

Policy Statement Human Rights.

Policy Statement on Respecting and Upholding Human Rights and the Associated Environmental Standards.

Scope: Region Germany

Adopted by the Board of Directors of SMP Deutschland GmbH
Version: 2/ Release Date: September 01, 2026

Registered Office: Schlossmattenstr. 18, 79268 Bötzingen, Germany
Registration Number / Steuer-Nr. 07025/15805 USt-ID: DE814181750
Website: www.motherson.com

Table of Contents

1. Values and Sustainability Principles of the Motherson Group 3

2. Our Approach to Analysing Risk. 4

3. Preventive and Corrective Measures..... 4

4. Expectations Towards Our Employees..... 5

5. Expectations Towards Our Partners. 5

6. Established Complaint Mechanisms in accordance with our Whistleblower Policy..... 5

7. Internal Responsibilities..... 5

8. Continuous Optimisation and Reporting..... 5

1. Values and Sustainability Principles of the Motherson Group

Text The Motherson Group ('Motherson') combines the power of innovation and product quality to develop diversified and sustainable products that meet the needs of customers in a wide range of industries and around the world.

Our 'Policy Statement on Respecting and Upholding Human Rights and the Associated Environmental Standards' emphasises the Motherson Group's commitment to these values, in addition to its numerous sustainability initiatives. Detailed reporting on our sustainability initiatives is included in the Motherson Groupe Sustainability Reports and the Global Citizenship Reports (Sustainability and Global Citizenship - Motherson Group). In addition, we have implemented Group-wide guidelines that express our attitude towards ourselves and our stakeholders and form the basis of our daily actions. At Group level, these are the following guidelines in particular:

- Corporate Social Responsibility Policy
- Climate Change Policy
- Human Rights Principles
- Code of Conduct for Managers
- Code of Conduct for Employees
- Supplier Code of Conduct
- Prevention of Harassment Policy
- Inclusion and Diversity Policy
- Whistleblower Policy

Motherson aims to make a significant contribution to the observance of internationally recognised human rights. The prevention of human rights violations is a key component of these values.

Human rights are universal. The inherent dignity and equality of all people is the basis for freedom, justice and peace worldwide. Motherson upholds the principle that everyone has the right to be treated with dignity, fairness and respect. Motherson respects the dignity, fundamental freedoms and human rights of its employees, contractors and the communities in which they live and work.

With regard to our commitment to human rights, we are particularly committed to the following frameworks and standards across the Group:

- United Nations Universal Declaration of Human Rights (UN-UDHAR)
- United Nations (UN) Guiding Principles on Business and Human Rights
- Conventions and recommendations of the International Labour Organization (ILO) on labour and social standards
- Guidelines for Multinational Enterprises of the Organisation for Economic Co-operation and Development (OECD)
- 10 Guiding Principles for the Social and Environmental Governance of Globalisation of the United Nations Global Compact (UNGC)

In addition, Motherson is committed to making a significant contribution to leaving a clean environment for our next generation and doing all we can to preserve the future of the planet by introducing environmentally friendly technologies, business practices and innovations that lead to a clean and green future. For Motherson and our stakeholders, this is an issue of high importance to which we want to make a positive contribution. In this regard, Motherson is actively working on the following principles to minimise the environmental impact of its current operations and supply chains, with a focus on the following areas, among others:

- Minimising and avoiding the emission of greenhouse gases
- Improving energy efficiency in all areas and optimising access to renewable energy sources
- Improving the efficiency of water utilisation and water extraction
- Minimising and avoiding waste with a focus on the increased use of recycling solutions
- Focusing on climate-friendly measures and maximising the economic circular economy
- Adapting to and meeting evolving regional and country-specific environmental targets

Adopted by the Board of Directors of SMP Deutschland GmbH
Version: 2 / Release Date: September 01, 2026
Scope: Region Germany

We take the internationally recognised standards and legal regulations, such as the German Supply Chain Duty of Care Act ('LkSG'), as an opportunity to constantly drive forward the fulfilment of our requirements for human rights and environmental conditions in our supply chains. In addition to our guidelines, our declaration of principles defines the minimum requirements and expectations for our employees, partners, customers, service providers, suppliers and their employees as well as other stakeholders.

The following declarations explain the aspects and scope of our commitment to respecting and upholding human rights and the associated environmental standards and thus our commitment to corporate responsibility.

2. Our Approach to Analysing Risk

As part of our risk management, we carry out risk analyses for human rights and environmental risks on an annual basis, as required, or when we receive information via our complaint procedure. Our systematic basic analysis generally covers our business division as well as our direct suppliers and service providers. However, if there are actual indications that human rights and/or environmental breaches of duty by indirect suppliers (upstream suppliers) or service providers are possible, we extend our risk management to the latter.

In the first step of our analysis, the so-called abstract risk analysis, we ensure transparency in our supply chain. In addition to gaining an overview of our own procurement processes and the structure and players in our supply relationships, we also identify potential risks. We compare our locations, product groups, raw materials and industries with critical threshold values from various relevant indices and external sources of information (e.g. industry initiatives, risk databases) and use this to assess potentially risky business areas and suppliers.

In the second step, the so-called specific risk analysis, we evaluate and prioritise which potential risks in our business area and which supplier relationships are to be considered in greater depth and addressed first. The prioritisation of identified potential risks is based in particular on the following criteria: our influence, our risk contribution, the potential risk impact and the probability of occurrence. One criterion is, for example, the severity of the identified risk in conjunction with a relevant causal contribution (e.g. large purchasing volumes of a certain product group).

3. Preventive and Corrective Measures

Part of our risk management system is the development and implementation of appropriate preventive measures within the value creation process, with which we pursue the goal of preventing human rights and environmental violations as far as possible.

We sensitise our employees through targeted training and prepare them for the additional legal requirements. We also implement control mechanisms within our supplier management system in order to better reflect our human rights and environmental expectations when selecting suppliers. Based on the risk analyses and our experience, we also carry out regular reviews of our procurement strategies and purchasing practices and adapt them if necessary.

We take further preventive measures depending on our assessments as part of the regular risk analyses. As part of the supplier qualification process on our B2B platform, we use a compliance questionnaire that suppliers are obliged to answer. In addition, we ask our contractual partners to accept our Supplier Code of Conduct during the registration process. In this code, our suppliers are asked to take appropriate and comprehensible measures so that they also fulfil their due diligence obligations, including in their own supply chain. Other measures that are taken when the situation is assessed accordingly include obtaining and evaluating self-disclosures and training suppliers.

If, despite our preventive measures, there are indications, suspected cases or imminent or actual violations in the environment of our suppliers, we will immediately take appropriate corrective measures to counter the grievances. In doing so, we endeavour to make the best possible use of our ability to influence the violator and, if necessary, to implement corrective measures in cooperation with third parties, such as industry initiatives or associations. In the event of very serious violations and should the measures taken remain ineffective, we reserve the right to terminate the business relationship with the relevant suppliers.

We pursue a restrictive zero-tolerance strategy in our own business area. If human rights and environmental risks are imminent or have already occurred, we will immediately take all necessary measures to clarify the causes of the offence and eliminate its effects.

Adopted by the Board of Directors of SMP Deutschland GmbH
Version: 2 / Release Date: September 01, 2026
Scope: Region Germany

4. Expectations Towards Our Employees

We expect the best possible cooperation from our employees to establish and continuously implement the measures described in this policy statement as part of the value creation process. Our employees are encouraged through both internal and external channels to comply with and observe our values and sustainability principles. We also regard cross-divisional and global compliance with the internationally recognised standards and frameworks referred to in this statement within our business divisions as a matter of course. Furthermore, we call on each of our employees to exercise increased care and caution, particularly in connection with the regions and sectors identified as potentially risky. If risks or violations within our business areas or our supply chains become known or are imminent, we call on them to report them via our complaints procedure and to actively participate in preventive and corrective measures. To sensitise our employees to our human rights and environmental objectives and expectations, we also communicate this policy statement via company-wide internal channels.

5. Expectations Towards Our Partners

We expect our partners, in particular our suppliers and service providers, to comply globally with the internationally recognised standards and frameworks referred to in this statement and to address them in the direction of upstream suppliers. We also call on them to support us actively and in partnership in carrying out risk analyses and implementing the resulting preventive and corrective measures. In particular with regard to the risks identified in the risk analyses within our supply chain, we promote prudent and reflective behaviour on the part of all parties involved. Our complaints procedure is also open to all of our partners' stakeholders for human rights or environmental-related information or complaints. In order to create clarity regarding our human rights strategy, we communicate this within our supplier network.

6. Established Complaint Mechanisms in accordance with our Whistleblower Policy

We enable all stakeholders along our supply chains to submit complaints and reports regarding human rights and environmental risks or violations in our business area or our suppliers and upstream suppliers. We have set up a complaint procedure for this purpose. In principle, an (anonymous) complaint can be submitted worldwide via weblink [EthicsPoint - Motherson](#). Every report or complaint is followed by a structured process. If the report or complaint is determined to be justified, appropriate and adequate remedial measures will be initiated to eliminate or mitigate the violation or risk.

The identity of the complainant or whistleblower will be treated as strictly confidential in all cases. This also serves in particular to protect the reporting person from any potential disadvantages. Our Whistleblower Policy is authoritative for the complaints procedure, and its provisions shall prevail and be applied in case of doubt. Further information can be found at [Whistle-blower-Policy.pdf](#).

7. Internal Responsibilities

The company's management and the management bodies of the divisions concerned are responsible for ensuring the implementation of and compliance with the measures set out in this policy statement. The Whistleblower Committee of the regional Chairman's office is responsible for overseeing our complaints procedure.

If a complaint falls within the responsibility of our internal Human Rights Officer, the officer will be involved where necessary and will support the clarification of the facts of the case as well as the monitoring of further processing.

In the case of external complaints, the Whistleblower Committee informs the Procurement department where necessary and requests that it take appropriate action. The Supplier Sustainability Management department is responsible for conducting risk analyses and initiating measures derived from them. Measures relating to our suppliers and upstream suppliers are implemented jointly by the Supplier Sustainability Management and Purchasing departments. The implementation of measures in our own business area is the responsibility of the unit concerned.

8. Continuous Optimisation and Reporting

Our risk management serves as the starting point for continuous optimization. In particular, we see potential for improvement in digital solutions from external service providers, especially regarding the complaint procedure, risk analyses, and the

Adopted by the Board of Directors of SMP Deutschland GmbH

Version: 2 / Release Date: September 01, 2026

Scope: Region Germany

implementation of preventive measures. For this reason, we have already switched our complaint procedure to a group-wide platform since 2023 (see weblink [EthicsPoint - MotherSON](#)).

To further strengthen our sustainability-related risk analysis, we now use the EcoVadis solution. By utilising this established platform, which is also based on advanced data-driven and AI-supported methods, we can make our risk analyses significantly more comprehensive and efficient. Furthermore, this intelligent approach enhances our ability to identify and thoroughly assess risk-increasing events and potential breaches along our supply chain at an early stage.

We fulfil our continuous reporting obligation by regularly updating our Policy Statement on Respecting and Upholding Human Rights and the Associated Environmental Standards and publishing it both internally and externally on our company website.

On behalf of the MotherSON Group:

Andreas Heuser
Managing Director

Christophe Ancy
Chief Executive Officer

Adopted by the Board of Directors of SMP Deutschland GmbH
Version: 2 / Release Date: September 01, 2026
Scope: Region Germany