

Looking Ahead: The Path Forward

In FY26, we plan to scale up awareness on Product Carbon Footprinting (PCF) among design, sales, and procurement teams. We also aim to expand leadership development interventions, strengthen DEI (Diversity, Equity, and Inclusion) metrics, and continue our journey toward being a future-ready, human-centric organization.

As we move forward, our people will continue to be our biggest differentiator. We are proud of their contribution, their dedication, and their spirit of ownership.

At MSWIL, we don’t just build products, we build the future

OPPORTUNITIES AND FUTURE PROSPECTS

Indian automotive sector is very dynamic in terms of safety, following global standards, green energy, environment friendly, customer satisfaction, price sensitivity and to achieve the same objective, MSWIL brings platform to offer solutions to OEMs in India, with technical support from Sumitomo Wiring Systems Limited, Japan and functional support from SAMIL. With the support from both JV partners and customer’s confidence earned with consistent performance on QCDDMSES, MSWIL is well positioned to convert changing trends into an opportunity.

The automobile sector in India gradually moving towards manufacturing of electric vehicles which is a favourable opportunity for the Company and Infrastructure as well as capacities are being enhanced according to the customer orders.

Calculation of Key Indicators (Ratio Analysis)

EBITDA	Profit before exceptional items and tax + Finance costs (net of interest income) + Depreciation expense
PBT	Profit before exceptional items and tax
Trade Receivable Turnover (days)	[Average trade receivables / (Gross credit sales - Sales return)] x 360 Average trade receivables = (opening trade receivables + Closing trade receivables)/2
Inventory Turnover (days)	[Average inventory / Cost of goods sold] x 360 Average inventory = (Opening inventory + Closing inventory)/2
Trade Receivable Turnover (in times)	[(Gross credit sales - Sales return) / Average trade receivables]
Inventory turnover (in times)	[Cost of goods sold / Average inventory]
Return on equity (in times)	[Net profits after tax / Average total equity]
Interest Coverage Ratio	[EBITDA/Finance Costs]
Current Ratio	[Current assets / Current liabilities]
Debt Equity Ratio	[Total Debt (Long term borrowing including current maturities + short term borrowing + Lease liabilities) / Total equity]
Operating Profit Margin	[(Profit before tax + Finance costs + Exceptional items (income)/ expense – Interest income) / (Total sales - Sales return)] x 100
Net Profit Margin	[Net Profit / (Total sales - Sales return)]
Net Debt to EBITDA	Net Debt (Total Debt - Cash and cash equivalents) / EBITDA

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity:

L29306MH2020PLC341326
2. Name of the Listed Entity:

Motherson Sumi Wiring India Limited
3. Year of incorporation:

2020 (date of incorporation - July 02, 2020)
4. Registered office address:

Unit 705, C Wing, ONE BKC, G Block, Bandra Kurla Complex, Bandra East, Mumbai , 400051, Maharashtra, India
5. Corporate address:

Motherson Corporate Tower, Plot No. 1, 5th Floor, Sector 127, Noida - 201301, Uttar Pradesh, India
6. E-mail:

investorrelations@mswil.motherson.com
7. Telephone:

+91 1206679500
8. Website:

www.mswil.motherson.com
9. Financial year for which reporting is being done:

Financial Year 2024-25
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 4,421 Mn
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report:

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

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

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

The disclosure in this report encompasses all units of MSWIL. This marks the first year we are obtaining reasonable assurance on our BRSR core KPIs. We have detailed the data management techniques, as well as the basis for calculations and estimates, within the relevant sections of this report. Should there be any significant changes in the basis or assumptions from the previous year, the company plans to provide specific references for such changes. Any expansion or alteration in reporting boundaries and/or reclassification of data points to enhance alignment may lead to variations in the data reported for the previous year. The company intends to specifically reference any such material changes resulting from methodological or regulatory changes that impact the achievement of its sustainability goals. An external agency has conducted a reasonable assurance review for the questions under BRSR Core. The management has made every effort to consistently report various parameters for the financial year ending March 31, 2025. Continuous efforts are being made to ensure uniformity in the understanding of data points across all areas.

14. Name of assurance provider - S.R. Batliboi & Co. LLP
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	Wiring harness & Components	The company manufactures wiring harnesses & its components, majorly sold to OEMs	100%

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 & Components	29304	99%

III. Operations

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

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

Plants include all operational unit (Manufacturing plant, assembly centres) tech centres and representative offices.

19. Markets served by the entity:

a. Number of locations

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

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

Negligible.

c. A brief on types of customers: The Company is into the manufacturing of wiring harness & its components. The sale is on Business to Business (B2B) model majorly to Original Equipment Manufacturers (OEMs).

IV. Employees

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

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	4278	3705	87%	573	13%
2.	Other than Permanent (E)	27	23	85%	4	15%
3.	Total employees (D + E)	4305	3728	87%	577	13%
ASSOCIATES (WORKERS)						
4.	Permanent (F)	1763	1217	69%	546	31%
5.	Other than Permanent (G)	47564	24935	52%	22629	48%
6.	Total workers (F + G)	49327	26152	53%	23175	47%

Note: All the workforce of the company are categorised as 'Employees' and 'Associates'

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	17	15	88%	2	12%
2.	Other than Permanent (E)	0	0	0%	0	0%
3.	Total differently abled employees (D + E)	17	15	88%	2	12%
DIFFERENTLY ABLED ASSOCIATES (WORKERS)						
4.	Permanent (F)	12	8	67%	4	33%
5.	Other than permanent (G)	25	16	67%	9	33%
6.	Total differently abled workers (F + G)	37	24	67%	13	33%

21. Participation/Inclusion/Representation of women

Particulars	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors	10	2	20%
Key Management Personnel	3	1	33%

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

Turnover Rate	FY 24-25			FY 23-24			FY 22-23		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	10%	7%	10%	9%	11%	9%	10%	14%	11%
Permanent Workers	3%	6%	4%	5%	10%	7%	5%	7%	5%

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

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

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

VI. CSR Details

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

(ii) Turnover (in Rs.)- **INR 93,194 Million** for the FY 2024-25

(iii) Net worth (in Rs.) - **INR 16,983 Million** for the FY 2024-25

VII. Transparency and Disclosures Compliances

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

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY 24-25 Current Financial Year			FY 23-24 Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes	0	0		0	0	NA
Investors (other than shareholders)	Yes	0	0		0	0	NA
Shareholders	Yes	0	0	No shareholder complaint under principle	0	0	NA
Employees and workers	Yes	4	1	POSH Case: One pending case closed in April 2025	3	1	POSH cases: Pending cases closed
Customers	Yes	0	0	0			NA
Value Chain Partners	Yes	0	0	0			NA
Other (please specify)	NA	0	0	0			NA

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

26. Overview of the entity’s material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Emissions & Climate and environmental action	Opportunity & Risk	O: To be a Pro-activity as a sustainable solution provider enabling growth, potential competitive advantage. R: Climate Change poses potentially acute physical risks to our operations and value chain. Increased severity of extreme weather events (floods / wild fires etc), asset risk, increased insurance premiums;negative impacts on workforce (health, safety, absenteeism). Water – operating in Central ground water Board ministry of Jal Shakti Government of India identified water scarcity high impact areas, Availability of insufficient supply of renewable electricity. Climate change poses transition risks to our business, with potential failure to meet stakeholder expectations.	Operational roadmaps aligned to our strategic ambitions and our intermediate targets. Partnering through the value chain driving environmental action including increased utilisation of renewable energy, reduction in resource use, waste generation and water use.	Negative through Risk of higher operational costs and potential impact on business.
2	Environmental Innovation and Technology	Opportunity & Risk	O: Improved resource efficiency and opportunities to reduce, recycle and reuse material and products to provide both commercial and environment benefits. R: Expediting operational transition and potential failure to meet stakeholder expectations. Negative economic impact if not implementing circularity, Potential failure to deliver technological advances in products and processes with evolving market and policy landscapes	Implementing operational climate transition plans. Develop new materials and solutions. Collaborations with both customers and supplier/partners	Negative short term, positive long term

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
3	Product Sustainability and stewardship	Opportunity & Risk	O: Product enhancement and value addition aligned to industry trends.Reducing product carbon footprint. R: Failure to meet customer expectations in terms of product sustainability.	Product road mapping process utilising innovation and technology. Pro-active engagement with customers & suppliers to identify and realise potentials to reduce environmental impact and create economic circularity	Positive
4	Diversity, Equity and Inclusion	Opportunity & Risk	O: Capitalizing on and leveraging existing talent pool. Our diversity and inclusion strategy harnesses the unifying power of our differences and values the unique qualities of each member of our workforce. R: Inability to attract and retain talent and failure to develop a diverse workforce with critical skills to enable the delivery of sustainable solutions.	Improved employer branding, Communication and development, actions to attract diverse talent, retain and empower existing employees and associates	Positive
5	Employee Engagement	Opportunity	O: Engaged employees are more motivated, leading to higher productivity, reducing turnover and associated costs. Increased loyalty and commitment to success of the business.	Actions to develop capabilities, empowerment and motivation resulting in increased productivity and loyalty.	Positive
6	Employee Well-being	Opportunity	O: Improved well-being can lead to better performance and higher quality of work and reduced absenteeism and turnover. Access to mental health resources can create a supportive work environment. Positive employee experience can lead to attraction of talent and improve the company's reputation.	Action towards Well-being initiatives to boost employee morale and engagement, reduce absenteeism and attrition. Employees who feel cared for are more likely to be motivated and committed to their work.	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)
7	Human rights throughout our operations and value chain	Risk	R: 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. Use third-party tool to assess industry specific human rights risks. Assess the value chain for upholding Human Rights	Negative
8	Corporate Governance & Strategy	Opportunity & Risk	O: Adoption of transformational governances practices to maximise growth opportunities and realization of sustainability ambitions. R: Risk of failing to meet changing stakeholder expectations and broader societal needs.	Continuous stakeholder engagement, materiality assessments and governance of the board including sustainability subcommittee	Positive
9	Data Privacy and Information Security	Risk	R: We are exposed to IT risks since IT plays an important role in our operations, including the manufacturing, design of engineering processes. Breaches can lead to loss of customer trust, business disruption, and reputational damage in an increasingly digitally connected landscape.	Cybersecurity strategy, robust information security management system, multi-layered security technologies, and user awareness.	Negative
10	Management Systems	Opportunity	O: Potential for continuous increases in efficiency, agility, reliability and productivity across the entire enterprise.	Continuous improvement actions and deployment of digitalisation, standardisation with industry leading solutions	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)
11	Risk Management and Compliance	Opportunity & Risk	O: Continuous evaluation of risks and mitigation plan to avoid negative business performance and capitalize on opportunities R: Growth and diversification strategy could increase threat of anomalies/ fragmentation in Risk Management for the group. Risk with respect to maintaining adherence to changing regulatory requirements and potential for resulting reputational damage.	Proactively focus and enhance process to ensure risk management is embedded into our business process to protect business continuity in all circumstances.	Positive financial impact from de-risking strategy
12	Health & safety	Risk	R: Health and safety of employees is of paramount importance. Failure to protect health and safety and adhere to evolving and varied regulations could create significant disruption, commercial and reputational damage.	Occupational Health and Safety (OHS) principles statement, deployment and training to all employees. Regular reporting on safety metrics and sharing of best practices	Negative
13	Supply chain sustainability and responsibility	Opportunity & Risk	O: New sustainable solutions to support reduction in product carbon footprint and forge more sustainable partnerships R: Challenge to address scope 3 and introduce sustainable 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
14	Community	Opportunity & Risk	O: Talent attraction and retention R: Potential for geopolitical/ regional/ economic disruption, where issues may impact employees & operations	Expand focus on local issues at site level, supported by regional office.	Positive 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://mswil.motherson.com/performance/investors/policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4.	Name of the national and international codes/ certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	UNGC Signatory (as MSWIL is part of Motherson Group	IATF 16949	ISO 45001* ISO14001; UNGC E	IFQM (Indian Federation of Quality Management)	UNGC	ISO 14001 EcoVadis	N/A		IATF 16949 TISAX Standard and ISO/ IEC 27001*
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	Net zero carbon in own operations by 2040. Implementation of water preservation initiatives at all owned facilities by 2030.								
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	We have established 2030 as a major milestone of our progress towards our set targets.								

*SAMIL holds TISEX certification and MTSL holds ISO 27001 certification which takes care for MSWIL information security needs

Governance, leadership and oversight		
7.	Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)	Please refer page number 61 of the Annual report of statements for implementation and oversight for Business responsibility and sustainability
8.	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	The Board of Directors of the Company has constituted a Sustainability Committee to drive the sustainability goals of the Company. Mr. Barrie Painter is highest authority responsible for implementation and oversight of Business Responsibility policy(ies) for the Company under the supervision and direction of Sustainability Committee of the Company.

		Name of the director	Designation in Committee	Status
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 sustainability committee of the Board is there consisting of 4 (four) Directors including 2 (two) Independent Directors as on March 31, 2025.	Mr. Rajesh Kumar Seth	Chairman	Non-Executive Independent Director
		Mr. Norikatsu Ishida	Member	Non-Executive Non-Independent Director
		Mr. Anupam Mohindroo	Member	Non-Executive Independent Director
		Mr. Anurag Gahlot	Member	Executive Non-Independent Director

10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee										Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9	
Performance against above policies and follow up action	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Ann-ually	Ann-ually	Ann-ually	Ann-ually	Ann-ually	Ann-ually	Ann-ually	Ann-ually	Ann-ually	
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Ann-ually	Ann-ually	Ann-ually	Ann-ually	Ann-ually	Ann-ually	Ann-ually	Ann-ually	Ann-ually	
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.	P1	P2	P3	P4	P5	P6	P7	P8	P9										
	No, the company has not carried out any independent assessment, however the company is following the policies of the group.																		

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

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the Principles material to its business (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
The entity does not have the financial or/human and technical resources available for the task (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
It is planned to be done in the next financial year (Yes/No)	NA	NA	NA	NA	NA	NA	NA	NA	NA
Any other reason (please specify)	NA	NA	NA	NA	NA	NA	NA	NA	NA

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

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

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

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles coveredunder the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	1	<ul style="list-style-type: none"> Board Charter Audit Committee Charter Risk Management Committee Charter Nomination and Remuneration Committee Charter Corporate Social Responsibility Committee Charter Stakeholders’ Relationship Committee Role & Responsibilities of Key Managerial Personnel Code of conduct for Directors 	100%
Key Managerial Personnel	1	Policy Training and Affirmation on an annual basis	100%
Employees other than BoD and KMPs	7	The Motherson Code of Conduct serves as the foundational guide outlining ethical and behavioral expectations for all employees across the Group. Complementing the Code is a comprehensive suite of policies focused on ethics, transparency, and accountability. These include policies on whistle-blowing, related party transactions, prevention of harassment, data protection, competition and anti-trust, anti-bribery (including gifts, meals, and entertainment), human rights, and equal opportunity. To support the implementation of these policies, Motherson offers a range of training avenues, including both e-learning modules and live, face-to-face sessions.	100%
Associates (Workers)	7	A similar framework exists for the workers as it does for the category of employees.	100%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity’s website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	Nil	NA	NA	NA	NA
Settlement	Nil	NA	NA	NA	NA
Compounding fee	Nil	NA	NA	NA	NA
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment	Nil	NA	NA	NA	NA
Punishment	Nil	NA	NA	NA	NA

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

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

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
NA	NA

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the Company adheres to strict guidelines on anti-bribery and anti-corruption, maintaining a zero-tolerance policy towards any form of bribery or corrupt practices. It is firmly committed to ensuring that its employees and contractors do not engage in, offer, or promise any form of bribery or corruption, nor violate any applicable Anti-Bribery and Anti-Corruption laws.

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

For further details, the full policy is available at:

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

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

	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Directors	Nil	Nil
KMPs	Nil	Nil

	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Employees	Nil	Nil
Workers	Nil	Nil

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

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

	FY 24-25 (Current Financial Year)		FY 23-24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of Interest of the Directors	Nil	NA	Nil	NA
Number of complaints received in relation to issues of conflict of Interest of the KMPs	Nil	NA	Nil	NA

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not applicable.

8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Number of days of accounts payables	63	62

Yes. Reasonable assurance has been conducted in FY 2025 for BRSR Core attributes by S.R. Batliboi & Co. LLP

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-

Parameter	Metrics	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	64%	65%
	b. Sales (Sales to related parties / Total Sales)	2%	2%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	-	-
	d. Investments (Investments in related parties / Total Investments made)	-	-

The concentration of purchases is not applicable to the business, as there are no transactions conducted with trading houses. Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP., Chartered Accountants.

Leadership Indicators

- Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Business Principles Environment Principles, Human Rights and Workplace Practices	100%

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

In addition, the Company organized a Supplier Summit, where we shared our sustainability expectations and reinforced our commitment to responsible and transparent supply chain practices with our supplier partners.

- Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If. Yes. The company has code of conduct for 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 interest of the Company and not undertake any action prejudicial to the interest of the company. Company also has comprehensive Directors manual to provide clarity to Directors regarding their expectations and roles

PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

- 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 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)	Details of improvements in environmental and social impacts
R&D	1%	1%	R&D expenses for 100% Electric Vehicles and related programs.
Capex	2%	6%	Capex for 100% Electric Vehicles, Energy reduction programs.

Wiring harness related R&D activities are performed centrally by Samvardhana Motherson International Limited (“SAMIL”) (formerly known as Motherson Sumi Systems Limited) for India region. The Company has reimbursed its share of expenses to SAMIL.

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

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

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

94% of our top suppliers (constituting 80% of our sourcing of components/raw material in value terms) are ISO14001 certified and 81% of such suppliers are ISO45001 certified.
- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

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

EPR is not applicable to the Company. At present we are not supplying any product under the current scope of EPR. we remain committed to the responsible use and disposal of plastic products, ensuring compliance with all relevant regulations and guidelines.

Leadership Indicators

- Has the bentity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
29304	N/A	N/A	N/A	N/A	N/A

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

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

To further enhance preparedness, the organization is planning to raise awareness on Product Carbon Footprint (PCF) among sales, design, and purchase teams during FY 2026.

- If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
None	NA	NA

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

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

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

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

Indicate input material	Recycled or re-used input material to total material	
	FY24- 25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
None	NA	N/A

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

	FY 24-25 (Current Financial Year)			FY 23-24 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA	NA	NA	NA	NA	NA
E-waste	NA	NA	NA	NA	NA	NA
Hazardous waste	NA	NA	NA	NA	NA	NA
Other waste	NA	NA	NA	NA	NA	NA

Not applicable. Due to nature and application of it's product, of the company is not engaged in end of life production reclaim activities.

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
None	NA

PRINCIPLE 3 Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the well-being of employees

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Benefits	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	3705	3705	100%	3705	100%	0	0%	0	0%	0	0%
Female	573	573	100%	573	100%	573	100%	0	0%	573	100%
Total	4278	4278	100%	4278	100%	573	13%	0	0%	573	13%

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Benefits	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Other than permanent employees											
Male	23	23	100%	23	100%	0	0%	0	0%	0	0%
Female	4	4	100%	4	100%	4	100%	0	0%	0	0%
Total	27	27	100%	27	100%	4	14%	0	0%	0	0%

This metric is shown for the employees receiving these benefits out of the total pool of eligible empolyees mentioned in section A and coverage thereof

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

Category	% of Associates (worker) covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Benefits	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Associates (worker)											
Male	1217	1217	100%	1217	100%	0	0%	0	0%	0	0%
Female	546	546	100%	546	100%	546	100%	0	0%	546	100%
Total	1763	1763	100%	1763	100%	546	31%	0	0%	546	31%
Other than Permanent Associates (worker)											
Male	24935	21683	87%	9272	37%	0	0%	0	0%	0	0%
Female	22629	21781	96%	8730	39%	21781	96%	0	0%	0	0%
Total	47564	43464	91%	18002	38%	21781	46%	0	0%	0	0%

This metric is shown for the associates receiving these benefits out of the total pool of eligible associates mentioned in section A and coverage thereof

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

	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	1.53%	0.06%

The reason for increase in cost incurred for well-being is due to update in methodology in current year. Therefore, figures for current and previous year are not directly comparable.

Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP., Chartered Accountants.

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

Permanent Employees	FY 24-25 (Current Financial Year)			FY 23-24 (Previous Financial Year)		
	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%	Y	100%	100%	Y
Employee State Insurance	100%	100%	Y	100%	100%	Y

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

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with disability Act, 2016. If not weather any steps are being taken by the entertain in this regard.

Yes, MSWIL is dedicated to creating an inclusive work environment that prioritizes safety, flexibility, and respect for all employees and workers. The company ensures that necessary facilities and amenities are available for differently-abled individuals. Various offices, including the registered and corporate offices, are equipped with lifts to facilitate easy movement for differently abled individuals. Most offices are either located on the ground floor or have elevators and infrastructure specifically designed for accessibility. Additionally, adaptations such as special desks or office equipment are provided on a case-by-case basis. Unit HR teams are there to oversee the provision of these essential resources and are committed to enhancing diversity and inclusion by implementing supportive work-life policies and fostering a strong sense of belonging within the organization.

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.

The Company's Code of Conduct, available at www.mswil.motherson.com, highlights the importance of Equal Employment Opportunity in Clause 3.7. Committed to fostering a fair and inclusive environment, the Company values the diversity of backgrounds, opinions, and talents, recognizing their role in enriching the organization and contributing to its success. All the job ads are based on job specification

The Company is dedicated to upholding fundamental human rights in all its operations, ensuring fair and equitable wages, benefits, and other employment conditions. It values each individual's unique contributions and appreciates the distinct roles they play in driving business success and growth. The Company confidently supports the skills and abilities of its employees, believing in their collective contribution to the organization's development.

By adhering to its Code of Conduct, the Company is dedicated to cultivating a workplace that champions equal opportunities, diversity, respect, and teamwork. These principles guide the Company's daily operations and underscore its commitment to maintaining a positive and harmonious work environment.

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	-	-	-	-
Female	100%	100%	100%	100%
Total	100%	100%	100%	100%

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

MSWIL has established a comprehensive grievance redressal mechanism that encompasses various channels for receiving and addressing grievances. These mechanisms are designed to provide employees with multiple avenues to express their concerns and suggestions. Various working groups, such as employee consultative committees, union-management committees, health and safety committees, canteen committees, and welfare committees, have been established to address specific employee matters. These committees facilitate discussions and provide platforms for employee input. The human resources function within MSWIL plays a crucial role in impartially investigating and fact-finding with regard to any employee grievances, acting as an internal due diligence mechanism. Additionally, there are mechanisms in place to facilitate anonymous or private submissions through designated email addresses and/or telephone numbers. Furthermore, MSWIL has a dedicated Whistle-Blower Policy that serves as a formal platform for confidentially reporting and investigating grievances. This policy ensures that employees have a secure channel to raise concerns without fear of reprisal.

Lastly, MSWIL has a comprehensive policy on the prevention, prohibition, and redressal of sexual harassment in the workplace. In compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013, many of Motherson's Indian units have Internal Complaints Committees (ICCs) responsible for conducting inquiries related to such complaints. These committees play a crucial role in ensuring a safe and inclusive work environment.

Overall, grievance redressal mechanisms provide employees with various avenues to raise concerns, seek resolution, and contribute to a positive and respectful work culture.

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

Category	FY 24-25 (Current Financial Year)			FY 23-24 (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	4278	0	0%	3386	0	
- Male	3705	0	0%	2900	0	
- Female	573	0	0%	486	0	
Total Permanent Workers	1,763	0	0%	1632	0	
- Male	1217	0	0%	1093	0	
- Female	546	0	0%	539	0	

We recognize the right to freedom of association and provide freedom to our employees to assemble, form teams, appoint representatives and be the member of work councils. These work councils promote measures for securing and preserving amity and good relation between the employers and associates, to discuss upon matter of common interest. Through this platform the employees and associates participate in decision making and share suggestions/feedback to improve work culture and

environment. The company does not have any employee union rather various participatory forums wherein employee participate in decision making. These committees are formed through a transparent and democratic election process, with clear eligibility criteria and secret ballot voting conducted during work hours. The Works Committee, constituted as per the Industrial Disputes Act, fosters mutual understanding between management and workers. The Canteen Committee ensures quality and affordability of meals, while the Transport Committee oversees employee commuting arrangements. Each committee meets monthly, and discussions are documented and shared with Central HR for policy review and strategic planning. This structured governance system not only ensures employee representation and inclusivity but also contributes to a positive, responsive, and participative work environment.

8. Details of training given to employees and workers:

Category	FY 24-25 (Current Financial Year)					FY 23-24 (Previous Financial Year)				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	3728	3728	100%	2380	64%	2917	2917	100%	2327	80%
Female	577	577	100%	366	63%	501	501	100%	501	100%
Total	4305	4305	100%	2746	64%	3418	3418	100%	2828	83%
Associates (Workers)										
Male	26152	26152	100%	26152	100%	20938	20938	100%	20938	100%
Female	23175	23175	100%	23175	100%	22025	22025	100%	22025	100%
Total	49327	49327	100%	49327	100%	42963	42963	100%	42963	100%

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

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

Category	FY 24-25 (Current Financial Year)			FY 23-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Permanent Employees						
Male	3705	3705	100%	2900	2900	100%
Female	573	573	100%	486	486	100%
Total	4278	4278	100%	3386	3386	100%
Permanent Associates (workers)						
Male	1217	1217	100%	1093	1093	100%
Female	546	546	100%	539	539	100%
Total	1763	1763	100%	1632	1632	100%

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

10. Health and safety management system:

- a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?
At MSWIL, the safety and well-being of our employees and stakeholders is a top priority, as reflected in our publicly

accessible Environmental Health and Safety (EHS) Policy. Most of our facilities are certified under the ISO 45001 standard for Occupational Health and Safety Management Systems, underscoring our strong commitment to providing safe and healthy workplaces. While ISO 45001 is the primary framework adopted across Motherson’s operations, we also recognize and align with alternative health and safety systems that closely map to this international standard. In addition, our integrated management systems include ISO 14001 certification for environmental management, which complements and supports our health and safety objectives. We have also implemented FM Global standards for fire safety management and strictly adhere to all SWS safety protocols. Together, these measures demonstrate our proactive and structured approach to safeguarding people, property, and the environment.

b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

At MSWIL, we take a proactive and systematic approach to hazard and risk identification as part of our commitment to a safe working environment. This is achieved through safety inspection walks, scheduled risk assessments, regular inspections, and monthly and quarterly audits. The Company adheres to a comprehensive set of Hazard Identification and Risk Assessment (HIRA) guidelines, which align with ISO 45001:2018 and relevant legal requirements. For every process-related activity, hazards are identified, risks are assessed, and control measures are outlined in the designated HIRA Sheet. From an equipment and plant standpoint, we perform regular preventive maintenance along with pre-work, start-up, and production risk evaluations. Incidents, including near-misses, are reported and thoroughly investigated with an emphasis on root cause analysis and risk control, with escalation to management when necessary. Additionally, we have implemented structured reporting systems for hazards, incidents, and near-misses to enhance visibility and responsiveness.

For non-routine activities, the Company implements a work permit system which serves as a Hazard Prediction Procedure. This system includes a format for identifying hazards and recommending necessary control measures. Additionally, hazard identification is conducted through audits by internal auditors, COSA auditors, following ISO 45001:2018 annually, along with daily safety audits performed by safety professionals.

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

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

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

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

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

Safety Incident/Number	Category*	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0	0.242
	Workers	0	0.087
Total recordable work-related injuries	Employees	0	2
	Workers	5	9
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

The approach and methodology for LTIFR has been revised in current year

Independent assessment assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes. Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP., Chartered Accountants.

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

At MSWIL, safety is embedded into our daily operations through a robust and structured framework. Weekly safety committee meetings are conducted to monitor and drive continuous improvement. Both planned and surprise safety audits are carried out by internal safety committee members and the COSA safety team, while fire risk assessments are conducted by approved third-party experts. A well-defined system for hazard identification and risk assessment is in place, ensuring potential risks are proactively addressed. We routinely identify and assess work-related hazards through monthly and quarterly audits, along with regular reviews of Hazard Identification and Risk Assessment (HIRA) processes. All machines undergo risk assessments and are equipped with safety devices and clear safety labels. Preventive steps such as thermal imaging of electrical panels and equipment are conducted monthly, and a robust Work Permit System governs high-risk tasks like hot work, working at height, and excavation. Personal Protective Equipment (PPE) is provided wherever required to minimize risk exposure. Our Emergency Response Team (ERT) is trained to handle crisis situations, supported by frequent mock drills for scenarios such as fire and earthquakes.

Safety training is regularly conducted on topics like fire extinguishing, first aid, and material handling equipment, and is further enhanced through digital tools and awareness activities such as safety posters, quizzes, and safety competitions. Safety Officers are deployed across unit to reinforce safe practices. Incidents and near-misses are analyzed in detail to ensure continuous learning and improvement, with corrective actions implemented promptly. To foster a culture of safety, we organize regular promotional activities such as National Safety Week, Road Safety Week, Fire Safety Day, safety quizzes, slogan writing, and suggestion campaigns. Units are evaluated quarterly under a Safety Award System to recognize the best-performing sites. Additionally, we emphasize continuous improvement through safety-related kaizens and have implemented the LOTO (Lock Out-Tag Out) system to ensure safe equipment handling.

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

	FY 24-25 (Current Financial Year)			FY 23-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Working Conditions	Nil	Nil	NA	Nil	Nil	NA
Health & Safety	Nil	Nil	NA	Nil	Nil	NA

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% self assessment by entity. ISO45001 certified
Working Conditions	100% self assessment by entity. ISO45001 certified

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

At MSWIL, we have implemented a series of robust corrective measures to address safety-related incidents and proactively mitigate risks in the workplace. A key initiative includes the installation of safety covers and sensors on all machines, significantly reducing operational hazards. Specific enhancements have also been made to the safety covers of our C&C machines to further improve their protective effectiveness and minimize associated risks.

To ensure employee safety during maintenance or repair activities, we have adopted the Lockout-Tagout (LOTO) system, which ensures machines and electrical panels are fully de-energized before any such work begins. This greatly reduces the risk of electrical accidents and creates a safer environment for maintenance teams.

Fire prevention is another critical focus. We conduct thermal imaging on 100% of our machines and electrical panels to detect abnormal heat patterns that could signal potential fire hazards. This early detection enables timely corrective action, reducing the likelihood of fire-related incidents.

We also maintain a strong culture of safety awareness through regular promotional activities such as training sessions, awareness campaigns, and safety events. These efforts aim to keep employees informed, engaged, and vigilant about best safety practices.

Moreover, we have integrated Residual Current Circuit Breakers (RCCBs) with a 30 mA sensitivity across our electrical infrastructure. These devices quickly detect circuit imbalances and cut off power, helping to prevent electrical shocks and ensuring enhanced human safety.

Collectively, these comprehensive measures reflect our deep commitment to occupational health and safety. We continuously review and improve our practices to identify and address potential risks, ensuring a safe and secure workplace for all employees.

Leadership Indicators

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).

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

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

Key Highlights of the Policy:

Comprehensive coverage: All types of deaths are covered under the policy.

Financial protection: In the unfortunate event of an employee's demise during the policy term, a lump sum benefit is provided to the nominee, offering critical support during challenging times.

This initiative aims to provide our employees and their families with financial security during the tough times, knowing they are protected. We believe that investing in our people's welfare is not only the right thing to do—it also helps build a more secure, motivated, and engaged workforce.

Together, let's continue fostering a caring and resilient work culture.

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

Our value chain partners are required to ensure legal compliance as per the provisions in the agreements. The company has process to verify proof of deposit of statutory dues (such as GST, PF, ESI etc) deposited by value chain partners and payment to the suppliers are made to the same accordingly.

3. Provide the number of employees / workers having suffered high consequence work- related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
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)

At Motherson, we believe that the value our employees bring doesn't end with retirement. Through our Transition Assistance Program, we offer retired employees the opportunity to continue contributing as consultants or advisors, enabling them to share their wealth of experience while continuing to earn post-retirement.

To further support lifelong learning and employability, we provide access to a wide range of training programs and sponsorship for external courses. These initiatives empower employees to continuously enhance their technical skills and remain professionally active—even beyond their superannuation age.

This holistic approach reflects our unwavering commitment to employee development and well-being, ensuring a smooth and dignified transition into the next phase of life.

5. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	94.07%
Working Conditions	94.07%

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

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

We regularly assess our suppliers to ensure that they adhere to adquest health and safety standards and working conditions in their business

Corrective actions taken or underway to address significant risks or concerns identified through assessments of health and safety practices and working conditions of value chain partners include: Supplier Certifications: Ensuring suppliers meet required health and safety standards through relevant certifications.

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

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

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

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/ No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders	No	Company’s website, press releases and Investor conferences, information to SEBI and exchanges, conference calls	Maximum at quarterly interval	Quarterly financial performance of the Company
Customers	No	Continuous monitoring of shipments & production processes to meet customer schedules, Customer meetings, plant / site audits Sustainability assessments	Frequent and Need basis	Responsible operations and deliveries, Safety, cost, quality and delivery Business continuity and reliability, Social and environmental sustainability in value chain
Employees	No	Whistle blower mechanisms, Responsive Communication platform, Talent development process, Interactions session between Management & employees, E-mails, Intranet, newsletters	Frequent and Need basis	Build strong employee engagement, Grievance mechanisms, Safe, fair and conducive work environment Career development and growth opportunities
Suppliers	No	Regular supplier meetings, Supplier portals, Annual Audits	Frequent and Need basis	Communicating MSWIL’s Code of Conduct for Suppliers and assessing their level of compliance. Key topics: Business Principles, Environment Principles, Human Rights and Workplace Practices
Society	No	BRSR reporting. Community visit and Charities	Annual, As & When events are planned	Community involvement, Education/ trainee programs, Career opportunities, employment
Government bodies/industry associations	No	Industry bodies (ACMA, CII) media release, Seminars	Need based	Changes in regulatory framework, proactive engagement, Skill and capacity building

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

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

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

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

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

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

Not applicable

PRINCIPLE 5 Businesses should respect and promote human rights

Essential Indicators

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

Category	FY 24-25 (Current Financial Year)			FY 23-24 (Previous Financial Year)		
	Total (A)	Number of employees/ workers covered (B)	% (B / A)	Total (C)	Number of employees/ workers covered (B)	% (D / C)
Employees						
Permanent	4278	4278	100%	3386	2806	83%
Other than permanent	27	27	100%	32	17	53%
Total	4305	4305	100%	3418	2823	83%
Associate (workers)						
Permanent	1763	1763	100%	1632	1515	93%
Other than permanent	47564	47564	100%	41331	41331	100%
Total	49327	49327	100%	42963	42846	100%

As part of our code of conduct we train employees for the Human Rights Principles along with Business Ethics. At time of on boarding employees other than permanent employees / associates are given training on policies of code of conduct & Human Rights

2. Details of minimum wages paid to employees and workers, in the following format: (Details mentioned in pdf as to what does it includes)

Category	FY 24-25 (Current Financial Year)					FY 23-24 (Previous Financial Year)				
	Total (A)	Equal Minimum Wage to		More than Minimum Wage		Total (D)	Equal Minimum Wage to		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	4278	NA	NA	4278	100%	3386	56	2%	3330	98%
Male	3705	NA	NA	3705	100%	2900	39	1%	2861	99%
Female	573	NA	NA	573	100%	486	17	3%	469	97%

Category	FY 24-25 (Current Financial Year)					FY 23-24 (Previous Financial Year)				
	Total (A)	Equal Minimum Wage to		More than Minimum Wage		Total (D)	Equal Minimum Wage to		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Other than Permanent	27			27	100%	32	0	0%	32	100%
Male	23			23	100%	17	0	0%	17	100%
Female	4			4	100%	15	0	0%	15	100%

Associates (Workers)										
Permanent	1763			1763	100%	1632	5	0.3%	1627	100%
Male	1217			1217	100%	1093	2	0.2%	1091	100%
Female	546			546	100%	539	3	1%	536	99%
Other than Permanent	47564	37977	80%	9587	20%	41331	33178	80%	8153	20%
Male	24935	20148	81%	4787	19%	19845	15816	80%	4029	20%
Female	22629	17829	79%	4800	21%	21486	17362	81%	4124	19%

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	20875653		
Non Executive Non- Independent Director				
Non Executive Independent Director	3	5930000	2	4675000
Key Managerial Personnel*	1	14912361	1	9638013
Employees other than BoD and KMP	3705	532728	573	417012
Workers	11141	178584	9787	178584

* KMP position as on March 31, 2025

All employees and associates whose salaries are processed in the month of March 2025 (excluding F&F of March'2025)

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

	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Gross wages paid to females as % of total wages	36%	30%

The approach and methodology for estimation of gross wages paid to females has been revised in current year.

Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP.

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

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

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

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

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

Anonymous channels that empower employees and stakeholders to report concerns safely and confidentially.

This multi-layered approach ensures that all concerns are addressed fairly and effectively, reinforcing our commitment to creating a safe, respectful, and accountable work environment across all our operations.

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

Motherson Sumi Wiring India Limited is committed to upholding internationally recognized human rights principles and has embedded a structured human rights due diligence process within its operations. This process is integral to fulfilling our duty of care and involves:

Assessing actual and potential human rights impacts, both internally and across our value chain.

Engaging with potentially affected groups and stakeholders to ensure meaningful consultation.

Integrating human rights considerations into the existing risk assessment systems, enabling proactive identification and management of human rights risks.

Taking action based on assessment findings, through relevant internal functions to prevent, mitigate, or remediate impacts.

Monitoring responses using appropriate qualitative and quantitative indicators.

Ensuring transparency through external communication on how human rights impacts are being addressed.

At MSWIL, we are firmly committed to fostering a safe, inclusive, and respectful environment for all employees, business partners, and stakeholders. We maintain a zero-tolerance policy towards any form of discrimination, intimidation, exploitation, or harassment.

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

Category	FY 24-25 (Current Financial Year)			FY 23-24 (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	4	1	POSH Case: One pending case closed in April 2025	3	1	Pending case closed - April 2024 (FY 2024-25)
Discrimination at workplace	0	0	NA	0	0	NA
Child Labour	0	0	NA	0	0	NA
Forced Labour/ Involuntary Labour	0	0	NA			NA
Wages	0	0	NA	0	0	NA
Other human rights related issues	0	0	NA	0	0	NA

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

	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)"	4	3
Complaints on POSH as a % of female employees / workers	0.02%	0.01%
Complaints on POSH upheld	2	2

Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP.

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

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

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

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

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

Thorough and confidential investigation and resolution procedures.

Strict prohibition of retaliation or victimization against any aggrieved individual.

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

Awareness and Training:

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

Disciplinary Action Against Retaliators:

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

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

Yes

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100% by entity
Forced/involuntary labour	100% by entity
Sexual harassment	100% by entity
Discrimination at workplace	100% by entity
Wages	100% by entity
Others – please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above

While no specific claim on its own is deemed to be significant, local management continually assesses its internal processes. Some modifications that have been implemented by certain companies over the reporting period of this BRSR include firming up employment separation procedures to communicate the process more clearly to the employee, improving employee training as to their rights and obligations related to employment in their respective jurisdictions, and analysis of employment contracts to ensure continued compliance with local regulations.

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

Leadership Indicators

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

As an organization we upheld the basic principles of human rights in all our dealings. This is in alignment with its Human Rights Principle Statement. We regularly sensitize our employees on the Code of Conduct through various training programmes as well.
2. Details of the scope and coverage of any Human rights due-diligence conducted.

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

The responsibility for the implementation of the policy rests with the location HR Department and the security staff who do not permit underage persons to enter the factory as workers. Employment contracts and other records documenting all relevant details of the employees, including age, are maintained at all units and are open to verification by any authorized personnel or relevant statutory body. Compliance with the policy is evident in the transparent system of recruitment, development, and welfare. Proper systems checks and balances are in place to ensure zero errors to points of Human Rights policy
3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

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

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	94.07%
Discrimination at workplace	94.07%
Child Labour	94.07%
Forced Labour/Involuntary Labour	94.07%
Wages	94.07%
Others – please specify	

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

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

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

No such concern reported

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
From renewable sources (Gigajoules)		
Total electricity consumption (A)	12493	13312
Total fuel consumption Petrol/Diesel (B)	-	-
Energy consumption through other sources Gas (C)	-	-
Total energy consumed from renewable sources (A+B+C)	12493	13312
From non-renewable sources (Gigajoules)		
Total electricity consumption (D)	116223	106382

Parameter	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Total fuel consumption Petrol/Diesel (E)	18253	12156
Energy consumption sources Gas (F) through other	2384	13299
Total energy consumed from non- renewable sources (D+E+F)	136861	131837
Total energy consumed (A+B+C+D+E+F) (Gigajoules)	149354	145149
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations (GJ / INR Million))	1.6	1.7
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP GJ/ INR Million,PPP adjusted)	36	N/A
Energy intensity in terms of physical output (GJ/ no of circuits produced in Million)	48	N/A
Energy intensity (optional) – the relevant metric may be selected by the entity	N/A	N/A

1. The calculation methodology for intensity based on “revenue from operations” and “adjusted for PPP” has been calculated as per the guidance note from Industry Standards forum.
2. For intensity calculation, the adjusted PPP conversion factor of H 22.4/USD (as per latest IMF rates) has been applied. Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No. We are not included in the under the Performance, Achieve and Trade (PAT) Scheme of the Government of India
3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater	400401	3,56,611
(iii) Third party water (Utilities)	271117	2,24,433
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	671518	581044
Total volume of water consumption (in kilolitres)	671518	581044
Water intensity per rupee of turnover (Total water consumption / Revenue from operations KL/ INR Million)	7	7
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP KL / INR Million,PPP adjusted))	161	N/A

Parameter	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Water intensity in terms of physical output KL / no of circuits produced in Million	216	N/A
Water intensity (optional) – the relevant metric may be selected by the entity	N/A	N/A

- The calculation methodology for intensity based on “revenue from operations” and “adjusted for PPP” has been calculated as per the guidance note from Industry Standards forum.
- For intensity calculation, the adjusted PPP conversion factor of H 22.4/USD (as per latest IMF rates) has been applied. Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP.

- Provide the following details related to water discharged:

Parameter	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	N/A	N/A
- No treatment	N/A	N/A
- With treatment – please specify level of treatment	N/A	N/A
(ii) To Groundwater	N/A	N/A
- No treatment	N/A	N/A
- With treatment – please specify level of treatment	N/A	N/A
(iii) To Seawater	N/A	N/A
- No treatment	N/A	N/A
- With treatment – please specify level of treatment	N/A	N/A
(iv) Sent to third-parties	N/A	N/A
- No treatment	N/A	N/A
- With treatment – please specify level of treatment	N/A	N/A
(v) Others	N/A	N/A
- No treatment	N/A	N/A
- With treatment – please specify level of treatment	N/A	N/A
Total water discharged (in kilolitres)	N/A	N/A

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

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP.

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

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

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

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

Parameter	Unit	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
NOx	G/KW-HR	13.4	2.91
SOx	G/KW-HR	1.33	0.5
Particulate matter (PM)	G/KW-HR	2.67	6.65
Persistent organic pollutants (POP)	N/A	N/A	N/A
Volatile organic compounds (VOC)	N/A	N/A	N/A
Hazardous air pollutants (HAP)	N/A	N/A	N/A
Others – please specify	N/A	N/A	N/A

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

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

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

Parameter	unit	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	1491	2,578
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	23471	19,739
Total Scope 1 and Scope 2 emission intensity per rupee of turnover	tCO2e/ INR Millions	0.27	0.27
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	tCO2e /INR Million,PPP adjusted	6	N/A
Total Scope 1 and Scope 2 emission intensity in terms of physical output	(tCO2e/ no of circuits produced in Million)	8	N/A
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			N/A

- The calculation methodology for intensity based on “revenue from operations” and “adjusted for PPP” has been calculated as per the guidance note from Industry Standards forum.
- For intensity calculation, the adjusted PPP conversion factor of H 22.4/USD (as per latest IMF rates) has been applied. Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP.

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

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

- i) Progressively reviewing, and then implementing wherever possible, renewable energy sources such as Solar panels
- ii) Switching to renewable energy contracts for grid supplied electricity
- iii) Actively monitoring and becoming more efficient in its energy usage

Few Initiaves taken are -

- Solar type street lights installed for energy saving as well as help to reduce the carbon emission
- Energy meter installed in all the floor panels & DBs which helps in energy monitoring and results in to control the power consumption in plant.
- Electrical operated Cut off valve are installed floor wise to save electricity during non- production time

How many Green Credits have been generated or procured:

1. By the listed entity.

No Green Credits have been generated or procured by the Company in FY 2024-25. Green Credits programme of Ministry of Environment, Forest and Climate Change (MoEFCC does not currently allow private companies to participate in the programme.

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

No Green Credits have been credited to their account in FY 2024-25, Green Credits programme of MoEFCC does not currently allow private companies to participate in the programme.

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

Parameter	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)	2031.21	498.3
E-waste (B)	7.2	8.1
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	13.2	2.7
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	4.3	2
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	5132.4	5792
Total (A+B + C + D + E + F + G + H)	7188.2	6,303
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) tonnes/ INR Million"	0.08	0.07
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) tonnes/ INR Million,PPP adjusted	1.73	N/A
Waste intensity in terms of physical output tonnes/ no of circuits produced in Million	2.32	N/A
Waste intensity (optional) – the relevant metric may be selected by the entity	-	N/A
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		

Parameter	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
(i) Recycled	7188.2	6,303
(ii) Re-used	0	0
(iii) Other recovery operations	0	0
Total	7188.2	6,303
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)	-	-
Category of waste	-	-
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

- The approach and methodology for estimation of waste consumption has been revised in current year.
- Due to the nature of operations, no bio-medical or radioactive waste was generated. Also, no construction or demolition activities were undertaken in FY 2025; hence, no construction and demolition waste were generated.
- Waste is disposed through government approved vendors.
- The calculation methodology for intensity based on “revenue from operations” and “adjusted for PPP” has been calculated as per the guidance note from Industry Standards forum.
- For intensity calculation, the adjusted PPP conversion factor of H 22.4/USD (as per latest IMF rates) has been applied. Source: <https://www.imf.org/external/datamapper/PPPEX@WEO/OEMDC>

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

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

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.	
	N/A	N/A	N/A	N/A

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

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil	N/A	N/A	N/A	N/A	N/A

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

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

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

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

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts		Corrective action taken, if any
	N/A	N/A	N/A	N/A	N/A

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):
Wiring Harness facility does not uses water in our production processes. MSWIL units are applying Rain Water Harvesting solutions that also percolate rainwater into groundwater to maintain groundwater levels. To reduce the dependency on ground water, we have started to collect the rainwater by creating the dedicated pond. By the use of smart automation, we have achieved to add this in on our reservoir results reducing the dependency on ground water.

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

(i) Name of the area

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

(ii) Nature of operations

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

Parameter	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Total Water withdrawal (in kilolitres)		
(i) Surface water		
(ii) Groundwater	146,669	272,903
(iii) Third party water	63,510	84,348
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)	210,179	357,251
Total volume of water consumption (in kilolitres)	210,179	357,251
Water intensity per rupee of turnover (Water consumed / turnover)	2.26	4.29
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
Water discharge by destination and level of treatment (in kilolitres)	-	-
(i) Into Surface water	N/A	N/A
- No treatment	N/A	N/A
- With treatment – please specify level of treatment	N/A	N/A
(ii) Into Groundwater	N/A	N/A
- No treatment	N/A	N/A

Parameter	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
- With treatment – please specify level of treatment	N/A	N/A
(iii) Into Seawater	N/A	N/A
- No treatment	N/A	N/A
- With treatment – please specify level of treatment	N/A	N/A
(iv) Sent to third-parties	N/A	N/A
- No treatment	N/A	N/A
- With treatment – please specify level of treatment	N/A	N/A
(v) Others	N/A	N/A
- No treatment		N/A
- With treatment – please specify level of treatment		N/A
Total water discharged (in kilolitres)		N/A

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **No**

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	unit	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnesof CO2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. **No**

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities. Not applicable as the Company does not have operations/offices in/around ecologically sensitive areas

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

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

Below are the initiatives:

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

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.
- Yes, we do have business continuity and disaster management policy in place. Presence in multiple locations and standardized processes is essential for de-risking operations. By diversifying risk across several sites, we ensure that even a single catastrophic event, such as a natural disaster or political upheaval, does not incapacitate the entire operation. Furthermore, implementing a standardized shop floor layout across all locations ensures uniformity in processes, which simplifies training, enhances efficiency, and maintains consistent quality. Standardized procedures also facilitate quicker recovery and continuity during a disaster, as personnel can seamlessly transition between sites without a learning curve.
6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard. No such adverse impact noticed
7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.
- 95.15% (Local suppliers)

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

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.
- 4 affiliations
- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Automotive Component Manufacturers Association of India	National
2	Hinjewadi Industries Association	State
3	Noida Management Association	State
4	Gurgaon Industrial Association	State

2. Provide details of corrective action taken or underway on any issues related to anti- competitive conduct by the entity, based on adverse orders from regulatory authorities.

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

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

Leadership Indicators

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

No such policy is advocated by the company

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
	N/A	N/A	N/A	N/A	N/A

PRINCIPLE 8 Businesses should promote inclusive growth and equitable development

Essential Indicators

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

There are no Social Impact Assessments applicable for the reporting year

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

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

S. No.	Name of project for which R&R is going	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (in INR)
N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

The company has established mechanisms to receive community grievances. The Individuals outside the company can contact to lodge complaints or grievances via the website i.e. www.mswil.motherson.com. Further, the Company has appointed an Ombudsman to handle complaints related to unethical and improper practices. The Individuals can report such complaints to designated Ombudsman whose details are mentioned in the Whistle Blower Policy of the Company available on the website at <https://www.mswil.motherson.com/storage/policies/Whistle-blower-Policy.pdf>. The company encourages regular interactions with the community, which are facilitated through physical visits, CSR events and engagement with local community representatives. These interactions serve to open communication lines and gather feedback.

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

	FY 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Directly sourced from MSMEs/small producers	2.90%	0.85%
Directly from within India	71.78%	69.08%

1. During the current year, the company has enhanced its internal processes around monitoring and evaluation of input materials sourced from MSME’s.
2. For the purpose of calculations, the % of input materials sourced from MSME’s (with valid certification from the Ministry of Micro, Small and Medium Enterprises) are considered for current year

Yes, Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP.

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 24-25 (Current Financial Year)	FY 23-24 (Previous Financial Year)
Rural	45.43%	40.0%
Semi-urban	2.84%	8.0%
Urban	51.73%	52.1%
Metropolitan	0.00%	0.0%

For the purpose of categorisation of people employed in rural/semi-urban/urban/ metropolitan as per the Reserve Bank of India classification system, the location of employees is considered as on 31 March 2025 as per HR records.

Yes, Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP.

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above)

Details of negative social impact identified	Corrective action taken
No such impact identified	Not Applicable

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

S. No.	State	Aspirational District	Amount spent (In INR)
1	Odisha	Gajapati	5,25,000/-
2		Kandhamal	4,20,000/-
3	Uttar Pradesh	Bahraich	1,63,144/-
4		Sonbhadra	75,879/-
5		Siddharthnagar	87,859/-
6		Chandauli	6,34,984/-

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

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/ No)	Benefit shared (Yes / No)	Basis of calculating benefit share
	N/A	N/A	N/A	N/A

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

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

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
1	Skill Development Centre project, Noida	325	100%
2	Segregation of Organic Waste and Treatment (SORT) Pune Phase 2	41,895	100%
3	Segregation of Organic Waste and Treatment (SORT) Delhi NCR- Phase 6	1153461*	100%
4	Segregation of Organic Waste and Treatment (SORT) Mumbai Phase 3	41075*	100%
5	Experiential Skill Development Project OJT	124	100%
6	Iskcon Foundation- Bhaktivedanta University	N/A	Data not available
7	Olympic Gold Quest	103	Data not available
8	Vatsalyagram	200	100%
9	Mission Smile	100	100%

*The project is ongoing and the data is being disclosed only for the beneficiary count for FY 2024–25. The remaining figures will be reported in the BRSR disclosure for the subsequent year.

The Skill Development Centre (SDC), Project S.O.R.T. (across multiple locations), and Experiential Skill Development (ESD) initiatives are flagship programmes jointly supported by several Group companies, including MSWIL. Given the co-funded nature of these projects, the beneficiary count attributed to MSWIL is calculated proportionately, based on its financial contribution to the overall project cost. However, the overall project beneficiaries of the flagship programmes are Skill Development Centre (SDC): 1132, Project S.O.R.T. Pune: 1,31,000, Project S.O.R.T. Delhi NCR: 38,48,047, Project S.O.R.T. Mumbai: 1,26,259, Experiential Skill Development (ESD): 1,252.

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

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

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

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

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	Not Applicable
Recycling and/or safe disposal	Not Applicable

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

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

	FY 24-25 (Current Financial Year)		Remarks	FY 23-24 (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	N/A	N/A	N/A	N/A	N/A	N/A
Advertising	N/A	N/A	N/A	N/A	N/A	N/A
Cyber-security	N/A	N/A	N/A	N/A	N/A	N/A
Delivery of essential services	N/A	N/A	N/A	N/A	N/A	N/A
Restrictive Trade Practices	N/A	N/A	N/A	N/A	N/A	N/A
Unfair Trade Practices	N/A	N/A	N/A	N/A	N/A	N/A
Other	N/A	N/A	N/A	N/A	N/A	N/A

The Company does not have any consumer complaints in respect of data privacy, advertising, cybersecurity, delivery of essential services, restrictive trade practices, unfair trade practices. The complaints in relation to defects relating to sales are not significant in number compared with annual sales volume.

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

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

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

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

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services. The Company has no cases relating to advertising, and delivery of essential services; cyber security and data privacy of customers.

7. Provide the following information relating to data breaches:

a. Number of instances of data breaches
0

b. Percentage of data breaches involving personally identifiable information of customers
No such case happened during FY 2024-25

c. Impact, if any, of the data breaches
None
Yes, Reasonable Assurance has been conducted in FY 2025 for BRSR core attributes by S.R. Batliboi & Co. LLP.

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. All information regarding the Company’s business can be accessed through the Company’s website: www.mswil.motherson.com
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Not applicable as the Company sells products mainly to Original Equipment Manufacturers (OEMs)
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

Majority of the customers are OEMs. Information in relation to the production and their delivery schedule are exchanged on day to day basis with Customers.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)

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

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

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

1. We have undertaken to perform a reasonable assurance engagement, for Motherson Sumi Wiring India Limited (“the Company”) vide our engagement agreement dated May 27, 2025, 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, 2025 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, 2025 is BRSR Core (subset of BRSR), the attributes of which are summarised in Appendix 1 to this report. The Reporting Boundary for BRSR as disclosed under Question No.13 of Section A: General Disclosures of the BRSR.
3. Our reasonable assurance engagement was with respect to the year ended March 31, 2025 information only and we have not performed any procedures with respect to earlier periods or any other elements included in the BRSR (i.e. non- BRSR Core attributes) and, therefore, do not express any opinion thereon.

Criteria

4. The Criteria used by the company to prepare the Identified Sustainability Information is as under:

i. Regulation 34(2)(f) of the Securities and Exchange Board of India (the “SEBI”) (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended;

ii. Business Responsibility and Sustainability Reporting Requirements for listed entities per Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, and Industry Standard on Reporting BRSR Core per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024.

Management’s Responsibility

5. The Company’s management is responsible for selecting or establishing suitable criteria for preparing the Identified Sustainability Information including the reporting boundary of BRSR, disclosing environmental information basis operational control approach, 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 Core.

Inherent limitations

6. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measures and measurement techniques and can affect comparability between entities.
7. Measurement of certain amounts and BRSR Core attributes, some of which are estimates, is subject to inherent measurement uncertainty, for example, GHG emissions, water footprint, energy footprint, embracing circularity (waste management). Obtaining sufficient appropriate evidence to support our opinion does not reduce the uncertainty in the amounts and attributes.

Our Independence and Quality Control

8. We have maintained our independence and confirm that we have met the requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India and the SEBI Circular No. SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated July 12, 2023, and its clarifications thereto and have the required competencies and experience to conduct this assurance engagement.
9. We apply Standard on Quality Control (SQC) 1, “Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements”, and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Our Responsibility

10. Our responsibility is to express a reasonable assurance opinion on the Identified Sustainability Information listed in Appendix 1 based on the procedures we have performed and evidence we have obtained.
11. We conducted our engagement in accordance with the Standard on Sustainability Assurance Engagements (SSAE) 3000, “Assurance Engagements on Sustainability Information”, issued by the Sustainability Reporting Standards Board of the Institute of Chartered Accountants of India. This standard requires that we plan and perform our engagement to obtain reasonable assurance about whether the Identified Sustainability Information summarised in Appendix 1 are prepared, in all material respects, in accordance with the Reporting Criteria. A reasonable assurance engagement involves assessing the risks of material misstatement of the Identified Sustainability Information whether due to fraud or error, responding to the assessed risks as necessary in the circumstances.
12. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Below is the informative summary of the procedures performed by us:

- obtained an understanding of the Identified Sustainability Information and related disclosures.
- obtained an understanding of the assessment criteria and their suitability for the evaluation and/or measurements of the Identified Sustainability Information.
- made inquiries of Company’s management, including those responsible for preparing the BRSR report, finance team, human resource team amongst others and those with the responsibility for managing the Company’s BRSR.
- obtained an understanding and performed an evaluation of the design of the key processes and controls for recording, processing and reporting on the Identified Sustainability Information on sample basis of different offices. This included evaluating the design of those controls relevant to the engagement and determining whether they have been implemented by performing procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of internal controls.
- based on the above understanding and the risks that the Identified Sustainability Information may be materially misstated, determined the nature, timing and extent of further procedures.
- at each site visited, performed substantive testing on a sample basis of the Identified Sustainability Information to verify that the data had been appropriately measured with the underlying documents recorded, collated and reported. This includes reconciling the Identified Sustainability Information with the underlying records and recalculation on a sample basis.
- where applicable, for the Identified Sustainability Information in the BRSR, we have relied on the information in the audited consolidated financial statements of the Company for the year ended for the year ended March 31, 2025 and the underlying records.
- evaluated the reasonableness and appropriateness of significant estimates and judgements made by the management in the preparation of the Identified Sustainability Information.
- obtained representations from Company’s management.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

Exclusions

13. Our assurance scope excludes the following and therefore we do not express an opinion on the same:
- Operations of the Company other than the Identified Sustainability Information;
 - Aspects of the BRSR and the data/information (qualitative or quantitative) included in the BRSR other than the Identified Sustainability Information;
 - Data and information outside the defined reporting period i.e., April 01, 2024 to March 31, 2025;
 - The statements that describe expression of opinion, belief, aspiration, expectation, aim, or future intentions provided by the Company

Other Information

14. The Company’s management is responsible for the other information. The other information comprises the information included within the BRSR other than Identified Sustainability Information and our independent assurance report dated July 24, 2025 thereon.

15. Our opinion on the Identified Sustainability Information does not cover the other information and we do not express any form of assurance thereon. In connection with our assurance engagement of the Identified Sustainability Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Identified Sustainability Information or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Reasonable assurance opinion

16. Based on the procedures we have performed and the evidence we have obtained, the Identified Sustainability Information summarised in Appendix 1 for the year ended March 31, 2025 (as stated under “Identified Sustainability Information”) are prepared in all material respects, in accordance with the criteria (as stated under “Criteria”).

Restriction on use

17. Our Reasonable Assurance report has been prepared and addressed to the Board of Directors of Company at the request of the Company solely, to assist the Company in reporting on its sustainability performance and activities. Accordingly, we accept no liability to anyone, other than the Company. Our Reasonable Assurance Report should not be used for any other purpose or by any person other than the addressees of our report. We neither accept nor assume any duty of care or liability for any other purpose or to any other party to whom our report is shown or into whose hands it may come without our prior consent in writing.

For S.R. Batliboi & CO. LLP

Chartered Accountants
Firm’s Registration No.: 301003E/E300005

Sonika Loganey

Partner
Membership No.: 502220
UDIN: 25502220BMLHWL5851

Place of Signature: Gurugram
Date: **July 24, 2025**

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	Embracing circularity (waste management)	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.

BOARD’S REPORT

To the Members,

Your Directors have the pleasure in presenting the 5th Annual Report together with the audited financial statements of the Company for the financial year ended March 31, 2025.

FINANCIAL RESULTS

The summarized financial results for the current year ended March 31, 2025 and for previous year ended March 31, 2024 are as follows:

(₹ in Million)

Particulars	For the Year Ended March 31, 2025	For the Year Ended March 31, 2024
Revenue from contract with customers	92,716	82,740
Other operating revenue	478	534
Revenue from operations	93,194	83,274
Other income	128	77
Profit before depreciation, interest and tax	10,091	10,201
Less: depreciation	1,789	1,473
Less: finance costs	247	273
Profit before tax	8,055	8,455
Less: provision for tax	1,996	2,072
Profit after tax	6,059	6,383
Remeasurements of employment benefit obligations (net of tax)		
- income / (expense)	(97)	(46)
Total other comprehensive income / (loss), net of tax	(97)	(46)
Total comprehensive income for the year, net of tax	5,962	6,337
Add: balance brought forward	8,404	4,941
Less: dividend paid	(5,747)	(2,874)
Profit available for appropriation	8,619	8,404

OPERATIONS AND PERFORMANCE

For the financial year 2024-25, the Company achieved total revenue of ₹ 93,194 million and Net profit at ₹ 6,059 Million as compared to total revenue of ₹ 83,274 million and Net profit at INR 6,383 million from previous year.

Key Highlights for year under review are as under:

- a) Achievement of yearly revenue of over ₹ 90,000 million;
- b) Consistent financial prudence has enabled to maintain a debt-free status.
- c) Strengthening presence across India with 30 facilities to support demand from our customers.
- d) ROCE of 42%, delivering more than 40% ROCE continuously.
- e) Proud to be part of India’s top selling passenger vehicles, EV PVs and EV 2Ws models.

The operational performance of the Company has been comprehensively covered in the Management Discussion and Analysis Report. The Management Discussion and Analysis Report for the year under review, as stipulated under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations”) is presented in a separate section forming part of this Annual Report.

SHARE CAPITAL

The Authorised Equity Share Capital of the Company as on March 31, 2025 was ₹ 9,000,000,000 (Rupees Nine Hundred crores only) divided into 9,000,000,000 (Nine Hundred Crores) Equity shares of Re.1 (Rupee one) each.

The paid up Equity Share Capital of the Company as on March 31, 2025 was ₹ 4,421,107,932 (Rupees Four Hundred Forty Two Crores Eleven Lacs Seven thousand Nine hundred and Thirty Two