### **MOTHERSON SUMI WIRING INDIA LIMITED**

CIN: U29306MH2020PLC341326

Registered Office: Unit No. 705, C Wing, ONE BKC, G Block Bandra Kurla Complex, Bandra East, Mumbai - 400051, Maharashtra, India Corporate Office: 11th Floor, Plot No. 1, Sector-127, Noida-201301, Uttar Pradesh, India

Tel: 0120-6679293 | Website: www.mswil.motherson.com | Email: investorrelations@mswil.motherson.com

# Statutory advertisement in compliance with Paragraph A.5 of Part II of the Securities and Exchange Board of India

D. SHAREHOLDING PATTER GIVING DETAILS OF THE PROMOTER GROUP SHAREHOLDING, GROUP COMPANIES

"SEBI") Master Circular SEBI/HO/CFD/DIL1/CIR/P/2021/000000665 dated November 23, 2021, as amended, read with Rule 19(7) of the Securities Contracts (Regulation) Rules, 1957 ("SCRR") pursuant to grant of relaxation by SEBI from the applicability of Rule 19(2)(b) of SCRR

PUBLIC ANNOUNCEMENT FOR THE ATTENTION OF THE SHAREHOLDERS OF THE COMPANY

. ABOUT THE SCHEME OF AMALGAMATION AND ARRANGEMENT ("SCHEME")

The Hon'ble National Company Law Tribunal, Mumbai bench, vide its order dated December 22, 2021 (certified copy received on December 23, 2021) sanctioned the composite scheme of amalgamation and arrangement amongst Motherson Sumi Systems Limited ("MSSL"),

Samvardhana Motherson International Limited (now amalgamated) ("SAMIL"), and Motherson Sumi Wiring India Limited ("Company") and their respective shareholders and creditors under sections 230 to 232 and other applicable provisions of the Companies Act, 2013. Pursuant to the terms of the Scheme, inter alia, the DWH Undertaking (as defined in the Scheme) of MSSL has been demerged into and with our Company ("Demerger"). The effective date of the Demerger is January 5, 2022 with effect from the Appointed Date 1 of the Scheme, i.e

B. DETAILS OF CHANGE OF NAME AND/OR OBJECT CLAUSE:

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Motherson Sumi Wring India Limited was incorporated as an unlisted public company under the provisions of Companies Act, 2013 on July 2, 2020 within the jurisdiction of the Registrar of Companies, Maharashtra at Mumbai. The registered office of the Company is situated at Unit No. 705, C Wing, ONE BKC, G Block Bandra Kurla Complex, Bandra East, Mumbai -400051, Maharashtra, India. There has been no change in the name of the Company or the object clause of the Memorandum of Association of the Company

ITAL STRUCTURE OF THE COMPANY								
Share Capital of the Company	(Pre Scheme)	Share Capital of the Company (Post Scheme i.e. as on January 19, 2022, the date of allotment)						
Particulars	Aggregate nominal value (in ₹)	Particulars	Aggregate nominal value (in ₹)					
Authorised Share Capital 3,00,00,000 equity shares of 1/- each	33,00,00,000	Authorised Share Capital 333,00,00,000 equity shares of ₹1/- each	333,00,00,000					
otal	33,00,00,000	Total	333,00,00,000					
ssued, Subscribed and Paid-u	up Share Capital	Issued, Subscribed and Paid-up Share Capital						
,00,000 equity shares of 1/- each	5,00,000	315,79,34,237 equity shares of ₹1/- each	315,79,34,237					
otal	5,00,000	Total	315,79,34,237					

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Directorship / Partnership in other entities

(including foreign companies)

He began his career in 1984 as a member of the cost planning department at Sumitomo Wiring Systems, Ltd., where his primary responsibilities included cost planning for overseas companies. He has been assigned to SWS's group companies in indonesia, Thailand, and the United Kingdom for a total of more than ten years, handling international business and multi-cultural communication as well as accounting. From 2017 to 2019, he was the Executive Officer / General Manager of the Wiring Harness Business Planning Department (SWS), where his main responsibilities included planning the wiring harness business of Toyota, Suzuki, and others. From 2019 to 2021, he was Deputy Managing Director, Vice President Sumitomo Electric Wiring Systems (Europe) Ltd. in the United Kingdom, where he managed SWS group companies in the United Kingdom and the European continent, as well as accounting, tax, and finance.

He has been the Executive Officer and General Manager of the

He has been the Executive Officer and General Manager of the Indian Business Planning Office since 2021, where he supports the management of group companies in India and plans for the Indian business.

Experience:

Mr. Yoshio Matsushita is an automotive industry veteran with extensive experience in quality assurance and production engineering. He has a degree in Bachelor of Engineering from Aichi Institute of Technology, Japan.

Institute of Technology, Japan.

He started his career in 1987 with Sumitomo Wiring Systems, Ltd.

He has majorly been engaged in quality assurance and production
engineering of wiring harnesses for Toyota, Honda and Nissan. His
assignment also included a 12 year stint in the USA and Mexico
where he looked after production / factory management and
international business in addition to quality assurance. He was the
Vice President, Production and Factory Management (2016-2018)
in Sumitomo Electric Wiring System, a subsidiary of SWS in USA.
From 2018-2021, he was the President, Production and Factory
Management in Autosistemas de Torreon S.A de C.V., a subsidiary
of SWS in Mexico. Since 2021 he is General Manager, Western
Customers Group, Division 2 (Suzuki Business Group) where his

Customers Group, Division 2 (Suzuki Business Group) where his

major responsibilities include management of Suzuki, Mazda and

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	SHAREHO	LDING PATTERN PRESCHEME														-,,		-	,,,
								Table I :	Summary S	statement hol	ding of specif	ied securities							
	Category	Category of Shareholder	Nos. of Shareholders	No. of fully paid-up equity shares held	paid-up equity	Underlying	Held (VII) = (IV) +	of shares (calculated as per			1	· ` ` ´	Outstanding convertible	Shareholding, as a % assuming full conversion of convertible	Number of Lock	ed in Shares		Shares Pledged encumbered (XIII)	Number of equity shares held in
					shares held	Depository Receipts (VI)	(V) + (VI)	SCRR, 1957) (VIII) As a % of (A+B+C2)	No. of Voting Rights	Total as a % of (A+B+C)	No. of Voting Rights	Total as a % of (A+B+C)	securities (Including Warrants) (X)	securities (as a percentage of diluted share capital) (XI) = (VII+X)		As a % of total	No. (a)	As a % of total	dematerialised for (XIV)
1									Class eg: X	Class eg: Y	Total			As a % of (A+B+C2)		Shares held (b)		Shares held (b)	
ı	(1)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)	(IX)	(X)	(XI)	(XII)	(XIII)	(XIV)					

1 10	) Hom Fromotor- Nom Fubilo		v	٠ ا	٠ ١	٠ ١	14/3		"	1 0	0.00	0.00	0.00		0.00		14/3	0
(C	Shares underlying DRs	0	0	0	0	0	NA	0	0	0	0.00	0.00	0.00	0	0.00		NA	0
(C	2) Shares held by Employee Trust	0	0	0	0	0	NA	0	0	0	0.00	0.00	0.00	0	0.00	NA	NA	0
	Total	1	500000	0	0 50	0000	100	500000	0	500000	100	0	100	0	0	0	0	0
						Ta	able II : Statement	showing sh	nareholding p	attern of the	Promoter and	Promoter Group						
	Category & Name of the Shareholder	No. of	No. of fully paid up	Partly paid-up	Nos. of shares	Total nos. of	Shareholding %	Number o	f Voting Rights	held in each cla	ss of securities		Shareholding as a % assuming	Number of Lo	ocked in Shares		ares pledged or	Number of equity
	Snarenoider	Snarenoiders	s equity shares held	equity snares neid	underlying Depository	shares held (VII + IV + V + VI)	calculated as per SCRR, 1957	No of Vo	ting Rights	Total as a % 1	Total Voting rights	Outstanding convertible securities	full conversion of convertible securities (as a percentage		1	otnerwise	encumbered	shares held in dematerialized
					Receipts	=	As a % of				1	(including Warrants)	of diluted share capital)	No. (a)	As a % of total	No. (a)	As a % of total	form
							(A+B+C2) (VIII)	Class X	Class Y	Total			(VII)+(X) As a % of (A+B+C2)		Shares held		Shares held (b)	
	(1)	(II)	(III)	(IV)	(V)	(VI)	(VII)		(VIII)			(IX)	(X)	(2	KI)	(	KII)	(XIII)
(1)	Indian																	
( )	a) Individuals/Hindu Undivided Family	0	0	0	0	0	0	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
	b) Central Government/ State	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
	Government(s)																	
	c) Financial Institutions/ Banks	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
	d) Any Other (Body Corporates)	1	500000	0	0	500000	100.00	500000	0	500000	100.00	0	0.00	0	0.00	0	0	0
	MÓTHERSON SUMI SYSTÉMS	1 1	500000	0	0	500000	100.00	500000	0	500000	100.00	0	0.00	0	0.00	0	0	0
	LIMITED																	
	Sub-Total (A)(1)	1	500000	0	0	500000	100.00	500000	0	500000	100.00	0	0.00	0	0.00	0	0.00	0

Total Shareholding of Promoter and Promoter Group (A)= (A)(1)+(A)(2) SHAREHOLDING PATTERN POST SCHEME

Foreign Individuals)

nstitutions Foreign Portfolio Investor Any Other (Body Corporates)

Sub-Total (A)(2)

Foreign Individuals (Non-Resident Individuals/

Non Promoter- Non Public

500000

0

500000

Name, Designation, Date of Birth, Age, Address, DIN, Occupation, Date of appointment, Nationality and Tenur

0.00

0.00

100.00

0

0.00

0.00

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	Table I : Summary Statement holding of specified securities																	
Cate		No. of Shareholders	No. of fully paid up equity shares held	paid-up equity	No. of shares underlying	Total nos. of shares held	Shareholding as a % of total no. of			held in each cla		Outstanding convertible	Shareholding as a % assuming full conversion of convertible	Number of Lo	ocked in Shares	Number of Sh otherwise	ares pledged or encumbered	Number of equity shares held in
				shares held	Depository Receipts	(VII) = (IV) + (V) + (VI)	shares (As a % of (A+B+C2)	Class X	of Voting Rigi	hts Total	Total as a % of (A+B+C)	securities (including Warrants)	securities (as a percentage of diluted share capital)	No.	As a % of total Shares held	No.	As a % of total Shares held	dematerialized form
(1)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)			(IX)		(X)	(XI)	(	XII)	(X	III)	(XIV)
(A)	Promoter & Promoter Group	9	1949286546	0	0	1949286546	61.73	1949286546	0	1949286546	61.73	0	61.73	0	0.00	85442623	4.38	1949286546
(B)	Public	675251	1208647691	0	0	1208647691	38.27	1208647691	0	1208647691	38.27	0	38.27	0	0.00	NA	NA	1199280105
(C)	Non Promoter-Non Public																	
(C1)	Shares underlying DRs	0	0	0	0	0	NA	0	0	0	0.00	0	NA	0	0.00	NA	NA	0
(C2)	Shares held by Employees Trusts	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	NA	NA	0
	Total:	675260	3157934237	0	0	3157934237	100.00	3157934237	0	3157934237	100.00	0	100.00	0	0.00	85442623	4.38	314856651
	•	•			•	•												

						Ta	able II : Statement	showing sh	nareholding <sub>l</sub>	oattern of the	Promoter and	Promoter Group						
Cate- gory	Category & Name of the Shareholder	No. of Shareholders	No. of fully paid up equity shares held	No. of Partly paid-up equity	No. of shares Underlying	Total nos. of shares held	Shareholding as a % of total no. of			held in each cla	1	Outstanding convertible	Shareholding as a % assuming full conversion of convertible	Number of Lo	ocked in Shares		ares pledged or encumbered	Number of equity shares held in
				shares held	Depository Receipts	(IV + V + VI)	shares (calculated as per SCRR, 1957)	No.	of Voting Righ	ts	Total as a % of (A+B+C)	securities (including Warrants)	securities (as a percentage of diluted share capital)	No.	As a % of total	No.	As a % of total	dematerialized form
					Rescipto		(VIII) As a % of (A+B+C2)	Class X	Class Y	Total	(4.2.0)	(morating Harranto)	(VII)+(X) As a % of (A+B+C2)		Share held		Shares held	10
	(1)	(II)	(III)	(IV)	(V)	(VI)	(VII)		(V	ill)	•	(IX)	(X)	(	XI)	(	KII)	(XIII)
(1)	Indian																	
(a)	Individuals/Hindu undivided Family	4	16630226	0	0	16630226	0.53	16630226	0	16630226	0.53	0	0.53	0	0.00	0	0.00	16630226
	GEETA SONI	1	8610328	0	0	8610328	0.27	8610328	0	8610328	0.27	0	0.27	0	0.00	0	0.00	8610328
	RENU SEHGAL	1	150085	0	0	150085	0.00	150085	0	150085	0.00	0	0.00	0	0.00	0	0.00	150085
	NEELU MEHRA	1	7869690	0	0	7869690	0.25	7869690	0	7869690	0.25	0	0.25	0	0.00	0	0.00	7869690
	LAKSH VAAMAN SEHGAL	1	123	0	0	123	0.00	123	0	123	0.00	0	0.00	0	0.00	0	0.00	123
( . ,	Central Government/State Government(s)	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
	Financial Institutions/Banks	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
(d)	Any Other	1	1055750653	0	0	1055750653	33.43	1055750653	0	1055750653	33.43	0	33.43	0	0.00	82000000	7.77	1055750653
	MOTHERSON SUMI SYSTEMS LIMITED*	1	1055750653	0	0	1055750653	33.43	1055750653	0	1055750653	33.43	0	33.43	0	0.00	82000000	7.77	1055750653
	Sub-Total (A)(1)	5	1072380879	0	0	1072380879	33.96	1072380879	0	1072380879	33.96	0	33.96	0	0.00	82000000	7.77	1072380879
(2)	Foreign																	
(a)	Individuals (Non-Resident Individuals/ Foreign Individuals	1	73165402	0	0	73165402	2.32	73165402	0	73165402	2.32	0	2.32	0	0.00	0	0.00	73165402
	VIVER CHAAND SEHGAL	1	73165402	0	0	73165402	2.32	73165402	0	73165402	2.32	0	2.32	0	0.00	0	0.00	73165402
	Government	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
	Institutions	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
	Foreign Portfolio Investor	0	0	0	0	0	0.00	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
(e)	Any Other	3	803740265	0	0	803740265	25.45	803740265	0	803740265	25.45	0	25.45	0	0.00	3442623	0.43	803740265
	H.K. WIRING SYSTEMS, LIMITED	1	7660351	0	0	7660351	0.24	7660351	0	7660351	0.24	0	0.24	0	0.00	0	0.00	7660351
	RADHA RANI HOLDINGS PTE LTD	1	3442623	0	0	3442623	0.11	3442623	0	3442623	0.11	0	0.11	0	0.00	3442623	100.00	3442623
	SUMITOMO WIRING SYSTEMS LIMITED	1	792637291	0	0	792637291	25.10	792637291	0	792637291	25.10	0	25.10	0	0.00	0	0.00	792637291
	Sub-Total (A)(2)	4	876905667	0	0	876905667	27.77	876905667	0	876905667	27.77	0	27.77	0	0.00	3442623	0.43	876905667
	Total Shareholding of Promoter and Promoter Group (A)=(A)(1)+(A)(2)	9	1949286546	0	0	1949286546	61.73	1949286546	0	1949286546	61.73	0	61.73	0	0.00	85442623	4.38	1949286546

Sr. No.	Name	No. of Equity Shares	Percentage of the Equity Share Capital (%)					
1.	Motherson Sumi Systems Limited	1055750653	33.43%					
2.	Sumitomo Wiring Systems Limited	792637291	25.10%					
3.	Mr. Vivek Chaand Sehgal	73165402	2.32%					
4.	Axis Mutual Funds	123405249	3.91%					
5.	ICICI Prudential Life Insurance Company Limited	50329142	1.59%					
6.	ICICI Prudential MNC Fund	48965408	1.55%					
7.	UTI-Unit Linked Insurance Plan	36283248	1.15%					
8.	SBI Blue Chip Fund	31474449	1.00%					
9.	LICI New Endowment Plus-Secured Fund	29960726	0.95%					
10.	Reetha Shetty	24400000	0.77%					
	Total	2266371568	71.77%					
DETAILS	DETAILS OF PROMOTERS OF THE COMPANY							

The Promoters of our Company are:
(a) Individual Promoters

Motherson Sumi System Limited

Limited
Registered Office:
Unit No. 705, C Wing,
ONE BKC, G Block
Bandra Kurla Complex,
Bandra East, Mumbai400051, Maharashtra,

Sumitomo Wiring Sy

Limited

. NAMES OF TEN LARGEST SHAREHOLDERS OF THE COMPANY, AS ON DATE:

capital of our Company

Name and details Details / Educational Qualification & Experience Mr. Vivek Chaand Sehgal, aged 65 years, is one of our Promoters. Mr. V.C. Sehgal, Chairman of Motherson Group, established Motherson Group in 1975 along with his mother. In 1977 he entered the field of manufacturing with a cable and wire manufacturing unit. Today Motherson Group is a USD 9.80 billion Group present in 41 countries with over 270 facilities across the globe. Motherson Sumi Systems Limited (MSSL), the flagship company of the Group, is one of the largest auto ancillarly companies in India. Under the leadership of Mr. Sehgal, Motherson Group has evolved as a leading full system solutions provider to the global automotive industry. MSSL features among the Forbes Asia Fab 50 companies. The Group is ranked 21st among the global automotive suppliers. Address: Villa No. 40, Dubai Creek Villas Duba Creek Golf and Yacht Club, Port Saeed Deira, Dubai

Among the many accolades he has received, some of them include 'Man of the Year 2010' by Auto Car Professional Magazine, Ernst & Young's 'Entrepreneur of the Year Award for Manufacturing' in 2012, 'Best CEO, 2013 for Auto Ancillaries' by Business Today Magazine in India and 'CEO of the Year 2016' by Business Standard. He has also received the Best CEO Award' in the 2016 and 2018 All Asia Executive Team Rankings Standard. He has also received the Best CEO Award in the 2010 and 2010 Air. All sexecutive learn Rahkings for Autos and Auto Parts sector by Institutional Investor Magazine and "Entrepreneur of the Year 2016, India" by Ernst & Young. Mr. Sehgal was also declared ETAuto Global Indian of the Year Award at the ETAuto Global Auto Business Summit 2018 and Entrepreneur of the year 2018 by Forbes India.

Educational Qualification: Graduate, University of Delhi Mr. Laksh Vaaman Sehga

Mr. Laksh Vaaman Sehgal, aged 39 years, is one of our Promoters.

Mr. Laksh Vaaman Sehgal is a Director on the boards of Motherson Sumi Systems Limited, the flagship Company of Motherson Group, He is also the Vice Chairman of the USD 9.80 Billion Motherson Group, which has over 150,000 employees across 41 countries. He has a rich experience of working with the major Companies of the Motherson Group.

He has also spent 3 years working with the group's collaborators in Germany and Japan. Post-acquisition of Visiocorp (now known as Samvardhana Motherson Reflectec - SMR) he lead the company as the CEO and was instrumental in turnaround of the company. He is also the director on board for Motherson Innovations, the cross divisional team for support, development and production of the enhanced solutions for the future requirement of the transport industry. Educational Qualification: MBA degree from Columbia Business School (USA) and also holds a degree

from Keio University, Tokyo, Japan Motherson Sumi Systems Limited was incorporated on December 19, 1986 under the Companies Act, 1956. The registered office of Motherson Sumi Systems Limited is situated at Unit 705, C Wing, One BKC, G Block, Bandra Kurla Complex, Mumbai 400 051, Maharashtra. The equity shares of Motherson Sumi Systems Limited are listed on BSE Limited and National Stock Exchange of India Limited.

Educational Qualification: N.A.

Sumitomo Wiring Systems Limited ("SWS") was incorporated on December 22, 1917 under the laws of Japan. The registered office of SWS is situated at 1-14 Nishisuehiro-Cho, Yokkaichi, Mie, Japan, 510-8503.

MSSL (S) Pte. Ltd MSSL (GB) Ltd.

Registered Office: 1-14 Nishisuehiro-Cho, Yokkaichi, Mie, Japan, 510-8503

DETAILS OF BOARD OF DIRECTORS OF THE COMPANY Sr. Name, Designation, Date of Birth, Age, Address, DIN, Occupation, Date of appointment, Nationality and Tenure Directorship / Partnership in other entities (including foreign companies) Mr. Vivek Chaand Sehgal
 Designation: Chairman (Non Executive Director)
 Date of birth: September 28, 1956
 Act of September 28, 1956 Age: 65 years
Address: Villa No. 40, Dubai Creek Villas Dubai Creek Golf
and Yacht Club, Port Saeed Deira, Dubai
Nationality: Australian
DIN: 00291126

Occupation: Business
Date of appointment: July 2, 2020
Tenure: Not liable to retire by rotation A Basic Concepts Designs Pty. Ltd.

(including foreign companies)

Motherson Sumi Systems Limited
Marelli Motherson Automotive Lighting India Private Limited
Fritzmeier Motherson Cabin Engineering Private Limited
Kyungshin Industrial Motherson Private Limited
Renu Farms Private Limited
Motherson Auto Limited
Hero Fincorp Limited
Motherson Techno Tools Limited
Sha Sehgals Trustee Company Private Limited
MSSL Mauritius Holdings Limited
Samwardhana Motherson Holding (M) Private Ltd.
Motherson Electrical Wires Lanka Pvt. Ltd.
A Basic Concepts Designs Pty. Ltd.

Mr. Norikatsu Ishida

**Designation:** Non Executive Director **Date of birth:** March 13,1961

Age: 61 years Address: 1-509 Hoshimigaoka, Kuwana, Japan - 5110912 Nationality: Japanese

Motherson I ecnno Iools Mideast (F/E)
Motherson Wiring System (FZE)
Samvardhana Motherson Finance Services Cyprus Ltd.
Samvardhana Motherson Global Holdings Limited
SMR Automotive Technology Holding Cyprus Limited
SMR Automotive Holding Hong Kong Limited
SMR Automotive Mirror Parts and Holdings UK Ltd. SMIR Automotive Mirror Paris and Foliatings Un Ltd.
Samvardhana Motherson Reflectec Group Holdings Limit
SCCL Global Project (FZE)
SCCL Infra Automotives Systems Macedonia Dooel Skopje
SCCL Infra Projects Limited
MSSL Consolidated Inc., USA Samvardhana Motherson Global (FZE) MSSL Estonia WH OU PKC Group Ltd., Finland
) Samvardhana Motherson Employees Benefit Limited
Mauritius (xxxiv) SMRC Automotive Holdings B.V. (xxxv) SMP Deutschland GmbH Experience: or experience statement of Mr. Vivek Chaand Sehgal, please se Paragraph F (Details of Promoters of the Company) above. 2. Mr. Laksh Vaaman Sehgal Designation: Non Executive Director Date of Birth: November 29, 1982 Advantedge Investment Advisors LLP Motherson Sumi Systems Limited Date or Birth: November 22, 2020
Age: 39 years
Address: 48, Queens Grove, London, NW86HH,
United Kingdom
Nationality: Australian
DIN: 00048584
Occupation: Business
Date of appointment: July 02, 2020
Tenure: Liable to retire by rotation. Mothersonsumi Infotech And Designs Limited
Advantedge Technology Partners Private Limited
Renu Farms Private Limited
Metherson Arts Limited

(xxxxii) Samvardhana Motherson Automotive Systems Group B.V. (xxxxiii) Motherson PKC Harness Systems FZ-LLC (xxxxiii) Motherson (Partnership Firm) (xxxii) Son Grows System Limited Manahedge teuninlogy a unter 8 male Limited Motherson Auto Limited Motherson Auto Limited Motherson Auto Education State (xxi) SMR Automotive Mirror Part and Holdings UK Limited (xxiii) Motherson Sintermetal Products S.A. (xxiv) MSSL Consolidated Inc., USA (xxiv) MSSL Consolidated Inc., USA (xxiv) SMR Automotive Technology Holdings Cyprus Limited (xxvii) SMm Automotive Technology Holdings Cyprus Limited (xxvii) SMm Automotive Technology Holdings Cyprus Limited (xxvii) Motherson Innovations Company Limited, U.K. (xxix) Motherson Innovations Company Limited, U.K. (xxix) Motherson Innovations Deutschland GmbH (xxxx) MSSL Estonia WH O'U (xxxxi) Motherson Ossia Innovations LLC (xxxiii) Ganpati Auto Industries (Partnership Firm) (xxxiv) Vaaman Auto Industries (Partnership Firm) (xxxxii) Wotherson (Partnership Firm) (xxxxiii) Motherson (Partnership Firm) (xxxxiii) SRR Holdings (M) Pvt. Ltd. (xxxxiiii) JSRR Holdings (M) Pvt. Ltd. (xxxiii) SRR Holdings Pte. Ltd. (xi) Advance Technologies and Automotive Resources Pte. Ltd. (xiii) Samvardhana Motherson Corp. Management Shanghai Co. Ltd. Son Grows System Limited SMR Plast Met Molds and Tools Turkey Kalp Imalat Anon Sirketi SMR Plast Met Automotive Tec Turkey Plastik Imali (xlv) Experience: For experience statement of Mr. Laksh Vaaman Sehgal, please se Paragraph F (Details of Promoters of the Company) above.

**Experience:**Mr. Norikatsu Ishida has extensive accounting experience and

expertise, having worked for Sumitomo Wiring Systems, Ltd. for over 30 years (SWS). He is a Bachelor of Economics from Chuo

Directorship / Partnership in other entities

(including foreign companies)

Global Environment Management (FZE) Motherson Techno Tools Mideast (FZE)

Designation: Non Executive Director Date of birth: November 19,1964 Age: 57 years Address: 120, Sotobori, Kuwana, Mie-pref., Japan Nationality: Japanese DIN: 09480897 Occupation: Employment
Date of appointment: January 28, 2022
Tenure: Liable to retire by rotation. Nationality: Indian DIN: 02139552

5. Mr. Arjun Puri Designation: Independent Director Date of birth: August 01,1956 Age: 65 years
Address: ECO House, Certitude Auroville Villupuram,
Tamil Nadu- 605101, India Nationality: Indian DIN: 00211590 Occupation: Retired Date of appointment: January 28, 2022 Tenure: From January 28, 2022 till March 31, 2024 and is Ms. Geeta Mathur

Name, Designation, Date of Birth, Age, Address, DIN, Occupation, Date of appointment, Nationality and Tenure

Occupation: Employment
Date of appointment: January 28, 2022
Tenure: Liable to retire by rotation.

Mr. Arjun Puri is a Economics (Honours) from Shri Ram College of Commerce, University of Delhi. For the past 38 years, Mr. Puri has been associated with Auroville, Pondicherry and has vast experience of inspiring and implementing many initiatives for sustainable life styles. He has been member of Central Coordination Committee, responsible for day to day affairs of Auroville

Financial advice and risk assessment of socio economic factors analysis by Mr. Arjun Puri has been of immense use during various overseas acquisitions.

(i) MothersonSumi Infotech & Designs Limited (ii) Motherson Techno Tools Limited (iii) Systematic Conscom Limited (iv) Varuna Energy & Water Pvt. Ltd. (v) For All – Pour Tous Trust (Trustee)

IFL Finance Limited Info Edge (India) Limited IIFL Wealth Management Limited Onmobile Global Limited **Designation:** Independent Director/ Woman Director **Date of birth:** November 21,1966 Age: 56 years
Address: B-1/8, Vasant Vihar-1, South West Delhi,
Vasant Vihar, Delhi- 110057, India

Mitsubushi Business.

Experience:

Healthcare Global Enterprises Limited
Tata Communication Transformation Services Ltd.
Canara HSBC Oriental bank of Commerce Life Insurance DIN: 02139552
Occupation: Professional
Date of appointment: January 28, 2022
Tenure: From January 28, 2022 till March 31, 2024 and
is not liable to retire by rotation.

Experience

Canara HSBC Uriental bank of Commerce Life Insur Company Ltd Sentiss Pharma Private Limited Ummeed Housing Finance Private Limited IPE Global Centre for Knowledge and Development SMP Deutschland GmbH Saajha (NGO member)

Ms. Geeta Mathur holds a Bachelor Degree of Commerce with Honours from Sri Ram College of Commerce, University of Delhi and is a qualified Chartered Accountant. Ms. Mathur has more than 20 years of experience in the field o finance, treasury, strategic planning, investor relations. Ms. Geeta Mathur possess strong understanding of processes and systems with ability to identify key success/risk factors across several industries. Besides finance, Ms. Geeta Mathur is equipped with

(...contd. on page 2)

## (...contd. from page 1) Directorship / Partnership in other entities (including foreign companies) Name, Designation, Date of Birth, Age, Address, DIN, Occupation, Date of appointment, Nationality and Tenure Professional Career: April 1990 - October 2000 November 2000 -Regional Manager - North and East, November 2001 IBM Global Finance January 2002 – March 2004 July 2007 – November 2008 July 2007 – November 2008 Vice President, Emaar MGF April 2012 - January 2015 Chief Financial officer, HelpAge India Mr. Anupam Mohindroo Designation: Independent Director Date of birth: September 30,1960 Mr. Anupam Mohindro, has 39 years of rich experience in the Indian automotive industry. He holds a Mechanical Engineering degree from Punjab Engineering College, Chandigarh. His core competence is in material management and supply chain management. Date of birth: September 30, 1900 Age: 61 years Address: H-34, Block H, South City-1,Gurgaon, Industrial Estate, Haryana, 122007 Nationality: Indian DIN: 06544719 He started his career with Eicher Tractors, as Assistant Manager DIN: 0544719 Occupation: Retired Date of appointment: January 28, 2022 Tenure: 5 years from January 28, 2022 and is not liable to retire by rotation Purchase where he contributed significantly to enhancing the supplier base of the company. He has been instrumental in framing policies as well as business strategies from time to time for the company. He then joined Yamaha Motors India as Dy. Genera Manager, Purchase for 14 years & during this tenure, he achieved many milestones in the purchase function. He was appointed as Director on Honda Motorcycle & Scooter India Pvt. Ltd. (HMSI Board in April 2013 & since then, he was instrumental in framing Policies as well as Business Strategies from time to time for the company. His operating domain was widened to Honda's overseas operations and was assigned the additional responsibility of Director, Bangladesh Honda Limited. He joined HMSI at the time of its establishment and had been He joined HMSI at the time of its establishment and had been instrumental in establishing a strong & competitive supplier base, thereby realizing a stringent challenge of 100% localization and increase production capacity which led to new models being aunched in quick succession over the years. Material management being his core competence, he developed a cost-competitive and quality-focused supplier base. In response to the implementation of Govt. regulations on safety and environment, he contributed a HMSI towards making strategy for Part & Process as well as Procurement Structure refinement, for a smooth switch-over to BS6 recurrently structure rennement, for a smooth switch-over to BS6 After completing the term with HONDA on 31-Mar-2020, started his proprietorship firm, 'Aspire Business Solutions' and is currently providing Business Management Consultancy to a few auto parts manufacturing companies (Japanese & local) to improve their business efficiency. (i) Samvardhana Motherson Adsys Tech Limited Colonel Virendra Chand Katoch (Retd.) Experience: Colonel Virendra Chand Katoch (Retd.) an officer with Indian Army with over 40 years of experience. He has served as Directing Staff (Instructor class A) at Army War College at Madhya Pradesh from 1978 till October 2014 and has retired from Serivce in October 2014. An alumnus of BPS, Pilani from where he did his schooling, he graduated from Govt College Ajmer in 1976. He started his career with Indian Army in 1978. He commanded a tank unit with over 800 personnel & equipment worth 1000 crores, total 16 years of experience in commanding troops at various levels. He has successfully led an Armoured Regiment to perform exceedingly well on International Border during Operation Parakram. He has been instrumental in implementing training policies and developing new concepts for training army personnel on leadership and human resource management. As an Instructor at National Defence Academy, Pune, for two years, he was responsible for training, discipline, administration & building of overall personality & leadership qualities of approximately 500 young cadets to lead the Designation: Independent Director Date of Birth: August 27, 1956 Age: 65 years Address: 1K,302, Gurjinder Vihar, AWHO Colony, Pocket-5, Ch- I Kasna, Gautam Budh Nagar, Greater Noida- 201301, Uttar Pradesh Nationality: Indian DIN: 08452183 Occupation: Retired Date of appointment: January 28, 2022 Tenure: 5 years from January 28, 2022 and is not liable to retire by rotation leadership qualities of approximately 500 young cadets to lead the troops from the front in adverse situation. During his posting at Army troops from the front in adverse situation. During his posting at Army HQ in weapons & equipment directorate for 3 years, he was dealing in procurement of tanks and all related equipment from Israel, UK, France, Germany, Belgium & Russia. He was associated with tanks and related equipped trials for approx. 8 years. He was also member of the delegation to France & Belgium, ascertaining the manufacturing capabilities of specific defence equipment in 2001. He has effectively trained Officers and Junior Commissioned Officers in operations of war, logistics, administration, and human resource management / development in the Army. He has approx. 11 years of instructional experience in various prime training institutions of the Indian Army vis. Armed Corps Centre & School, Ahmednagar, National Defence Academy – Khadakwasla and Army War College – Mhow. He has functioned as Trial Officer & head of trials during introduction of tanks & connected equipment for the Indian Army. During his long and distinguished career, he has undergone many During his long and distinguished career, he has undergone man professional trainings, like he is an Alumnus of Officers Training Academy, Chennai, where he was rated amongst top 4. He has also successfully completed 10 courses related to training, successfully completed 10 courses related to training, management, administration, and security at progressive levels in the army to augment decision making and administrative capabilities of staying abreast in the latest tactical security and management techniques. He is also Qualified in Tank Technology Course (1986-1987) & Technical Staff Course (1992-1994) on design & development of tanks, vehicles, missiles, and armament technology at Institute of Armament Technology, Girinagar – Pune Defence Research & Development Organization (DRDO), Ministry of Defence, Govt. Of India. of Defence, Govt. Of India. He is skilled in handling large workforces, maintaining peaceful & amicable work environment in the organisation and initiating measures for the benefit of people in the organisation. He has very good experience in managing modern HR Systems with deftness in maintaining harmonious relations among management and workers through efficient administration and resolution of employees' grievances. He has strong ability to master a situation quickly, He is highly knowledgeable in a wide variety of professional disciplines and an expert at organising & directing turnaround situations.

Mr. Rajesh Kumar Seth Designation: Independent Director Date of birth: September 20,1963 Age: 58 years
Address: 37/2, West Patel Nagar, Near Community Centre
Patel Nagar S.O., Delhi- 110008, India Nationality: Indian DIN: 09477684

Date of appointment: January 28, 2022
Tenure: 5 years from January 28, 2022 and is not liable to retire by rotation

Occupation: Retired

Mr. Anurag Gahlot

Nationality: Indian DIN: 09455743

Occupation: Employmen

Date of appointment: January 28, 2022

**Tenure:** 5 years from January 28, 2022 and is liable to retire by rotation.

Date of birth: July 25,1974

Mr. Rajesh Kumar Seth, has vast and varied experience of over 34 years in Cost & Sourcing, Purchasing Operations and Corporate Strategy Planning. He holds a Mechanical Engineering degree and is an MBA in Operations management. He is well-versed and fluent in Hindi, English, Japanese, and Thai. in Hindi, English, Japanese, and Thai.

Mr. R. K. Seth started his career with the Shriram Group where he served for 6 years as the Department Manager at Honda India power products, where he was responsible for strategic planning, product pricing & business development. He has spent time at Honda Motors Japan, learning various purchasing techniques & best practices. He joined Honda Cars India Ltd in 1996 as an Asst. Manager in the Purchasing Department, where he held key positions within the Purchasing Operations. He also received several trainings in Japan, China, Indonesia, Malaysia, Thailand from 2007-2010 at the New Model Centre. He has travelled extensively to various Honda plants worldwide.

various Honda plants worldwide.

In his preceding professional assignment, Mr. Rajesh Kumar Seth was GM & Sr. Divisional Head of Cost & Sourcing (Purchasing Operations) of Honda Cars India Ltd. comprising of two manufacturing plants at Greater Noida and Tapukara respectively. In this role, Mr. RK. Seth was responsible for all the Cost and Sourcing aspects including the strategy, evaluation of various operational capabilities of suppliers and finalising the business. During the last 3 years, he was interacting with the Central & State Government for GST Taxation, QCO's and Land related matters. He is also a corporate member of FICCI, CII, ASSOCHAM, SIAM & ACMA. ) MSSL Ireland Private Limited

: Whole Time Director/ Chief Operating Officer (ii) MSSL (GR) Limited Experience: Age: 47 years Address: Flat No. -507, F-21A, Mahagun Maestro, Sector-50,

Mr. Anurag Gahlot has completed his diploma in Electrica Engineering from the Board of Technical Education, Uttar Pradesh India in 1994. He also holds a Certification in Financial Analysis & Financial Management from IIM Kozhikode, India.

He started his career in 1994 with Motherson Sumi Systems Ltd

He started his career in 1994 with Motherson Sumi Systems Ltd (MSSL) as Engineer Trainee Design with responsibilities of Design & Development of wiring harnesses for Passenger Vehicle, SUV and Off-road Equipment. In 1997 he was moved to the Quality department as Engineer Parts Inspection. From 1998 till 2001, he was seconded to KIML, Chennai to set up a joint venture as member of core management team. He underwent training at KIC Korea for 5 weeks and handled marketing, quality, production in various capacities. In 2002, as Motherson group did tils first acquisition, he was seconded as plant head to MSSL Mideast Sharjah, which was set up to acquire business of Wexford Electronix, Ireland. He successfully transitioned the manufacturing from Ireland to Sharjah in record time. This was an important step as this laid the foundation of future expansions in the UAE & Europe. In 2004, he was shifted to Europe (Ireland) to set up an engineering centre and as worked as the interface between the company's UAE operations and its European customers. In 2006, he was seconded as Director to MSSL GB Limited which acquired business of ASL Systems Limited. He was overall responsible for P&L of the business and established warehousing for MSSL India export to Europe. In 2010, he came back to India and since 2011 he is heading the Human Resource Management team of MSSL, looking after its people and their requirements including talent management, industrial relations, resource development etc. esource development etc.

He holds Extensive experience in HR due diligence and integration of acquired companies. He has assisted these entities in assimilating the organizational culture smoothly. He has over 27 years of

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY

BUSINESS MODEL/BUSINESS OVERVIEW AND STRATEGY
The journey started in 1986 when Motherson Sumi Systems Limited (MSSL) was established as a joint venture with Sumitomo Wiring Systems (SWS), Japan; this was followed by a listing in 1993 on stock exchanges in India. Our Company was incorporated as a public unlisted company on July 2, 2020 under the provisions of the Companies Act, 2013 with the Registrar of Companies, Mumbai, Maharashtra Motherson Sumi Wiring India Limited was established as a result of the demerger of the domestic wiring harness business from its parent company Motherson Sumi Systems Limited (MSSL). This step also helped the company to streamline and enhance focus on the wiring harness business in India and better equipped the company to meet the current and future needs of the customers in India. Motherson Sumi Wiring India Limited enjoys a product profile that benefits from favourable industry trends of premiumization, leading to an increase in electrification in automobiles and supports existing and future automotive themes.

Awire harness, also known as a cable harness, is an assembly of electrical cables which transmit signals or electrical power. The cables are assembled together by a durable material such as rubber, vinyl, electrical tape, conduit, or a combination thereof. Due to the importance of assembled together by a durable material such as rubber, vinyl, electrical tape, conduit, or a combination thereof. Due to the importance of wrining harness to the electrical function of the vehicle, anyl change in a minor electrical circuit of vehicle calls for a change in wrining harness. As a result, this product is highly sensitive to variations. The Company manufactures wiring harness for the entire cross section of automotive industry – from passenger cars to commercial vehicles, two wheeler and three wheeler, multi utility vehicles, farm equipment hard fractors, material handling equipment and off-road vehicles. The company deploys state of the art technology in Manufacturing, Auto Cut, Strip, Crimp and Assemble Machine with different modules initiate the Wiring Harness manufacturing process with poka-yokes, autonomation to ensure First Time Right troduct. Heat Resistance welding (A.C. & D.C. Types) & Ultrasonic welding is deployed for creating a solid metallurgical bond between the individual wires through vibrating the strands together.

metailurgical bond between the individual wires through vibrating the strands together.

Assembly Operations involve deployment of conveyorized systems with automated controls. First Time Right is the key mantra which is followed at all process levels in Assembly Operations. Final Product testing is done using test machines equipped with Poka-Yokes to ensure conformance to defined product specifications. Vision Camera's are also used for inspections to eliminate manual intervention. Auto Guide Vehicles (AGV's) are deployed for real time movement of Finished Goods from Assembly Lines. IT enabled navigation systems are deployed in Stores for error free material issuance. The certain pro-forma financial line items giving effect to the demerger of the Domestic Wiring Harness Undertaking into and with the Company is mentioned in "Our Business" of the Information Memorandum.

Stratery

Strategy
Our vision is to be a preferred solutions provider in the automotive industry in India, which we aim to achieve by continuing to pursue the following strategic actions driven by our philosophy that focuses on consistent, outstanding performance, strengthening of customer relationships built on trust and increasing client engagement as well as developing and supplying long-term sustainable value additions and

Customer-centric approach

We are a customer-focused company. In assessing new investment opportunities, we will continue to consider, among other things, whether an investment will result in an attractive internal rate of return. Client requests and recommendations have also been an importan najority of our past decisions to acquire other businesses, which we believe demonstrate our clients' trust in our ability to assist their busine Our philosophy focuses on consistent outstanding performance, strengthening customer relationships built on trust and pursuing greate

client engagement.

Drive further efficiency and continue to improve our cost base and CAPEX efficiency

We intend to continue to improve the efficiency of our operations and reduce our cost base by taking advantage of our vast footprint and economies of scale as well as by targeting savings in our administrative, procurement and production processes. We also aim to continue investing in capital expenditures to strengthen our capabilities, which we believe would lead to a more efficient utilization of our assets and lead to better profitability across our business segments.

Leverage on India Growth story with focus on domestic market

The Company is focused on exterior to the domestic market which has high growth potential, while also undergoing changes due to new.

The Company is focused on catering to the domestic market, which has high growth potential, while also undergoing changes due to new industry trends. With a focus on the Indian domestic market, the Company will assist its customers in meeting new market requirements as they emerge. We are well-positioned to capitalise on industry megatrends such as increasing vehicle content, adding high-value SMART components, developing sustainable technologies (BS-VI / safety regulations), and working on high-voltage solutions harness and

Helping OEMs adapt to India's fast-evolving market The Indian automotive and mobility industry is evolving rapidly, with a multitude of factors driving growth. As a result, OEMs are looking for partners who can deliver world-class wiring harness solutions that help them stay ahead of the competition.

Being a full system solutions provider

Being a full system solutions provider being a full system solutions provider to its customers, the Company brings outstanding skills and vast experience in manufacturing, assembly and in-sequence delivery of integrated, cutting-edge electrical and electronic distribution systems for power supply and data transfer across vehicle types. These systems range from simple, single wire leads to complex wire harnesses, containing hundreds of wires and connectors with a variety of protective coverings as per customer requirements.

We also provide integrated electrification solutions for vehicles with "alternative" powertrains, including high-voltage wire harnesses. The company is equipped to support current and future trends in the wiring harness segment.

Maintaining a strong focus on product and process innovation

Maintaining a strong focus on product and process innovation
The Company is continuously working towards meeting present and future customer requirements, focusing on weight and space reductions
and productivity for wire harnesses, which continue to become bigger and more complex. We consistently develop and introduce new
technological solutions, for internal combustion engine vehicles as well as electric and hybrid vehicles.
In addition, we continuously improve our manufacturing process, to support our customers with the highest-quality products at optimum
costs. With evolving vehicle technologies and broad spectrum of options being offered by OEMs to their customers, the wiring harnesses are
becoming increasingly complex. In order to efficiently produce these complex wiring harness solutions, we are digitisting our manufacturing
process even further. For example, we have introduced digital assembly boards, colour detection systems, component presence sensors and
online work instructions, which simplify the processes at our wiring harness plants in India and help deliver even better quality.

The Company expenses on this higher general interval to the process of the purpose. The Company emphasise on thinking creatively to make all the processes simpler, efficient, and safer. We persistently challenge the currer processes to improve and produce better quality products.

Supporting a wide range of market segments The Company is key player in the wiring harness product segment. We manufacture wiring harnesses for all road vehicle types produced by

Following our customers to where they need us

the automotive industry in India. This means, we supply solutions for passenger cars, two-wheelers and recreational vehicles, commercial vehicles (heavy, medium and light-duty), motorcycles and three-wheelers to multi-utility vehicles, farm and material-handling equipment, and off-highway vehicles. We also manufacture specialised wiring harnesses for consumer durables, office automation equipment, medical diagnostic equipment and other electrical and electronic equipment.

Over the years, our consistent outstanding performance has resulted in long-term relationships with our customers based on trust. In addition we follow our customers to wherever they may need us. Today, we support our customers from 23 (twenty three) facilities in all automotive hub: across north, west, and south India. We set-up our plants in close proximity to their facilities, offering them the best solutions for their requirements

**Expansion plans** We are currently expanding our capacity at Bangalore as well as setting up unit in Chennal to meet the customer demand for upcoming program

REASON FOR THE DEMERGER

Motherson Sumi Systems Limited ("MSSL") being a multi-business corporate that is a specialised full-system solutions provider and caters to a diverse range of customers in the automotive and other industries across Asia, Europe, North America, South America, Australia and Africa. MSSL, directly and through its subsidiaries and joint venture companies, is engaged in the business of manufacturing of automotive components, inter alia, wiring harness, manufacturing of vision system, manufacturing of moulded and polymer products etc. MSSL has created value for its customers, its investors, its employees and other stakeholders through organic growth, by way of greenfield operations and inorganic growth, by way of continuing strategic acquisitions, and as a result has expanded its business operations in various countries across Asia, Europe, North America, South America, Australia and Africa. The aforesaid businesses of MSSL have been nurtured over a period of time and are currently at different stages of growth. The DWH Undertaking, being focused on the Domestic Wiring Harness Business, and the Remaining Business (as defined in the Scheme), each have distinct market dynamics, like competition, distinct geographic focus, distinct strategy and distinct capital requirements. As a result, there are differences in the way in which the activities of the Domestic Wiring Harness Business and the Remaining Business are required to be organised and managed. The segregation and transfer of the DWH Undertaking into the Company, as was envisaged in the Scheme, enables sharper focus towards Indian customers of the Domestic Wiring Harness Business and the Remaining Business have the subsiness, better alignment of the businesses to its customers and the respective businesses to improve competitiveness, operational efficiencies and strengthen its position in the relevant marketplace resulting in a more sustainable long term growth and competitive edge. The segregation and transfer of the DWH Undertaking into

above, the demerger will result in the following benefits:

(i) creation of separate and distinct entities housing the DWH Undertaking and the Remaining Business (as defined in the Scheme) with well-defined strategic priorities;

(iii) dedicated and specialised management focus on the specific needs of the respective businesses;

(iii) benefit to all stakeholders of MSSL and the Company, leading to growth and value creation in the long run and maximising the value and returns to the shareholders, unlocking intrinsic value of the assets, achieving cost efficiencies and operational efficiencies;

(iv) to ensure standalone focus on the Domestic Wiring Harness Business (as defined in the Scheme).

AUDITED FINANCIALS FOR THE PREVIOUS THREE FINANCIAL YEARS PRIOR TO THE DATE OF LISTING; The Company was incorporated on July 2, 2020, accordingly, the figures have been provided from the date of incorporation. The figures for period ended March 31, 2021 are from the date of incorporation.

INDEPENDENT AUDITOR'S REPORT Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of Motherson Sumi Wiring India Limited ("the Company"), which comprise the Balance sheet as at March 31, 2021, the Statement of Profit and Loss, including the statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2021, its loss including other comprehensive income, its cash flows and the changes in equity for the period ended on that date.

Basis for Opinion
We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of
the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial
Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of
Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the
provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements
and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director report but does not include the financial statements and our auditor's report thereon

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclu-

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit 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. Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process Auditor's Responsibilities for the Audit of the Financial Statements

Auditor's Responsibilities for the Audit of the Financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement,
whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but
is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements
can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence
the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

 Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the
circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has
adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures mad

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

 Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial Evaluate the Overal presentation, students and content of the linancial statements, indicating the users/seek, and whether the linancial statements represent the underlying transactions and events in a manner that achieves fair presentation.
 We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical require independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary fo the purposes of our audit: (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

of those books;

(c) The Balance Sheet, the Statement of Profit and Loss including the Statement of Other Comprehensive Income, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account; (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015, as amended;

(e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2021 from being appointed as a director in terms of Section 164 (2) or 164 (2)

(f) With respect to the adequacy of the internal financial controls with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure 2" to this report;

(g) No managerial remuneration has been paid during the current period, therefore no matter to be reported under section 143(3) of the (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and

with respect to the other inaters to be included in the Auditors) Rules, 2014, as amended in our point on and to the best of our information and according i. The Company does not have any pending litigations which would impact its financial position;

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

per Pankaj Chadha

UDIN: 21091813AAAACK7853

Date: May 14, 2021

ANNEXURE "1" REFERRED TO IN PARAGRAPH 1 OF "REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS" OF OUR REPORT OF EVEN DATE

Re: Motherson Sumi Wiring India Limited (the "Company") The Company does not hold any property, plant and equipment during the period ended March 31, 2021. Therefore, the provisions of clause 3(i)(a), (b) and (c) of the said Order are not applicable to the Company.

The Company does not hold any inventories and, accordingly, the requirements under paragraph 3(ii) of the Order are no applicable to the Company.

According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the provisions of clause 3(iii)(a), (b) and (c) of the Order are not applicable to the Company and

The Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of

Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(y) of the Order are not applicable.

Since the Company has not carried out any business operations, in our opinion, the provisions of clause 3(vi) of the Order are not applicable to the Company. (vii) (a) The Company is regular in depositing with appropriate authorities undisputed statutory dues including income-tax, goods and

service tax and other statutory dues applicable to it.

According to the information and explanations given to us, no undisputed amounts payable in respect of income-tax, gor and service tax and other statutory dues were outstanding, at the period end, for a period of more than six months from the disputed in the disputed in

(vii) (c) According to the information and explanations given to us, there are no dues of income tax, goods and service tax, customs duty, and cess which have not been deposited on account of any dispute

(viii) The Company did not have any outstanding loans or borrowing dues in respect of a financial institution or bank or to govern dues to debenture holders during the period.

(ix) According to the information and explanations given by the management, the Company has not raised any money way of initial public offer / further public offer / debt instruments and term loans hence, reporting under clause (ix) is not applicable to the

Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud by the Company or no fraud on the Company by the officers and employees of the Company has been noticed or reported during the period. The Company has not provided for any managerial remuneration in the current period. Accordingly, the provisions of clause 3(xi) of

the Order are not applicable to the Company In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the order are not applicable to the

(xiii) According to the information and explanations given by the management and audit procedures performed by us, transactions with the related parties are in compliance with section 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of sec 177 are not applicable to the company and accordingly reporting under clause 3(xiii) insofar as it relates to section 177 of the Act is not applicable to the Company and hence not commented upon. (xiv) According to the information and explanations given to us and on an overall examination of the balance sheet, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the period under review and hence, reporting requirements under clause 3(xiv) of the Order are not applicable to the Company and, not commented upon. (xv) According to the information and explanations given by the management, the Company has not entered into any non-cast transactions with directors or persons connected with him as referred to in section 192 of Companies Act, 2013.

(xvi) According to the information and explanations given to us, the provisions of section 45-IA of the Reserve Bank of India Act, 1934 an not applicable to the Company.

For S.R. Batliboi & Co. LLP ICAI Firm Registration Number: 301003E/E300005

per Pankaj Chadha Membership Number: 091813 Place of Signature: Gurugram Date: May 14, 2021

ANNEXURE "2" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF MOTHERSON SUMI WIRING INDIA LIMITED Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act'

We have audited the internal financial controls with reference to financial statements of Motherson Sumi Wiring India Limited ("the Company' as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the period ended on that date.

as of March 31, 2021 in conjunction with our audit of the financial statements of the Company for the period ended on that date.

Management's Responsibility for Internal Financial Controls
The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

\*\*Multiple\*\*Pacepachibility\*\*

reliable financial information, as required under the Companiés Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to these financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements and the statements and the audit of sudgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to these financial statements

internal financial controls with reference to these financial statements.

Meaning of Internal Financial Controls With Reference to these Financial Statements

A company's internal financial controls with reference to these Financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls With Reference to Financial Statements Inherent Limitations of Internal Financial Controls With Reference to Financial Statements

Innerent Limitations of internal Financial Controls with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion of improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and suc

internal financial controls with reference to financial statements were operating effectively as at March 31, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidanc Note issued by the ICAI. For S.R. Batliboi & Co. LLP

Chartered Accountants ICAI Firm Registration Number: 301003E/E300005 per Pankaj Chadha Partner Membership Number: 091813

Place of Signature: Gurugram Date: May 14, 2021

BALANCE SHEET

BALANCE SHEET		
(All amo	unts in INR million	unless otherwise stated
	Notes	As at March 31, 2021
Assets		
Non-current assets		
Financial assets		
Other financial assets	3	0.01
Total non-current assets		0.01
Current assets		
Financial assets		
Cash and cash equivalents	4	0.28
Other current assets	5	0.08
Total current assets		0.36
Total assets		0.37
Equity and liabilities		
Equity		
Equity share capital	6	0.50
Other equity		
Reserves and surplus	7	(4.11)
Total equity		(3.61)
Liabilities		
Current liabilities		
Financial liabilities		
Borrowings	8	3.53
Trade Payables	9	
Total outstanding dues of micro, small and medium enterprises and		_
Total outstanding dues of creditors other than micro, small and medium enterprise	es	0.34
Other financial liabilities	10	0.08
Other current liabilities	11	0.03
Total current liabilities		3.98
Total liabilities		3.98
Total equity and liabilities		0.37
Summary of significant accounting policies	2	

The accompanying notes are an integral part of the financial statements. As per our report of even date

For S.R. Batliboi & Co. LLP

ICAI Firm Registration Number: 301003E/E300005 For and on behalf of the Board of Directors

Sd/-Sanjay Mehta Sd/-V.C. Sehgal per Pankaj Chadha Membership No.: 091813 DIN: 03215388 DIN: 00291126 Place: Gurugram Place: Faridabad Place: Dubai Date: May 14, 2021 Date: May 14, 2021 Date: May 14, 2021

STATEMENT OF PROFIT AND LOSS

	(Al	I amounts in INR million, unless otherwise stated
	Notes	For the period starting from the date of the incorporation i.e. July 02, 2020 and ended as of March 31, 2021
Revenue		
Revenue from operations		
Total income		_
Expenses		
Finance costs	13	0.08
Other expenses	12	4.03
Total expenses		4.11
Loss before tax		(4.11)
Tax expenses		
Loss for the period		(4.11)
Other comprehensive income for the period, net of tax		_
Total comprehensive income for the period, net of tax		(4.11)
Earnings per share:	14	
Nominal value per share: INR 1/- (not annualised)		
Basic and diluted		(9.20)

Summary of significant accounting policies The accompanying notes are an integral part of the financial statements As per our report of even date

For S.R. Batliboi & Co. LLP

per Pankaj Chadha

Place: Gurugram Date: May 14, 2021

Membership No.: 091813

Chartered Accountants
ICAI Firm Registration Number: 301003E/E300005

For and on behalf of the Board of Directors Sanjay Mehta V.C. Sehgal Director DIN: 03215388 DIN: 00291126

Place: Dubai Date: May 14, 2021

(...contd. on page 3

Date: May 14, 2021

		STATEMENT OF CH	ANGE IN EQUIT I	
			(All amou	nts in INR million, unless otherwise stated)
Α	Equity share capital			
		Notes	Amount	
	As at July 02, 2020		-	
	Issue of equity share capital	6	0.50	
	As at March 31, 2021		0.50	
В	Other equity			

В	Other equity				
		Notes	Reserves and surplus Retained Earnings	Items of OCI	Total
	Balance as at July 02, 2020		_	-	-
	Loss for the period	7	(4.11)	-	(4.11)
	Balance as at March 31, 2021		(4.11)	-	(4.11)
	Summary of significant accounting policies	2			

The accompanying notes are an integral part of the financial statements.

For S.R. Batliboi & Co. LLP

ICAI Firm Registration Number: 301003E/E300005	For and on behalf of the I	Board of Directors
Sd <i>l-</i>	Sd/-	Sd/-
per <b>Pankaj Chadha</b>	<b>Sanjay Mehta</b>	V.C. Sehgal
Partner	Director	Director
Membership No.: 091813	DIN: 03215388	DIN: 00291126
Place: Gurugram	Place: Faridabad	Place: Dubai
Date: May 14, 2021	Date: May 14, 2021	Date: May 14, 2021

Date: May 14, 2021 CASH FLOW STATEMENT (All amounts in INR million, unless otherwise stated

	incorporation i.e. July 02, 2020 and ended as of March 31, 2021
Cash flow from operating activities:	
Loss before tax	(4.11)
Adjustments to reconcile profit before tax to net cash flow:	
Finance cost	0.08
Operating profit before working capital changes	(4.03)
Change in working Capital:	` ,
Increase in trade payables	0.34
Increase in other current liabilities	0.03
Increase in other financial assets	(0.01)
Increase in other current assets	(0.08)
Cash generated from operations	(3.75)
- Income taxes paid	` <u>-</u>
Net cash flows from operating activities	(3.75)

#### ...contd. from page 2) B Cash flow from Investing activities Cash flow from financing activities 0.50 Proceeds from issue of shares Proceeds from short term borrowing Net cash flow from financing activities Net increase in cash and cash equivalents 0.28 Net cash and cash equivalents at the beginning of the period Cash and cash equivalents as at current period end 0.28 Cash and cash equivalents as per balance sheet (note 4) 0.28 Summary of significant accounting policies (note 2)

The above Cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement

of Cash Flows".

ii) Figures in brackets indicate Cash Outflow.
The accompanying notes are an integral part of the financial statements.
As per our report of even date

For S.R. Batliboi & Co. LLP

Chartered Accountants
ICAI Firm Registration Number: 301003E/E300005 For and on behalf of the Board of Directors

per Pankaj Chadha Sd/-Sanjay Mehta Sd/-V.C. Sehgal Membership No.: 091813 DIN: 03215388 DIN: 00291126 Place: Faridabad Place: Gurugram Place: Dubai Date: May 14, 2021 Date: May 14, 2021 Date: May 14, 2021 Corporate Information

Motherson Sumi Wiring India Limited ('the Company') was incorporated on July 2, 2020 and domiciled in India. It is a wholly owned subsidiary of Motherson Sumi Systems Limited ("MSSL" or "Holding Company"). The address of its registered office is Unit 705, C Wing, ONE BKC, G Block, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra. The Company is a public limited company and is planning to be engaged primarily in the manufacture and sale of components to automotive original equipment manufacturers.

to be engaged primarily in the manufacture and sale of components to automotive original equipment manufacturers.

The Board of Directors of the holding company in their meeting dated July 02, 2020, approved the Composite Scheme of Amalgamation and Arrangement (scheme) amongst Motherson Sumi Systems Limited ("MSSL" or "Amalgamated company"), Samwardhana Motherson International Limited ("SAMIL" or "Amalgamating company"), the Company (Resulting company), and their respective shareholders and creditors. SAMIL is one of the shareholders of MSSL. The scheme among other things, entails demerger of Domestic Wiring Harness ("DWH") business from MSSL into this newly incorporated entity and subsequent merger of SAMIL into MSSL.

This scheme has also been approved by the board of directors of the Company as well in their meeting dated July 17, 2020. The transaction is being contemplated pursuant to a composite scheme of amalgamation and arrangement under the Companies Act, 2013 ("Scheme") and is subject to regulatory approvals and other approvals inter-alia from shareholders, creditors, NCLT etc. as may be applicable. Subsequent to the Balance Sheet date, the scheme has been approved by the shareholders of the MSSL on April 29, 2021 in the meeting convened by the NCLT.

The financial statements were authorised for issue in accordance with a resolution of the Board of directors on May 14, 2021

(a) Basis of preparation

The first financial statements for the period July 02, 2020 (date of incorporation) to March 31, 2021, which comprise the Balance Sheet as at March 31, 2021, and the Statement of Profit and Loss, including other comprehensive income, Cash Flow Statement and the Statement of Changes in Equity for the period then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

accounting policies and other explanatory information. The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the financial statement. These are the first year end financial statements prepared after its incorporation, thus the corresponding amounts (comparatives) for the immediately preceding reporting period for all items shown in the financial Statements are not required to be furnished.

The financial statements have been prepared on a historical cost basis. The Company's functional currency is Indian Rupee (INR). The financial statements are presented in Indian Rupee (INR) and all values are rounded to the nearest millions (INR 000,000), except when otherwise indicated.

(b) Current versus non-current classification The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as

current when it is: Expected to be realised or intended to be sold or consumed in normal operating cycle

Held primarily for the purpose of trading

Expected to be realised within twelve months after the reporting period, or

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the

The Company classifies all other assets are classified as non-current.

Aliability is current when:

It is expected to be settled in normal operating cycle

 It is held primarily for the purpose of trading
 It is due to be settled within twelve months after the reporting period, or
 There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. The Company classifies all other liabilities as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle. (c) Cash and cash equivalents

Cash and cash equivalent include cash on hand, cash at banks and short term deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(d) Provisions

Provisions are recognised when the Company has a present (legal or constructive) obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in

the same class of obligations may be small. (e) Borrowing Costs

Borrowing costs consist of interest cost that an entity incurs in connection with the borrowing of funds which are expensed in the period in which they occur.

(f) Earnings per share (i) Basic earnings per share

Legal & professional expenses Payment to auditor:

Other services (certification)

Net loss after tax available for equity Shareholders Weighted average number of equity shares used to compute basic and diluted earnings per share Basic and diluted earnings per share of INR 1 each

ayment i Audit fe

Other finance costs Total Earnings per share

Total

3 Finance costs

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue that have changed the number of equity shares outstanding, without a corresponding change in resources.

(ii) Diluted earnings per share Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and

The weighted average number of additional ordinary shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

2.2 Significant accounting judgements, estimates and assumptions
The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, the accompanying disclosures, and the disclosure of contingent liabilities Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

In preparation of financials statement, the Company has not used significant judgements, accounting estimates and assumptions

NOTES TO FINANCIAL Other financial assets - non current		NR million, unless otherwise sta
Unsecured, considered good		As at March 31, 2021
- Security deposits		0.01
Total		0.01
Cash and cash equivalents		
		As at March 31, 2021
Balances with banks:		
- in current accounts		0.28
Total		0.28
* There are no repatriation restrictions with regards to cash and cash eq Changes in liabilities arising from financing activities	uivalents as at the end of t	ne reporting period.
Opening balance as on July 02, 2020		
Cash flow		
- current borrowings		3.53
Non cash flow		-
Total liabilities from financing activities		3.53
Other current assets		
		As at March 31, 2021
Unsecured, considered good, unless otherwise stated Balances with government authorities		0.08
Total		0.08
Share capital		U.U0
Onare capital		As at March 31, 2021
Authorised:		79 at marvil 31, 2021
330,000,000 Equity shares of INR 1/- each		330.00
Issued, subscribed and paid up:		
500,000 Equity shares of INR 1/- each		0.50
Movement in equity share capital		
	Number	Amount
As at July 02, 2020	-	-
Add: Issued during the period As at March 31, 2021	500,000 <b>500,000</b>	0.50 <b>0.50</b>
b Rights, preferences and restrictions attached to shares	500,000	0.50
distribution of all preferential amounts, in proportion to their shareholdi  Details of shares held by shareholders holding more than 5% of the	e aggregate shares in the	Company.
	Nos.	%
Equity shares:		
Motherson Sumi Systems Limited (including 6 shares held by its nomin	ees) 500,000	100%
As per records of the Company, including its register of shareholde	rs/ members and other de	eclarations received from sharehol
regarding beneficial interest, the above shareholding represents both I	egal and beneficial owners	hip of shares.
Reserves and surplus		
Poteined combons		As at March 31, 2021
Retained earnings As at July 02, 2020		
Loss during the period		(4.11)
As at March 31, 2021		(4.11)
Current borrowings		(3333)
		As at March 31, 2021
Unsecured, considered good		
Indian rupee loan from related party (refer note 15)		3.53
Total	0/	3.53
Indian rupee loan is unsecured and taken from holding company @ 5.5	% p.a for one year.	
Trade payables		As at March 24, 2024
Total outstanding dues of micro, small and medium enterprises (refer n	ote 16)	As at March 31, 2021
Total outstanding dues of creditors other than micro, small and medium		0.34
Total		0.34
Other financial liabilities		
		As at March 31, 2021
Current		
Interest accrued but not due on borrowings		
Total		0.08
Other current liabilities		0.08 0.08
		0.08 0.08 As at March 31, 2021
Statutory dues including tax deducted at source		0.08 0.08 As at March 31, 2021 0.03
Statutory dues including tax deducted at source Total		0.08 0.08 As at March 31, 2021
Statutory dues including tax deducted at source Total		0.08  0.08  As at March 31, 2021 0.03 0.03  the period starting from the date incorporation i.e. July 02, 2020 a
		0.08 0.08 As at March 31, 2021 0.03

The Company does not have any potential equity shares and thus, weighted average number of shares for computation of basic EPS and diluted EPS remains same.

Related party disclosures, as required by Ind AS 24, "Related Party Disclosures", are given below Entity with control over the Company

Ownership interes As at March 31, 2021 Motherson Sumi Systems Limited ("MSSL")

Relationship where control exists Details of transactions, in the ordinary course of business at commercial terms, and balances with related parties as n in 15 (I) above: Transactions with related parties

For the period starting from the date of the incorporation i.e. July 02, 2020 and ended as of March 31, 2021 Holding company Issue of share capital 3.53 0.08 Interest accrued but not due on borrowings

Outstanding balances arising from sales / purchases of goods and services As at March 31, 2021 Holding company Interest accrued but not due on borrowings

16 As per information available with the Company there are no dues payable to enterprises covered under micro, small and medium enterprises opment Act. 2006. 17 Financials Risk management

The Company is not exposed to any liquidity risk as it borrows money from holding Company (Shareholder). The Company is not exposed to any foreign currency risk and accordingly, there is no market risk.

Regarding credit risk on balances with banks, the Company maintains relationship only with high rated banks 8 Capital Management In order to meet its capital requirement, the Company is generally funded by its shareholder, either as equity or debt. The Company doesn monitor any ratio as such.

9 Cash and Cash equivalents and short term borrowing, trade payable are the only financials assets and financials liability respectively, which have been recorded at amortised cost. The carrying value of cash and cash equivalents, short term borrowings and other financial liabilities are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled. As per our report of even date

For S.R. Batliboi & Co. LLP Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005 For and on behalf of the Board of Directors Sd/per **Pankaj Chadha** Partner Sanjay Mehta V.C. Sehgal Director DIN: 00291126 Membership No.: 091813 DIN: 03215388 Place: Gurugram Date: May 14, 2021 Place: Dubai Date: May 14, 2021

(. LATEST AUDITED FINANCIALS OF THE COMPANY, AS ON SEPTEMBER 30, 2021 INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying special purpose interim Ind AS financial statements of Motherson Sumi Wiring India Limited ("th

Company"), which comprise the interim Balance Sheet as at September 30, 2021, and the interin Statement of Profit and Loss, including other comprehensive income, interim Cash Flow Statement and the interim Statement of Changes in Equity for the period then ended, and notes to the special purpose interim financial statements, including a summary of significant accounting policies and other explanatory

in our opinion and to the best of our information and according to the explanations given to us, the aforesaid special purpose interim Ind AS financial statements give a true and fair view in conformity with the accounting principle generally accepted in India including the Indian Accounting Standard (Ind AS) 34 specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amonded. We conducted our audit of the special purpose interim Ind AS financial statements in accordance with the Standards on Auditing (SAs), a

Basis for Opinion

We conducted our audit of the special purpose interim Ind AS financial statements in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Special Purpose Interim Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the either equirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that eardit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the special purpose interim Ind AS financial statements.

Management's Responsibility for the Special Purpose Interim Financial Statements

The Company's Board of Directors is responsible for the preparation and presentation of these special purpose interim financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. The Board of Directors are also responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregulates; the selection and application and application and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementa

Auditor's Responsibilities for the Audit of the Special Purpose Interim Financial Statements

Auditor's Responsibilities for the Audit of the Special Purpose Interim Financial Statements
Our objectives are to obtain reasonable assurance about whether the special purpose interim financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is inlight level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they coul reasonably be expected to influence the economic decisions of users taken on the basis of these special purpose interim Ind AS financial extensions.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also As part of an additing accordance with a decordance with a second progression and progression and progression and accordance with control of the special purpose interim financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

Evaluate the appropriate part related disclosures made

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures mad

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease

continue as a going concern.

Evaluate the overall presentation, structure and content of the special purpose interim financial statements, including the disclosures, are whether the special purpose interim financial statements in a manner that achieves fa

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with repart ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our

independence, and where applicable, related safeguards. Other matter - restriction of use
The accompanying special purpose interim Ind AS financial statements have been prepared, and this report thereon issued, solely for use by the management for its inclusion in the information memorandum to be filed by the Company with the relevant stock exchanges for the proposed listing of equity shares of the Company post NCLT approval of the scheme of demerger of Domestic Wiring harness business of Motherson Sumi Systems Limited ("Holding Company") into the Company. Accordingly, this report should not be used, referred to or distributed for any other purpose without our prior written consent. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

For S.R. Batliboi & Co. LLP

Chartered Accountants ber: 301003F/F300005 ICAI Firm Registration N

Sd/ per Rajeev Sawhney

Membership Number: 096333 UDIN: 21096333AAAABD9024

Place of Signature: Gurugram Date: November 20, 2021

SPECIAL PURPOSE INTERIM FINANCIAL STATEMENTS INTERIM BALANCE SHEET

nts in INR million, unless otherwise stated)

	Notes	As at September 30, 2021	As at March 31, 2021
Assets			
Non-current assets			
Financial assets			
Other financial assets	3	0.01	0.01
Total non-current assets		0.01	0.01
Current assets			
Financial assets			
Cash and cash equivalents	4	0.34	0.28
Other current assets	5	0.15	0.08
Total current assets		0.49	0.36
Total assets		0.50	0.37
Equity and liabilities			
Equity			
Equity share capital	6	0.50	0.50
Other equity			
Reserves and surplus	7	(4.45)	(4.11)
Total equity		(3.95)	(3.61)
Liabilities			
Current liabilities			
Financial liabilities			
Borrowings	8	4.03	3.53
Trade Payables	9		
Total outstanding dues of micro, small and medium			
enterprises and		-	-
Total outstanding dues of creditors other than micro, small and medium enterprises		0.24	0.34
Other financial liabilities	10	0.18	0.08
Other current liabilities	11	0.10	0.03
Total current liabilities		4.45	3.98
Total liabilities		4.45	3.98
Total equity and liabilities		0.50	0.37
Summary of significant accounting policies	2		0.31
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The accompanying notes are an integral part of the special purpose interim financial statements As per our report of even date

For S.R. Batliboi & Co. LLP

0.22

4.03

For the period starting from the date of the incorporation i.e. July 02, 2020 and ended as of March 31, 2021

As at March 31, 2021

(9.20)

Chartered Accountants ICAI Firm Registration Number: 301003E/E300005 For and on behalf of the Board of Directors per Rajeev Sawhney Sanjay Mehta Director Kunal Malani Partner Membership No.: 096333 Director DIN: 07309466 DIN: 03215388 Place: Gurugram Date: November 20, 2021 Place: Faridabad Place: Mumbai

Date: November 20, 2021 INTERIM STATEMENT OF PROFIT AND LOSS

		(All amounts in INR mil	lion, unless otherwise stated
	Notes	For the period ended September 30, 2021	For the period starting from the date of the incorporation i.e. July 02, 2020 and ended as of September 30, 2020
Revenue			
Revenue from operations		-	_
Total income		-	-
Expenses			
Finance costs	13	0.10	_
Other expenses	12	0.24	3.65
Total expenses		0.34	3.65
Loss before tax		(0.34)	(3.65)
Tax expenses		-	_
Loss for the period		(0.34)	(3.65)
Other comprehensive income for the period, net of tax			-
Total comprehensive income for the period, net of tax		(0.34)	(3.65)
Earnings per share: Nominal value per share: INR 1/- (not annualised)	14		
Basic and diluted		(0.68)	(10.70)
Summary of significant accounting policies	2	` ′	, ,

The accompanying notes are an integral part of the special purpose interim financial statements. As per our report of even date

For S.R. Batliboi & Co. LLP

Chartered Accountants ICAI Firm Registration Number: 301003E/E300005 For and on behalf of the Board of Directors Sd/-per **Rajeev Sawhney** Sd/-Kunal Malani Sanjay Mehta Partner Director Membership No.: 096333 DIN: 03215388 DIN: 07309466 Place: Gurugram Date: November 20, 2021 Place: Faridabad Place: Mumbai

INTERIM STATEMENT OF CHANGES IN EQUITY

Date: November 20, 2021

Date: November 20, 2021

Date: November 20, 2021

			(All allibulits	in interminion, unles	s otherwise state
A Equity share c	apital				
		Notes	Amount		
As at July 02, 2	020		_		
Issue of equity s	share capital		0.50		
As at March 31	, 2021	6	0.50		
Issue of equity s	share capital		-		
As at Septemb	er 30, 2021	6	0.50		
B Other equity					
		Notes	Reserves and surplus	Items of OCI	Total

		Retained Earnings		
Balance as at April 01, 2021		(4.11)	-	(4.11)
Loss for the period		(0.34)	-	(0.34)
Balance as at September 30, 2021	7	(4.45)	-	(4.45)
	Notes	Reserves and surplus Retained Earnings	Items of OCI	Total
Balance as at July 02, 2020	-	_	_	
Loss for the period		(3.65)	-	(3.65)
Balance as at September 30, 2020		(3.65)	-	(3.65)
Summary of significant accounting policies	2			

The accompanying notes are an integral part of the special purpose interim financial statements. As per our report of even date

For S.R. Batliboi & Co. LLP

Chartered Accountants
ICAI Firm Registration Number: 301003E/E300005 For and on behalf of the Board of Directors per Rajeev Sawhney Sanjay Mehta Director Kunal Malani Director DIN: 03215388 Director DIN: 07309466 Membership No.: 096333 Place: Gurugram Date: November 20, 2021 Place: Faridabad Date: November 20, 2021 Place: Mumbai

INTERIM CASH FLOW STATEMENT

(All amounts in INR million, unless otherwise stated For the period starting from the date For the period ended September 30, 2021 of the incorporation i.e. July 02, 2020 and ended as of September 30, 2020 A Cash flow from operating activities: (3.65)Loss before tax (0.34)Adjustments to reconcile profit before tax to net cash flow Operating profit before working capital changes (0.24)(3.65) Change in working Capital: Increase/(Decrease) in trade payables 3.65 Increase/(Decrease) in other current liabilities (0.03)Decrease/(Increase) in other current assets Cash generated from operations (0.44) - Income taxes paid Net cash flows from operating activities (0.44) Cash flow from Investing activities: Cash flow from financing activities: Proceeds from issue of shares 0.50 Proceeds from current borrowings 0.50 Net cash flow from financing activities Net increase in cash and cash equivalents (A+B+C) Net cash and cash equivalents at the beginning of the period Cash and cash equivalents as at current period end 0.34 0.50 Cash and cash equivalents comprise of the following Balances with banks Cash and cash equivalents as per balance sheet (note 4)

The above Cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of

ii) Figures in brackets indicate Cash Outflow.

The accompanying notes are an integral part of the special purpose interim financial statements. As per our report of even date

For S.R. Batliboi & Co. LLP

Summary of significant accounting policies (note 2)

Chartered Accountants ICAI Firm Registration Number: 301003E/E300005 For and on behalf of the Board of Directors per Rajeev Sawhney Sanjay Mehta Kunal Malani Partner Membership No.: 096333 DIN: 03215388 DIN: 07309466 Place: Mumbai Place: Gurugram Date: November 20, 2021 Place: Faridabad

Date: November 20, 2021

Corporate Information

Motherson Sumi Wining India Limited ('the Company') was incorporated on July 02, 2020 and domiciled in India. It is a wholly owned subsidiary of Motherson Sumi Systems Limited ("MSSL" or "Holding Company"). The address of its registered office is Unit 705, C Wing, ONE BKC, G Block, Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra. The Company is a public limited company and is planning to be engaged primarily in the manufacture and sale of components to automotive original equipment manufacturers. The Board of Directors of the holding company in their meeting dated July 02, 2020, approved the Composite Scheme of Amalgamation and Arrangement (scheme) amongst Motherson Sumi Systems Limited ("MSSL" or "Amalgamated company"), Samvardhana Motherson International Limited ("SAMIL" or "Amalgamating company"), the Company (Resulting company), and their respective shareholders and creditors. SAMIL is one of the shareholders of MSSL. The scheme among other things, entails demerger of Domestic Wiring Harness ("DWH") business from MSSL into this newly incorporated entity and subsequent merger of SAMIL into MSSL. This scheme was also approved by the board of directors of the Company as well in their meeting dated July 17, 2020 and is currently pending with NCLT for its final approval.

The special purpose interim financial statements were authorised for issue in accordance with a resolution of the Board of directors or November 20, 2021.

1 Significant accounting policies

(a) Basis of preparation

The special purpose interim financial statements for the period April 01, 2021 to September 30, 2021, which comprise the interim Balance Sheet as at September 30, 2021, and the interim Statement of Profit and Loss, including other comprehensive income, interim Cash Flow Statement and the interim Statement of Changes in Equity for the period then ended, and notes to the special purpose interim financial statements, including a summary of significant accounting policies and other explanatory information.

The special purpose interim financial statements have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standard (Ind AS) 34 specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, for the use by the management for its inclusion in the information memorandum to be filed by the Company with the relevant stock exchanges for the proposed listing of equity shares of the Company post NCLT approval of the Scheme as mentioned above in note 1. the Scheme as mentioned above in note 1.

Since the Company has been incorporated on July 02, 2020, hence the comparatives given in the interim statement of profit and loss and interim cash flow statement is for the period July 02, 2020 to September 30, 2020.

Upon the Scheme becoming effective, the entity will carry on business activities of DWH business of MSSL, hence these financial statements have been prepared on a going concern basis. The Company's functional currency is Indian Rupee (INR). The special purpose interim financial statements are presented in Indian Rupee (INR) and all values are rounded to the nearest millions (INR 000,000), except when otherwise indicated.

(b) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current/when it is: Expected to be realised or intended to be sold or consumed in normal operating cycle

Held primarily for the purpose of trading
Expected to be realised within twelve months after the reporting period, or
Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the

The special purpose interim financial statements have been prepared on a historical cost basis

reporting period The Company classifies all other assets are classified as non-current. Aliability is current when:

It is expected to be settled in normal operating cycle

It is held primarily for the purpose of trading
 It is due to be settled within twelve months after the reporting period, or

(i) Basic earnings per share

3 Other

Unsecured, considered good

Date: November 20, 2021

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period The Company classifies all other liabilities as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified twelve months as its operating cycle (c) Cash and cash equivalents

Cash and cash equivalent include cash on hand, cash at banks and short term deposits with original maturities of three months or lest that are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value. Provisions are recognised when the Company has a present (legal or constructive) obligation as a result of past events, it is probable

that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provision that an outliow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are no recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small

(e) Borrowing Costs Borrowing costs consist of interest cost that an entity incurs in connection with the borrowing of funds which are expensed in the period in which they occur. (f) Earnings per share

Basic earnings per share is calculated by dividing the net profit or loss attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue that have

changed the number of equity shares outstanding, without a corresponding change in resources (ii) Diluted earnings per share

Diluted earnings per share adjusts the figures used in the determination of basic earnings per share to take into account:

the after income tax effect of interest and other financing costs associated with dilutive potential equity shares, and The weighted average number of additional ordinary shares that would have been outstanding assuming the conversion of all

dilutive potential equity shares.

2.2 Significant accounting judgements, estimates and assumptions The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the reporter amounts of revenues, expenses, assets and liabilities, the accompanying disclosures, and the disclosure of contingent liabilities. Uncertaint about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets of liabilities affected in future periods In preparation of financials statement, the Company has not used significant judgements, accounting estimates and assumptions

<ul> <li>Security deposits</li> </ul>	0.01	0.01			
Total	0.01	0.01			
4 Cash and cash equivalents					
	As at September 30, 2021	As at March 31, 2021			
Balances with banks:					
<ul> <li>in current accounts</li> </ul>	0.34	0.28			
Total	0.34	0.28			
* There are no repatriation restrictions with regards to cash and cash equivalents as at the end of the reporting period.					
Changes in liabilities arising from financing activities					
Opening balance	3.53				
Cash flow					
<ul> <li>current borrowings</li> </ul>	0.50	3.53			
Non cash flow	_				
Total liabilities from financing activities	4.03	3.53			
5 Other current assets					
	As at September 30, 2021	As at March 31, 2021			
Unsecured, considered good, unless otherwise stated		•			
Balances with government authorities	0.15	0.08			
Total	0.15	0.08			

(...contd. on page 4)

#### (...contd. from page 3) Share capital As at September 30, 2021 As at March 31, 2021 Authorised: 330,000,000 Equity shares of INR 1 each 330.00 330.00 Issued, subscribed and paid up: 500,000 Equity shares of INR 1 each 0.50 0.50 Movement in equity share capital Amount As at July 02, 2020 Add: Issued during the period As at March 31, 2021 500 000 0.50 0.50 Add: Issued during the peri 500,000 0.50 As at September 30, 2021 Rights, preferences and restrictions attached to shares Equity Shares: The Company has only one class of equity shares having a par value of INR 1 per share. Each holder of equity is entitled to one vote per . CHANGES IN THE ACCOUNTING POLICIES AND THEIR EFFECT ON PROFITS AND RESERVES In the event of liquidation of the Company, the equity shareholders are eligible to receive the remaining assets of the Company, after distribution of all preferential amounts, in proportion to their shareholding Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company As at March 31, 2021 As at September 30, 2021 Equity shares: Motherson Sumi Systems Limited (including 6 shares held by its nominees) As per records of the Company, including its register of shareholders/ members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares. Shareholding of Promoters Shares held by promoters at the end of the period No. of shares % of total shares % Change during the period Promoter name Motherson Sumi Systems Limited 500,000\* \* including 6 shares held by nominees of Motherson Sumi Systems Limited Reserves and surplus As at September 30, 2021 As at March 31, 2021 Retained earnings Opening balance Loss during the period Closing balance **Current borrowings** As at September 30, 2021 As at March 31, 2021 Unsecured, considered good Indian rupee loan from related party (refer note 15) Indian rupee loan is unsecured and taken from holding company @ 5.5% p.a for one year Trade payables As at September 30, 2021 As at March 31, 2021 Total outstanding dues of micro, small and medium enterprises (refer note 17) Total outstanding dues of creditors other than micro, small and medium enterprises 0.34 TRADE PAYABLES AGING AS AT SEPTEMBER 30, 2021 Outstanding for following periods from Particulars due date of payment Less than 1 year 1-2 years 2-3 years More than 3 years MSME 0.24 0.24 Others Disputed dues - MSME (iv) Disputed dues – Others TRADE PAYABLES AGING AS AT MARCH 31, 2021 Particulars Outstanding for following periods from Total More than 3 years Less than 1 year 1-2 years 2-3 years MSME 0.34 0.34 Others Disputed dues - MSMF (iv) Disputed dues – Others 0 Other financial liabilities As at September 30, 2021 As at March 31, 2021 Current Interest accrued but not due on borrowings (refer note 15) Total 0.08 Other current liabilities As at September 30, 2021 As at March 31, 2021 Statutory dues including tax deducted at source 0.03 Total 2 Other expenses For the period starting from the date of the incorporation i.e. July 02, 2020 and ended as of September 30, 2020 For the period ended September 30, 2021 Rates & taxes Legal & professional expenses 0.03 3.25 0.01 Payment to auditor: - Audit fees 0.20 0.10 - Other services (certification) 0.24 3.65 3 Finance costs For the period starting from the date of the incorporation i.e. July 02, 2020 and For the period ende September 30, 2021 ended as of September 30, 2020 Other finance costs 0.10 0.10 4 Earnings per share For the period starting from the date of the incorporation i.e. July 02, 2020 and ended as of September 30, 2020 For the period ended September 30, 2021 Net loss after tax available for equity Shareholders (0.34) (3.65)Weighted average number of equity shares used to compute 500,000 basic and diluted earnings per share Basic and diluted earnings per share of INR 1/- each (0.68)(10.70)The Company does not have any potential equity shares and thus, weighted average number of shares for computation of basic EPS and diluted EPS remains same. Related party disclosures I. Related party disclosures, as required by Ind AS 24, "Related Party Disclosures", are given below: **Entity with control over the Company** Ownership interest Ownership interest As at March 31, 2021 As at September 30, 2021 Motherson Sumi Systems Limited ("MSSL") 100% 100% mentioned in 15 (I) above Transactions with related parties For the period starting from the date of the incorporation i.e. July 02, 2020 and For the period ended September 30, 2021 ended as of September 30, 2020 Holding company Issue of share capita 0.50 0.50 0.10 Interest expense Outstanding balances As at September 30, 2021 As at March 31, 2021 Holding company Interest accrued but not due on borrowings 6 Financial ratios As at September 30, 2021 As at March 31, 2021 Current Ratio 0.11 0.09 7 As per information available with the Company there are no dues payable to enterprises covered under micro, small and medium enterprises development Act. 2006.

Vardhmān Regd. & Corporate Office: Chandigarh Road, Ludhiana 141010, Punjab

In order to meet its funding requirements, the Company is generally funded by its shareholder, either as equity or debt.

Since, the Company does not have business operations hence the Company is not exposed to any liquidity risk and foreign currency risk.

19 Cash and Cash equivalents and short term borrowing, trade payable are the only financials assets and financials liability respectively, which have been recorded at amortised cost. The carrying value of cash and cash equivalents, short term borrowings and other financial liabilities are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled. 20 Amounts appearing as zero "0.00" in financials are below the rounding off norm adopted by the Company As per our report of even date

For S.R. Batliboi & Co. LLP

ICAI Firm Registration Number: 301003E/E300005 For and on behalf of the Board of Directors

Sanjay Mehta per Rajeev Sawhney Kunal Malani Membership No.: 096333 DIN: 03215388 DIN: 07309466 Place: Gurugram Date: November 20, 2021 Place: Faridahad Place: Mumbai Date: November 20, 2021 Date: November 20, 202

There is no change in the Accounting Policies of our Company M. SUMMARY OF CONTINGENT LIABILITIES

The Company has no contingent liability as on September 30, 2021.

Contingent liabilities transferred to the Company upon demerger of Domestic Wiring Harness Undertaking of Motherson Sumi Systems Limited and not acknowledged as debt is as below:

(Figures in ₹ million Particulars Amount (Upon demerger of DWH Undertaking into and with the Company) Excise, sales tax and service tax matters Claims from workmen SUMMARY OF RELATED PARTY TRANSACTIONS

Following is the summary of related party transactions as per the financial statement of the Company for the period from July 02, 2020 to September 30, 2020, from July 02, 2020 to March 31, 2021 and from April 01, 2021 to September 30, 2021.

				(Figures in < millio
Related Party	Particulars	For the audited period ended September 30, 2021	For the period audited from July 02, 2020 to March 31, 2021	For the period audited from July 02, 2020 to September 30, 2020
Motherson	Issue of share capital	-	0.50	0.50
Sumi Systems	Loan received	0.50	3.53	
Limited	Interest expense	0.10	0.08	_

The DWH Business, has various inter-dependencies with inter alia the remaining business of MSSL. The DWH Business sources various The DWH Business, has various inter-dependencies with inter alia the remaining business of MSSL. The DWH Business sources various goods or materials, including such as sourcing of various goods or materials, wires, various tools, jigs, fixtures, rubber parts, connectors and certain other components which are used to manufacture/ assemble wiring harmesses along with procurement of certain capital items as required for the DWH Business. Further, MSSL (either directly or through its subsidiaries or joint ventures) has a central team for some of the key functions in the areas of design and development services, finance, procurement engineering services, human resource, trave management, infrastructure support etc. To ensure that, the benefit of the in-house value chain continues to be available to the DWH Business, certain related party transactions have been entered into between the Company and MSSL (including its subsidiaries and joint venture companies), which are effective on and from Effective Date 1 i.e. January 5, 2022. Further, as on date, Motherson Lease Solution Limited ("MLSL"), extends car leasing services to MSSL and other entities under the Motherson group, for use by the employees of such companies and for other corporate purposes. This gives such entities availing services from MLSL a distinct cost advantage. The car leasing services is being extended to the Company. In addition to the above-mentioned transactions with MSSL (including its subsidiaries and joint ventures) and MLSL, there are various agreements and arrangements between the Company and Sumitomo Wiring Systems Limited, Japan ("SWS"), which include arrangements in relation, (a) purchase of components, such as wiring harness component and child parts, from relation to the manufacture and sale of domestic wiring harness and know-how and technical assistance to be provided by SWS, in relation to the manufacture and sale of domestic wiring harness and know-how and technical assistance to be provided by SWS, in relation to the manufacture and sale of dome stic wiring harness and its components. The above agreements and arrai

on and from Effective Date 1 i.e. January 5, 2022. D. DETAILS OF GROUP COMPANIES

In terms of the SEBI (ICDR) Regulations, the term 'group companies', includes (a) such companies (other than promoter(s) and subsidiary(ies)) with which there were related party transactions during the period for which financial information is disclosed, as covered under applicable accounting standards, and (b) any other companies considered material by the board of directors of the relevant issuer company. The Company has not entered into any transactions with Group Companies during the period for which financial information is disclosed accordingly, there are no Group Companies as on date.

disclosed accordingly, there are no croup Companies as on date. However, it may be noted that, while the DWH Undertaking was housed in MSSL (prior to the Scheme becoming effective), MSSL undertook various related party transactions in relation to the DWH Undertaking with companies which were considered as Group Companies, in terms of the SEBI (ICDR) Regulations,. Since the DWH Undertaking has now been transferred to the Company pursuant to the Scheme, going forward, the Company will undertake such related party transactions with companies which will be considered as its Group Companies, including the Related Party Transactions described in Paragraph N. All such related party transactions with Group Companies will be undertaken by the Company at arm's length and in accordance with the requirements of Applicable Laws.

. INTERNAL RISK FACTORS Our inability to identify and adapt to evolving industry trends and preferences and develop new products to meet our custo demands may adversely affect our business.

Changes in competitive technologies may render certain of our products obsolete or less attractive, and to compete effectively we must be Changes in competitive technologies may render certain of our products obsolete or less attractive, and to compete effectively we must be able to develop and produce new products or enhanced versions of existing products to meet our customers' demands in a timely manner. Our ability to anticipate changes in technology and regulatory standards and to successfully develop and / or procure and introduce new and enhanced products on a timely basis is a significant factor in our ability to remain competitive. Additionally, we may not be able to secure adequate financing for the capital expenditures required for the research and development and / or procurement of new technologies and products. If we are unable to secure adequate financing, or financing in time on commercially acceptable terms, or at all, we may be forced to curtail our product development programs, and our business, financial conditions and results of operations may be materially and adversely

curian our product overlopment programs, and our business, miancial conditions and results of operations may be materially and adversely affected. We are also subject to the risks generally associated with new product introductions and applications, including lack of market acceptance, delays in product development and failure of products to operate property.

The success of our newly designed products and other innovations depends in part on our ability to obtain, protect and preserve intellectual property rights to our designs and we cannot assure you that we will develop sufficient new revenue streams to replace revenue streams that may diminish as our current intellectual property rights expire.

We have rights in respect of a number of intellectual properties relating to the products we manufacture. Our success and competitive position depends on a combination of trade secrets and other unpastented properties.

we have rights in respect or a number of intellectual properties relating to the products we manufacture. Our success and competure position depends on a combination of trade secrets and other unpatented proprietary know-how, including, in particular, engineering drawings, exclusively licensed- in technologies, data and manufacturing processes and materials expertise. In addition, due to the high degree of customization of our technologies, new products and processes may be developed jointly with customers or suppliers. While the terms of these collaborations with customers or suppliers vary, in a limited number of cases, customers and suppliers restrict us from using the developed technology or producing the developed products for competitors for a period of time, while in a limited number of cases we may be prevented from exploiting such technology or product or selling to other customers at any time. Any dispute we may have with our customers regarding the ownership of patents or other forms of intellectual property, could negatively affect our business.

We believe that having a significant level of protected proprietary technology gives us a competitive advantage in marketing our products and services. We therefore try to obtain and protect certain intellectual property rights to our newly designed products and other innovations. However, we cannot be certain that the measures that we employ will result in the protection of our intellectual property rights to will result in the protection of our intellectual property rights or will result in the provention of unauthorized use of our proprietary technology. We also rely upon unpatented projectary know-how and continuing technological innovations and other trade secrets to develop and maintain our competitive position. While it is our policy to enter into rectiniogical inhorations and or in the secrets to develop and inflammation out competitive position, while it is our point of enter into confidentiality agreements with our key employees to protect our intellectual property, there can be no assurance that these confidentiality agreements will not be breached or that they will provide meaningful protection for our trade secrets or our proprietary know-how, if at all. In addition, there can be no assurance that other companies will not obtain knowledge of these trade secrets from independent development or other legal means of access. Any failure to protect our proprietary rights relating to our designs, processes, components, technology, trade secrets or proprietary know-how could have a material adverse effect on our business, financial condition and results of operations.

In addition, our existing intellectual property rights are not indefinite and will expire. There can be no assurance that we will develop sufficient revenue streams protected by equivalent rights in the future to replace revenue streams as the relevant intellectual property rights can be challenged on the basis of invalidity. Although we typically confirm that our processes do not violate existing intellectual property rights of third parties, we may face claims that our product designs or manufacturing processes infringe third party intellectual property rights. Even though many of our manufacturing services contracts generally require our customers to indemnify us for infringement claims relating to the product specifications and designs, a particular customer may be unwilling or unable to satisfy its indemnity obligations. In addition, we may be responsible for claims that the processes or components that we use in manufacturing infringe third party intellectual property rights. Infringement claims could subject us to significant liability for damages and potentially injunctive action and, regardless of merits, could be time-consuming and expensive to resolve. Our future success depends on our ability to satisfy changing customer demands by offering innovative products in a time

our intuite success depends of our about of salary virtueness and quality.

Our competitors may gain significant advantages if they are able to offer products satisfying customer needs earlier than we are able to and this could adversely impact our sales, results of operations and financial condition. Unanticipated delays or cost overruns in implementing

new product launches, expansion plans or capacity enhancements could also materially and adversely impact our financial condition and results of operations. Customer preferences seem to be moving in favor of more fuel efficient and environmentally friendly vehicles. In addition, increased government regulations, as exemplified by a number of initiatives, volatile fuel prices and evolving environment preferences of consumers has brought significant pressure on the automotive industry to reduce carbon dioxide emissions. Our operations may be significantly impacted if we experience delays in developing fuel efficient products that reflect changing customer preferences. In addition, deterioration in the quality of our automotive parts could force us to incur substantial costs and damage our reputation. There can be no assurance that the market acceptance of our future products will meet our sales expectations, in which case, we may be unable to realize the intended economic benefits of our investments and our financial condition and results of operations may be materially and adversely affected.

Private and commercial users of transportation increasingly use modes of transportation other than the automobile. The reasons for this include the rising costs of automotive transport, increasing traffic density in major cities and environmental awareness. Furthermore, the increased use of car-sharing concepts and other innovative mobility initiatives facilitates access to other methods of transport, thereby reducing dependency on the private automobile. A shift in consumer preferences away from private automobiles, and resulting decrease in the size and number of orders from our OEM customers, would also have a material adverse effect on our general business activity and on our sales, prospects, financial condition and results of operations

Any delay in the implementation or failure in the operation of our information systems could disrupt our operations and cause a unanticipated increase in costs. We have implemented various information technology ("IT") solutions to cover key areas of our operations. For instance, we have

implemented systems to consolidate data and other key performance parameters at the regional and corporate levels. Other significant IT solutions include systems designed to provide data security and to allow for collaboration of information across the network, as well as supply chain solutions to cover critical processes in relation to customers and suppliers across our manufacturing facilities. Any delay in the implementation or failure in the operation of these information systems could result in material adverse consequ operations, loss of information and an unanticipated increase in costs.

Further, these systems are potentially vulnerable to damage or interruption from a variety of sources, which could result in a material adverse effect on our operations. A large-scale IT malfunction could disrupt our business or lead to disclosure of sensitive company information. Qui effect on our operations. A large-scale I i manufaction could adress or lead to disclosure or sensitive company information. Our ability to keep our business operating depends on the proper and efficient operation and functioning of various IT systems, which are susceptible to malfunctions and interruptions (including those due to equipment damage, power outages, computer viruses and a range of other hardware, software and network problems). A significant or large-scale malfunction or interruption of one or more of our IT systems could adversely affect our ability to keep our operations running efficiently and affect product availability, particularly in the country, region or functional area in which the malfunction occurs, and wider or sustained disruption to our business cannot be excluded. In addition, it is possible that a malfunction of our data system security measures could enable unauthorized persons to access sensitive business data possible that a final initiation of our data system security measures could enhance treatment persons to account the same including information relating to our intellectual property or business strategy or those of our customers. Such malfunction or disruptions could cause economic losses for which we could be held liable. A failure of our information technology systems could also cause damage to our reputation which could harm our business. Any of these developments, alone or in combination, could have a material adverse effect on our business, financial condition and results of operations.

. Start-up costs and inefficiencies related to new products or programs can adversely affect our operating results and such cost may not be fully recoverable if new programs are cancelled.

New programs often entail material start-up costs with respect to the design, development and testing of the products to match the custor New programs often entail material start-up costs with respect to the design, development and testing of the products to match the customer's specifications, as well as establishing additional production lines or new facilities where required. If we are unable to recoup start-up costs, manage our labor and equipment resources effectively in connection with the establishment of new programs and new customer relationships, or to correctly estimate required resources, our gross margins and operating results could be adversely affected. These factors are particularly evident in the early stages of the life cycle of new products and new programs and in the opening of new facilities. These factors also affect our ability to efficiently use labor and equipment. In addition, if any of these new programs or new customer relationships were terminated or our existing customers shift their base of operations to a location where we do not have a manufacturing facility, our operating results could be adversely affected, particularly in the short term. We may not be able to adequately recover these start-up costs or replace anticipated revenues from any such pervenues for programs which could adversely affected in the program of the programs of the programs and the program of the programs and the programs are represented by the programs and the start of the programs and programs and the programs are represented by the programs and the start of the programs and the establishment of the programs and the establishment of the programs and the start of the programs and the start of the programs and the start of the programs and the establishment of the programs and the start of the programs and the start of the programs and the establishment of the programs and the start of the programs and the establishment of the programs and the prog replace anticipated revenues from any such new products or programs, which could adversely affect our business and financial condition

Our ability to pay dividends in the future will depend upon our future earnings, financial condition, cash flows, capital expenditute long-term target payout ratios, growth & investment opportunities, current capital ratios, current & prospective financial condition.

Our ability to pay dividends in the future will depend on our earnings, financial condition and capital requirements. Further, dividends distributed by us will attract tax deduction(s) and may be subject to other requirements. We have a board-approved dividend policy to govern our dividend payout. We may not generate sufficient income to cover our operating expenses and therefore may be unable to pay dividends to our shareholders.

We may not be successful in implementing our growth strategies, including our strategy to capture opportunity in the growing EV

Market.

The market for electric vehicles is relatively new, rapidly evolving, characterized by rapidly changing technologies, price competition, additional competitors, evolving government regulation and industry standards, frequent new vehicle announcements and consumers' willingness to adopt electric vehicles. A decline in the trend towards electrification driven by changing consumer preference or any change in government policy, laws and regulations that reduces or eliminates support for electrification of vehicles, resulting in lower demand for electrical vehicles and consequently a significant reduction in production of electric vehicles could have an adverse effect on our sales to electric vehicles CEMs and lead to a decline in our earnings from the electric vehicles market.

We expect our strategies to place significant demands on our management and other resources and require us to continue developing and improving our proportion. If provided the latest control to the proportion of the provided to the latest control to the provided that the provided to the control to the provided that the provided that

We expect our strategies to place significant demands on our management and other resources and require us to continue developing and improving our operational, financial and other internal controls. We may not be successful in implementing our growth strategies due to various factors, including failure to adapt to rapidly evolving technological changes, anticipate and accurately assess potential growth opportunities and new markets and effectively allocate resources and capital investment in a timely and cost-effective manner to capitalize on such opportunities, attract new customers, obtain sufficient financing for our expected capital expenditures, control input costs, effectively manage our internal supply chain, manufacturing processes and operations and costs related to research & development and maintain sufficient operational and financial controls. We may also not be successful in implementing our goals due to factors beyond our control, including shift in customer preferences towards products that we are unable to manufacture, change in business and spending plans of our customers with whom we have collaborated to produce new and innovative systems and components or downturn in the global economic, financial and market conditions resulting in decline in demand for our products.

Our inability to effectively manage the expansion of our business and execute our strategies effectively, could adversely affect our busines results of operations and financial condition.

Breach of applicable laws and regulations, including those related to environmental, health and safety regulations could adversely affect our business, operations and reputation.

amect our pusiness, operations and reputation.

Our operations are subject to various domestic laws and regulations governing, among other things, noise control, emissions to air, discharge to waters and the generation, handling, storage, transportation, treatment and disposal of waste and other materials, environmental concerns (including concerns about global climate change and its impact such as greenhouse gas emissions), fuel economy standards, health and safety of employees, labor and accounting laws, foreign trade and investment, import license requirements and tariffs and taxes and intellectual property enforcement issues. We are also required to obtain and comply with environmental permits for certain of our operations. For instance, we require approvals under the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, the Hazardous and Other Waste (Management and Transboundary Movement) Rules, 2016 in order to establish an operate our manufacturing facilities in India.

. We believe that our operations and manufacturing facilities will be operated in compliance, in all material respects, with such laws an regulations. However, there can be no assurance that we will be in complete compliance at all times with such laws, regulations and the term regulations. However, there can be no assurance that we will be in complete compliance at all times with such laws, regulations and the terms and conditions of any consents or permits. If we violate or fail to comply adequately with these requirements, we could be fined or otherwise sanctioned by the relevant regulators or our operations may be temporarily shut-down pending such compliance. Occurrence of any such events could adversely affect our business, reputation, financial condition or results of operations. In addition, these requirements may become more stringent over time and there can be no assurance that we will not incur significant costs or liabilities in the future in order to comply with evolving laws and regulations, including environmental, health and safety laws, regulations or other pertinent requirements that may be adopted or imposed in the future by governmental authorities. We do not carry any insurance to cover environmental liabilities in India where we operate. At same time, there is no pollution which is created in manufacturing process since the Company engaged in largely assembly operations.

Our continued operations are critical to our business and any shutdown of our manufacturing facilities or other manufacturing or production problems caused by unforeseen events may reduce sales and adversely affect our business, results of operations and the state of the sales and sales are sales and sales are sales. ancial condition.

Our manufacturing facilities are subject to operating risks and we may encounter manufacturing problems or experience difficulties or delays Our manufacturing sciences are subject to operating issas and we may encounter manufacturing proc-in production as a result of occurrence of the following events or any other events beyond our control: (a) forced or voluntary closure of manufacturing plants, including as a result of regulatory inspections

(b) problems with supply chain continuity, including as a result of natural or man-made disasters at one of our facilities or at a suppliers o

(c) manufacturing shutdowns, breakdown or failure of equipment, performance below expected levels of efficiency, obsolescence of our equipment and production facilities, industrial accidents and the need to comply with the directives of relevant government authorities;
(d) labor disputes, strikes, lock-outs that may result in temporary shutdowns or manufacturing disruptions;

(e) failure of a supplier to provide us with the critical raw materials or components for an extended period of time, which could impact (f) shortage of qualified personnel: or

changes in applicable local and international laws and regulations impacting our manufacturing facilities where we operate 10. We are required to obtain, renew or maintain statutory and regulatory permits, licenses and approvals to operate our business and our manufacturing facilities, and any delay or inability in obtaining, renewing or maintaining such permits, licenses and approvals could result in an adverse effect on our results of operations.
We are required to obtain and maintain various statutory and regulatory permits and approvals to operate our business in relation to the

environment laws and regulations, which requires us to comply with certain terms and conditions to continue our operations. Although we have no reason to believe that such statutory and regulatory permits and approvals will not be granted and / or renewed as and when requested, there could be events which may prevent us from being able to maintain, renew or obtain any required statutory and regulatory permits and approvals in the future, in a timely manner, or that no additional requirement will be imposed in connection with such request, including delay from the regulator in granting the licenses for any reasons beyond our control. In the event that we are unable to renew or maintain such statutory permits and approvals or comply with any or all of their applicable terms and conditions, or seek waivers or extensions of time for complying with such terms and conditions, our operations may be interrupted and penalties may be imposed on us by the relevant authorities.

Q. OUTSTANDING LITIGATIONS

As on date, there are no outstanding litigations against the Company, its Promoters, its Directors or any of the Group Companies.However, there are approximately 8 labour cases which pertain to the DWH Undertaking out of which 7 cases are pending adjudication a labour courts of Noida and Gurgaon. These cases are on account of different labour disputes such as dismissal for wrong bill submission dismissal for wifful damages to the property of DWH Undertaking, termination of services due to prolonged absenteeism, reinstatement with back wages initiated by the workmen, disobeying law and order etc. The total amount of claim involved in the aforesaid cases is estimated to be INR 17.05 Million.

Additionally, there are certain excise, sales tax and service tax matters pertaining to the DWH Undertaking, transferred to the Compa pursuant to the demerger. The total amount of claim involved in the aforesaid cases is estimated to be INR 7.25 Million.

Accordingly, summary of contingent liabilities transferred to the Company upon demerger of DWH Undertaking and not acknowledged as

			(9
	SI. No.	Particulars	Amount (Upon demerger of DWH Undertaking into and with the Company)
	1.	Excise, sales tax and service tax matters	7.25
	2.	Claims from workmen	17.05
ь	DECIII ATO	DRY ACTION	

No action has been initiated by SEBI or the Stock Exchanges against the Promoters during the five years preceding the date hereof

S. OUTSTANDING CRIMINAL PROCEEDINGS AGAINST THE PROMOTERS As on date, there are no outstanding criminal proceedings against the Promoters

PARTICULARS OF HIGH, LOW AND AVERAGE PRICES OF THE SHARES OF MOTHERSON SUMI SYSTEMS LIMITED DURING THE PRECEDING THREE YEARS

The equity shares of Motherson Sumi Systems are listed on BSE Limited ("BSE") and the National Stock Exchange of India Limited ("NSE" The following table provides details of high, low and average price on BSE and NSE for the preceding three years:

Particulars	FY 2021	FY 2020	FY 2019***
High*			
BSE	233.85	157.90	355.85
NSE	233.75	158.20	356.20
Low*			
BSE	54.80	53.40	129.00
NSE	54.70	53.40	128.75
Average**			
BSE	128.62	119.59	240.48
NSE	128.62	119.58	240.55
* The high and low prices durir	ng a particular financial year are deriv	red from the closing prices of trading	g days prevalent during a particula

financial year

\*\*\* Company has issued bonus shares in the ratio of one equity share for every two equity shares held by the shareholders as on the recon

II MATERIAL DEVELOPMENT AFTER THE DATE OF THE RALANCE SHEET The Hon'ble NCLT vide order dated December 22, 2021 (certified copy received on December 23, 2021) sanctioned the composit

scheme of amalgamation and arrangement amongst Motherson Sumi Systems Limited, Samvardhana Motherson International Limited and the Company and their respective shareholders and creditors under sections 230 to 232 and other applicable provisions of the and the Company and their respective shareholders and creditors under sections 230 to 232 and other applicable provisions of the Companies Act, 2013. Pursuant to the terms of the Scheme, inter alia, the DWH Undertaking las defined in the Scheme) of MSSL has been demerged into and with our Company. The effective date of the Demerger is January 5, 2022 with effect from the Appointed Date 1 of the Scheme, i.e. April 1, 2021. Accordingly, 3175, 34, 237 Equity Shares of Re. 1 was allotted to the shareholders of MSSL as on January 17, 2022 (record date) on January 19, 2022 and 5,00,000 Equity Shares of Re. 1 of the Company, held by MSSL were cancelled. Our Board of Directors was reconstituted and KMPs were appointed. Formation of Committees was done.

The equity shares of our Company are proposed to be listed on the BSE Limited and the National Stock Exchange of India Limited. Our Company has received in-principle approval for listing from BSE and NSE on February 28, 2022 and March 2, 2022, respectively. Our Company has also received an exemption from SEBI granting relaxation from the applicability of Rule 19(2)(b) of SCRR read with the Master Circular SEBI/HO/CFD/DIL1/10/IRP/2021/10000000665 dated November 23, 2021 for listing of the shares of the Company vide

For and on behalf of Motherson Sumi Wiring India Limited

Anurag Gahlot
Whole Time Director and Chief Operating Officer
DIN No.: 09455743

Vivek Chaand Sehgal

Sd/-

Pooia Mehra

Sd/-

Company Secretary and Compliance Officer Membership No.: FCS 5088

Place: Noida **Date:** March 15, 2022 DIN No.: 00291126

### VARDHMAN TEXTILES LIMITED

(India) PAN No.: AABCM4692E; CIN: L17111PB1973PLC003345 Tel No: 0161-2228943-48, Fax: 0161- 2601048 E-mail: secretarial.lud@vardhman.com; Website: www.vardhman.com

**COMPANY NOTICE OF RECORD DATE** Notice is hereby given pursuant to Section 91 of the Companies Act, 2013 and

Regulation 42 and 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable provisions, if any, that Saturday, March 26, 2022 has been fixed as Record Date for determining eligibility of the shareholders for split/sub-division of each Equity Share of the Company having face value of Rs.10/- per share into Five Equity Shares having face value of Rs. 2/- per share.

This notice is also available on the websites of:a) Company (www.vardhman.com)

b) BSE Ltd. (www.bseindia.com)

8 Financials Risk and Capital management

c) NSE Ltd. (www.nseindia.com)

FOR VARDHMAN TEXTILES LIMITED

Date: 15.03.2022 (Sanjay Gupta) Company Secretary Place: Ludhiana

F	D INFRASTRUCTURE DEV irst Floor, LIC Jeevan Nidhi Building, 11 141-2747001, Facsimile: +91 141-2747010, E	Ambedkar Circle, Bhawani Singh I	Marg, Jaipur-302005		
RIDCC	PR/PRJ/ADM/NEW-519/2022/483	E-NIT	Dated: 15.03.2022		
RIDCOR intends to invite online tenders through e-procurement for various works as per details given below:					
S. No.	Description	Name of roads	Period for downloading the Bid document		
1	Collection of user fee and operation of toll plazas for the period from 01/04/2022 to 30/06/2022 (91 Days)	(1) Phalodi-Ramji Ki Gol, (2) Hanumangarh-Kishangarh and (3) Lalsot-Kota roads	from 16/03/2022(1700 Hrs) to 24/03/2022 (18:00 Hrs)		
Empanelment of Agency & Rationalization of Annual Rate Contract for 2 years for Providing Manpower to Collect User Fee at toll plaza(s) along with Incident Management situated on various project roads developed by RIDCOR/RIPL in Rajasthan					
All the	All the particulars and amendments related to this E-NIT can be viewed on the above said				

vebsite. Interested agencies/firms are required to be registered on the websit http://eproc.rajasthan.gov.in through digital signatures. Director

THE SINGARENI COLLIERIES COMPANY LIMITED (A Government Company)
Regd. Office: KOTHAGUDEM-507101, Telangana. E-PROCUREMENT TENDER NOTICE Tenders have been published for the following Services / Material Procurement through e- procurement platform For details, please visit https://tender.telangana.gov.in - or - https://www.scclmines.com NIT/Enquiry No - Description / Subject - Last date and time for Submission of bid(s) E022100394- Procurement of Drilling accessories for 150mm & 250mm RBH Drills under rate. contract for a period of 2 years against open Enquiry - 24.03.2022-17:00 Hrs. E092100437- Procurement of Miners Safety Helmets on Rate Contract Basis for a Period of two years - 29.03.2022-E092100434- Procurement of Uniforms for Active Rescue trained persons- 29.03.2022-17:00 Hr EU92100434- Procurement of Uniforms for Active Rescue trained persons- 29.03.2022-17.00 Hrs.

General Manager (Material Procurement)

NIT/Enquiry No.- Description/Subject/Estimated Contract Value - Last date and time for Submission of bid(s)

MMR/CVU.E-MMT-119/2021-22- Maintenance of filter beds near KK-1, KK-3 and KK-5 Mines including
maintenance of water supply lines at Mandammarri area for the years 2022-23 and 2023-24 (For 2 years period)-Rs.

49.00,75/1-71.03.2022-4:09P.M. 49.00.75/17.103.2022-43.01-M.

GM (Mandamarr)

CRPICVL/CORTN-95/2011-22, Dr. 08.03.2022- Repairs to existing Compound walls of Main hospital, Head rific and S.C. Women's college including replacement of damaged fencing over compound wall at Kothaguden Corporate, Bhadradri Kothaguden Explana State-Invited under earmarked works-Contractors belonging to SC community only are eligible) - Rs. 72,56,565-23.03.2022-4.30 P.M.

General Manager (Civil) DIPR No: 2821-PP/CL-AGENCY/ADVT/1/2021-22. Dt: 14-03-202

PSPCL Punjab State Power Corporation Limited (Regd. Office: PSEB Head Office. The Mall Patial-147001) Corporate Identity No.: U40109PB2010SGC033813 Website: www.pspcl.in. (Contact Number- 96461-22227) TENDER ENQUIRY NO. 64/CE/RE&APDRP/RDSS/PMA/2021-22 Dated: 14.3.2022 CE/RE&APDPR invites E-Tenders from reputed and experienced consultants fo

providing Consultancy Services (PMA) for assisting and supporting in Project Management to PSPCL under "Revamped Distribution Sector Scheme launched For detailed NIT and Tender specifications please refer to https://eproc

punjab.gov.in from 15.03.2022 NOTE:- Corrigendum and addendum, if any will be published online a

https://eproc.punjab.gov.in. C 50/22 76155/12/676/2021/12712

CE/RE&APDPR

### **PUBLIC NOTICE**

**ENEXIO POWER COOLING SOLUTIONS INDIA PRIVATE LIMITED** Read. Office: 443, Anna Salai (Guna Building), Teynampet,

Chennai - 600 018, Tamil Nadu, India

NOTICE is hereby given that the share certificates for the undermentioned equity shares of the face value of Rs.10/- per share of the Company ("said shares") have been lost / mislaid and the holder of the said shares / applicant has applied to the Company to issue duplicate share certificates:

Folio No.	Share Certificate Nos.	Distinct	ive Nos.	No. of Shares	
ruliu Nu.	Share Certificate Nos.	From	To	NU. UI SIIAIES	
001	001	1	102000	1,02,000	
"	007	200001	608000	4,08,000	
Any person who has a claim in respect of the said shares should lodge					

such claim with the Company at its Registered Office within 15 days from this date else the Company will proceed to issue duplicate certificates without any further intimation. Sd/-

**ENEXIO Germany GmbH** 

(Name of the Shareholder / Applicant)



# BAMBINO AGRO INDUSTRIES LIMITED 🗟 CIN: L15440TG1983PLC004363; 4E, Surya Towers, S.P. Road, Secunderabad - 500 003 Ph No: 040-44363322, Email Id: cs@bambinoagro.com

Notice is hereby given that the following share certificates of Bambino Agro Industries imited having its Registered Office at 4E. Surva Towers, S.P. Road, Secunderabad 500003, Telangana, standing in the name of (details below) have been lost and that ar application for the issue of duplicate(s) in lieu thereof has been made to the Registrars (Fin Technologies Private Limited |Karvy Selenium Tower B, Plot 31-32, Gachibowl Financial District, Nanakramguda | Hyderabad-500 032, P:+91 040 6716 1566, Email Id: murthy.psrch@kfintech.com, to whom objections, if any, should be made within 15 days from the date of this publication. The public are cautioned against dealing in any way witl

S.NO	FOLIO NO	NAME	Share Cert. Nos.	DIST From	DIST To	No of Shares	Face Value
1	BAL007811	NILACHAL TALUKDAR	39542	3954101	3954200	100	Rs.10/-
2	BAL006592	G V UMA & N V RAMAMURTHY	37635	3763401	3763500	100	Rs.10/-
3	BAL006592	G V UMA & N V RAMAMURTHY	37637	3763601	3763700	100	Rs.10/-

For Bambino Agro Industries Ltd Shirisha Myadam Date: 15th March 2022 Chairman & Managing Director Place: Secunderabad DIN: 07906214





Place: Bochum

Date : March 14, 2022

















