida Management Association	State

- 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.

Name of authority	Brief of the case	Corrective action taken
N.A.	N.A.	N.A.

There are no current adverse orders from regulatory authorities and therefore no corrective action is taken or underway at this time

Leadership Indicators

- Details of public policy positions advocated by the entity:

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.	N.A.

The reporting entity does not conduct public policy advocacy.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development Essential Indicators

- Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Name and brief details of the project	SIA Notification NO.	Date of notification	Whether conducted by independent external agency(Yes/No)	Results communicated in public domain (Yes/No)	Relevant Web Link
Nil	Nil	Nil	Nil	Nil	Nil

- 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 ongoing	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.	Not Applicable				

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

The Motherson Group has established mechanisms to receive community grievances via the website i.e. www.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.motherson.com/storage/Group-Policies/Whistle-blower-Policy.pdf>. Heads of Regional Chairman's Offices ensure that all grievances are suitably investigated and addressed in a timely manner, a grievance redressal process is in place. Further, the grievance redressal mechanism ensures confidentiality, provides guidance for conducting impartial investigations and taking appropriate remedial actions to address the concerns raised.

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

Detail of Input Material Sources	FY 26	FY 25
Directly sourced from MSMEs/ small producers	14%	12%
Directly from within India	74%	77%

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 carried out by S.R. Batliboi & Co. LLP on above indicator

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 26	FY 25
Rural	27%	26%
Semi-urban	19%	21%
Urban	54%	53%
Metropolitan	0%	0%

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 carried out by S.R. Batliboi & Co. LLP on above indicator

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
Nil	N.A.

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

Aspirational Districts Data

Amount spent in Aspirational District

Sr. No.	State	District	(INR in million)
1	Andhra Pradesh	Y.S.R. Kadapa	0.11
2	Bihar	Sitamarhi	0.13
3		Katihar	0.13
4		Muzaffarpur	0.57
5		Begusarai	0.27
6		Banka	0.07
7		Aurangabad	0.13
8		Gaya	0.11
9		Nawada	0.07
10		Jamui	0.07
11	Jharkhand	Dumka	0.07
12	Karnataka	Raichur	0.37
13		Yadgir	0.37
14	Madhya Pradesh	Chhatarpur	0.05
15		Damoh	0.11
16		Rajgarh	0.11
17		Vidisha	0.11
18		Guna	0.05
19	Odisha	Gajapati	1.10
20		Kandhamal	0.13
21		Kalahandi	0.11
22		Rayagada	0.05
23		Koraput	0.11
24	Tamil Nadu	Virudhunagar	8.78
25	Uttar Pradesh	Bahraich	0.37
26		Shrawasti	0.07
27		Balrampur	0.07
28		Siddharthnagar	0.55
29		Chandauli	0.11
	Total Amount spent		14.34

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized/vulnerable groups? No
- (b) From which marginalized /vulnerable groups do you procure? N.A.
- (c) What percentage of total procurement (by value) does it constitute? N.A.
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
Nil	Nil	Nil	Nil	Nil

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
Nil	Nil	N.A.

6. Details of beneficiaries of CSR Projects: in FY 26

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Skill Development Centre Project - Chennai	355	100%
2	Segregation of Waste for Recycling & Treatment (S.O.R.T.)- Delhi NCR	621,727*	100%
3	Experiential Skill Development Training (OJT Model)	472*	100%
4	Segregation of Waste for Recycling & Treatment (S.O.R.T.)- Mumbai	179,454	100%
5	S.O.R.T. & Marine Litter Project, Kovalam, Chennai	36,895*	100%
6	Motherson Cares - Health Care Initiatives Project	1	100%
7	S.O.R.T. Pondicherry	15,170	100%
8	Skill Development Project, Noida	312	100%
9	Lotus Petal Foundation, Dhunela	85	100%
10	WASHE NCR Phase 4	359	100%
11	Digital Transformation Van, Noida	4,531*	100%
12	Motherson Cares- For Smiles	90	100%
13	Motherson Cares: Community Development Project Sanand, Gujarat	157,168	100%

Sl. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
14	Ramakrishna Sarada Mission New Delhi	0**	0%
15	Motherson Cares: Lymphedema Care Connect Project	0**	0%
16	S.O.R.T. Bangalore	98,885*	100%
17	S.O.R.T. Pune	72,447	100%
18	S.O.R.T. Ahmedabad P1	658	100%
19	VIRSACO Project	250***	100%
20	Social Emotional Learning Project	86,624***	100%
21	DTV Rewari	3,677***	100%

* 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.

Note: The figures presented in the above table reflect only the proportionate share of beneficiaries attributable to SAMIL. 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

- Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

Motherson is a largely a Business to business (B2B) enterprise and therefore we do not have a direct consumer complaint and feedback mechanism. We do have this for our interaction with customers.

- 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	N/A
Safe and responsible usage	N/A
Recycling and/or safe disposal	100%

The Company's products conform to our customers specifications and regulatory requirements, including identification for end-of-life recycling and safe disposal on each part where possible. Additionally, information is provided to the customer for all raw materials included in the products supplied.

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

	FY 26			FY 25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
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 reporting entity is a tier 1 supplier to OEM customers.

As a B2B business we do not have any direct interaction with the end consumer and do not receive any such complaints

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

	Number	Reasons for recall
Voluntary recalls	Nil	N.A.
Forced recalls	Nil	N.A.

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 The DATA PROTECTION POLICY is available at <https://www.motherson.com/storage/Group-Policies/Data-Protection-Policy.pdf>. Also, the link for RISK MANAGEMENT POLICY is https://www.motherson.com/storage/list-directory-items/copy_risk_management_policy.pdf. The Risk Management policy states that "The Board of Directors of the Company has constituted a Risk Management Committee, to inter-alia, assist the Board with regard to the identification, evaluation and mitigation of strategic, operational, external environment and cyber security risks and in fulfilling its corporate governance oversight responsibilities"

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 an effective cyber security posture and, continues to improve based on well institutionalized information security management system. We had no data breach or security incident of material nature in last financial year till date.

7 Provide the following information relating to data breaches:

- a. Number of instances of data breaches: 0
- b. Percentage of data breaches involving personally identifiable information of customers: N.A.
- c. Impact, if any, of the data breaches: N.A.

Yes. Reasonable assurance has been carried out by S.R. Batliboi & Co. LLP on above indicator

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).
Motherson group website. <https://www.motherson.com/>

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

Not applicable. Motherson provides products and services to customers as a B2B tier 1 supplier in accordance with customer specifications and compliance to any relevant regulations.

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

Not applicable. The Company provides products and services to customers as a B2B tier 1 supplier in accordance with customer specifications and compliance to any relevant regulations

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)

Not applicable, The Company supplies parts and services to customer requirements (B2B), packaging and labelling above legal requirements is in accordance to customer specifications

Independent practitioner's reasonable assurance report on identified sustainability information in Samvardhana Motherson International Limited's business responsibility and sustainability report

To the Board of Directors of

Samvardhana Motherson International Limited

1. We have undertaken to perform a reasonable assurance engagement, for Samvardhana Motherson International Limited ("the Company") vide our engagement agreement dated February 14, 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 (sub-set of BRSR), the attributes of which are summarised in Appendix 1 to this report. The Reporting Boundary for BRSR has been changed from consolidation to standalone basis during current year as disclosed under Question No. 13 of Section A: General Disclosure of the BRSR.

Criteria

3. 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 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

4. 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

5. 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.
6. Measurement of certain amounts and BRSR Core metrics, 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 metrics.

Our Independence and Quality Control

7. 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.

8. 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

9. Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix 1 based on the procedures we have performed and evidence we have obtained.
10. 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.
11. 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 sites 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 standalone financial statements of the Company for the year ended March 31, 2026 and the underlying trial balance.
- 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

12. 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

13. 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 June 23, 2026 thereon.
14. 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

15. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability

Information listed in Appendix 1 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

16. Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of Samvardhana Motherson International 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

Ashok Narayanaswamy

Partner

Membership No.: 095665

UDIN: 26095665ITBSHO4069

Place of Signature: Gurugram

Date: June 23, 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 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 2. Water consumption intensity per rupee of turnover adjusted for PPP and in terms of physical output or services 3. Water Discharge by destination and levels of Treatment
3	Energy footprint	Principle 6, E-1	1. Total energy consumed. 2. Percentage of energy consumed from renewable sources 3. Energy intensity per rupee of turnover adjusted for PPP and in terms of physical output or services
4	Circularity	Principle 6 – E9	1. Total waste generated 2. Waste intensity per rupee of turnover adjusted for PPP and in terms of physical output or services 3. Each category of waste generated, total waste recovered through recycling, re-using or other recovery operations. 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) Principle 3- E11	1. Spending on measures towards well-being of employees and workers 2. Details of safety related incidents for employees and workers
6	Enabling Gender Diversity in Business	Principle 5 – E3(b) Principle 5 – E7	1. Gross wages paid to females as percentage of wages paid 2. Complaints on POSH
7	Enabling Inclusive Development	Principle 8 – E4 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 2. Job creation in smaller towns
8	Fairness in Engaging with Customers and Suppliers	Principle 9 – E7 Principle 1 – E8	1. Instances involving loss / breach of data of customers as a percentage of total data breaches or cyber security events 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 2. Loans and advances & investments with related parties.