

Independent Auditor's Report on the Quarterly and Year Ended Audited Consolidated Financial Results of JK Tyre & Industries Limited Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To
**The Board of Directors of
JK Tyre & Industries Limited
New Delhi**

Opinion

1. We have audited the accompanying statement of quarterly and year ended Consolidated Financial Results of **JK Tyre & Industries Limited** (hereinafter referred to as the "Holding Company"), its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") and its share of net profit/(loss) after tax and total comprehensive income/(loss) of its associates for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the audit reports of the other auditors on financials results/financials information of subsidiaries and associates referred to in Other Matters section below, the Statement:

- a. includes the results of the following entities:

(i) Subsidiaries:

3DInnovations Private Limited
J.K. International Limited
J.K. Asia Pacific Limited (JKAPL)
J.K. Asia Pacific (S) Pte Ltd (JKAPPL-Subsidiary of JKAPL)
Lankros Holdings Limited (LANKROS)
Sarvi Holdings Switzerland AG (SARVI-Subsidiary of LANKROS)
J.K Tornel, S.A. de C.V. (JKTSA-Subsidiary of SARVI)
Comercializadora America Universal, S.A. DE C.V.*
Compania Hulera Tacuba, S.A de C.V.*
Compania Hulera Tornel, S.A. de C.V. (CHT)*
Compania Inmobiliaria Norida, S.A. de C.V.*
General de Inmuebles Industriales. S.A. de C.V.*
Gintor Administracion. S.A. de C.V.*
Hules Y Procesos Tornel, S.A. de C.V. *
Treal Mobility Solution Private Limited
* Subsidiary of JKTSA



Regd. Office: 19, Esplanade Mansions, 14 Government Place East, Kolkata 700069, West Bengal, India.

Lodha & Co (ICAI Reg. No. 301051E) a Partnership Firm was converted into Lodha & Co LLP (Identification No. ACE-5752) a Limited Liability Partnership with effect from December 27, 2023

Kolkata Mumbai New Delhi Chennai Hyderabad Jaipur

(ii) Associates:

Valiant Pacific L.L.C. (Associate of JKAPPL)
Dwarkesh Energy Limited
Western Tire Holdings, Inc. (Associate of CHT)

- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

2. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group and its associates 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 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 the audit evidence obtained by us and other auditors in terms of their reports referred to in Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.

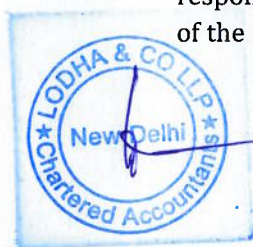
Emphasis of Matter

3. We draw attention to notes to the accompanying Statement in respect of the Scheme of Amalgamation of Company's subsidiary Cavendish Industries Limited ("the Amalgamating Company") with the Company, as further detailed in the said note. The comparative financial information for the quarter and year ended 31st March 2025 have been restated in the accompanying standalone financial results to give impact to the Scheme from the appointed date in accordance with Ind AS -103, Business Combinations.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

4. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group



and its associates in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

5. The respective Board of Directors of the companies included in the Group and its associates, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and its associates 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 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 results, that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of the Group and of its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates are responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

6. Our objectives are to obtain reasonable assurance about whether the statement 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 the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, 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. 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 made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group and of its associates 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 statement 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 Group and its associates to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and of its associates of which we are the independent auditors and whose financials information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company 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 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.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

- a) We did not audit the financial statements of 14 subsidiaries (including 12 subsidiaries incorporated outside India) whose financial statements/financial results/financials information reflect total assets of Rs. 3647.59 crores as at March 31 2026, total revenue of Rs. 649.01 crores and Rs. 3681.91 crores, total net profit / (loss) after tax of (Rs. 17.51) crores and Rs. 165.49 crores, total comprehensive income/(loss) of (Rs. 17.64) crores and Rs.159.91 crores for the quarter and year ended March 31, 2026 respectively and net cash inflow of Rs.90.32 crores for the year ended on that date, as considered in the Statement. The Statement also includes the Group's share of profit/(loss) after tax of (Rs.5.48) crores and (Rs.0.52) crores and total comprehensive income of (Rs.5.48) crores and (Rs.0.52) crores for the quarter and year ended March 31, 2026, respectively, as considered in the Statement, in respect of two associates whose financial statements have not been audited by us. These financial statements have been audited by other auditors, whose reports have been furnished to us by the management of the Holding Company and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, is based solely on the report of such auditors and the procedures performed by us are as stated under Auditor's Responsibilities for the Audit of the Statement section above.
- b) We did not audit the financial statements of a subsidiary incorporated outside India, whose unaudited standalone financial statements reflect total assets of Rs. 0.01 crore as at March 31, 2026, total revenue of NIL and NIL, total net profit/ (loss) after tax NIL and NIL, total comprehensive income/(loss) of NIL and NIL for the quarter and year ended March 31, 2026 respectively and net cash outflows Rs.0.01 crore for the year ended on that date, as considered in the Statement. These financial statements are unaudited and have been furnished to us by the management of the Holding Company and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of said subsidiary, is based solely on such unaudited financial statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial statements are not material to the Group.
- c) The Statement include the Group's share of profit/ (loss) after tax of (Rs. 0.09) crore and Rs.0.23 crores and total comprehensive income/(loss) of (Rs. 0.10) crore and (Rs. 0.58) crores for the quarter and year ended March 31, 2026 respectively, as considered in the Statement, in respect of one associate whose financial statements have not been audited by us. This financial information is unaudited and have been furnished to us by the Board of Directors and disclosures included in respect of said associate, is based solely on the certificate furnished by the Board of Directors of such Company. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial statements are not material to the Group. The Group has not consolidated the



financial results of one associate company, Hari Shankar Singhania Elastomer and Tyre Research Institute (HASETRI) which is section 8 company under Companies Act 2013 and the equity of the said associate company is not available for distribution to its members.

Our opinion on the Statement, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

- d) Audit of Published audited Consolidated Financial Results of quarter and year ended 31st March 2025 and audit of year ended 31st March 2025 of Published Consolidated Financial Statements, before considering the impact of above mentioned Scheme as described in paragraph no.3 were carried out by preceding auditors S S Kothari Mehta & Co. LLP. They submitted unmodified Audit Report dated 20th May, 2025.

Our opinion on the statement is not modified in respect of the above matter.

- e) The Statement includes the results for the quarter ended 31st March , 2026, being the balancing figure between the audited figures in respect of the full financial year ended 31st March , 2026 and the published unaudited year -to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For LODHA & CO LLP

Chartered Accountants

Firm Registration No. 301051E/E300284


N. K. Lodha

Partner

Membership No. 85155

UDIN: 26085155XNVVGZ3777

Place: New Delhi

Date: 26th May, 2026



JK TYRE & INDUSTRIES LTD.

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March, 2026

(₹ in Crores)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)*	31.03.2026 (Audited)	31.03.2025 (Audited)*
I.	Revenue from Operations	4223.44	4222.96	3,758.60	16326.65	14692.92
II.	Other Income	9.39	12.31	21.29	57.63	79.28
III.	Total Income (I+II)	4232.83	4235.27	3779.89	16384.28	14772.20
IV.	Expenses					
	Cost of Materials Consumed	2,541.40	2460.00	2,222.82	9713.54	9084.84
	Purchases of Stock-in-trade	64.98	51.64	40.39	196.97	154.79
	(Increase) / Decrease in Inventories of Finished Goods, Work-in-progress and Stock-in-trade	15.78	57.72	159.34	178.10	(63.71)
	Employee Benefits Expense	411.02	398.32	361.54	1605.88	1451.02
	Finance Costs	100.55	105.59	120.73	428.47	476.29
	Depreciation and Amortisation Expense	122.73	119.41	116.94	472.20	456.49
	Other Expenses	653.19	684.49	611.42	2600.79	2467.43
	Total Expenses	3909.65	3877.17	3633.18	15195.95	14027.15
V.	Operating Profit (PBIDT)	546.46	583.10	384.38	2089.00	1677.83
VI.	Profit / (Loss) before Exceptional Items and Tax (III-IV)	323.18	358.10	146.71	1188.33	745.05
VII.	Exceptional Items	(46.67)	(104.02)	(2.77)	(145.59)	(31.62)
VIII.	Profit / (Loss) before Tax (VI+VII)	276.51	254.08	143.94	1042.74	713.43
IX.	Tax Expense					
	(1) Current Tax	93.32	(125.94)	53.72	94.67	177.01
	(2) Deferred Tax	(4.57)	170.97	(12.21)	173.88	20.63
X.	Profit / (Loss) after Tax (VIII-IX)	187.76	209.05	102.43	774.19	515.79
XI.	Share in Profit / (Loss) of Associates	(9.80)	(1.32)	(3.77)	1.71	(6.48)
XII.	Profit / (Loss) for the period (X+XI)	177.96	207.73	98.66	775.90	509.31
XIII.	Profit / (Loss) for the period attributable to:					
	Owners of the Parent	177.99	207.75	98.78	776.09	509.43
	Non-controlling Interest	(0.03)	(0.02)	(0.12)	(0.19)	(0.12)
XIV.	Other Comprehensive Income					
(A)	Items that will not be Reclassified to Profit or Loss					
	Re-measurement gain / (loss) on Defined Benefit Plans	(4.07)	5.33	7.38	(5.92)	5.16
	Share of Other Comprehensive Income in Associates	-	-	(0.01)	-	(0.02)
	Income Tax Relating to Items that will not be Reclassified to Profit or Loss	1.04	(0.96)	(1.87)	1.88	(1.36)
(B)	Items that will be Reclassified to Profit or Loss					
	Exchange Differences on Translating the Financial Statements of Foreign Operations	28.19	20.10	7.46	132.79	(91.34)
	Total Other Comprehensive Income for the period	25.16	24.47	12.96	128.75	(87.56)
XV.	Total Comprehensive Income for the period (XII+XIV)	203.12	232.20	111.62	904.65	421.75
XVI.	Other Comprehensive Income for the period attributable to:					
	Owners of the Parent	25.15	24.47	12.96	128.75	(87.56)
	Non-controlling Interest	0.01	-	-	-	-
XVII.	Total Comprehensive Income for the period attributable to:					
	Owners of the Parent	203.14	232.22	111.74	904.84	421.87
	Non-controlling Interest	(0.02)	(0.02)	(0.12)	(0.19)	(0.12)
XVIII.	Paid-up Equity Share Capital (Face Value: ₹ 2/- per share)	57.66	57.66	54.80	57.66	54.80
XIX.	Other Equity excluding Revaluation Reserve				6003.16	4929.35
XX.	Earnings per equity share of ₹ 2 each					
	Basic (₹)	6.25	7.29	3.47	27.24	17.88
	Diluted (₹)	6.25	7.29	3.47	27.24	17.86

* restated after taking effect of the Scheme of Amalgamation of CIL with the Company.



JK TYRE & INDUSTRIES LTD.

Statement of Consolidated Assets and Liabilities

(₹ in Crores)

Sl. No.	Particulars	As at 31.03.2026	As at 31.03.2025
		(Audited)	(Audited)*
	ASSETS		
(1) Non-current Assets			
(a)	Property, Plant and Equipment	6930.00	6523.79
(b)	Capital Work-in-progress	1091.41	417.33
(c)	Investment Property	5.21	5.31
(d)	Goodwill	17.17	17.17
(e)	Other Intangible Assets	230.89	205.26
(f)	Intangible Assets under Development	8.49	1.12
(g)	Financial Assets		
	- Investments accounted using Equity Method	70.58	62.84
	- Other Investments	39.02	48.53
	- Other Financial Assets	98.65	125.28
(h)	Deferred Tax Assets (Net)	82.22	84.11
(i)	Other Non-current Assets	127.05	74.67
		8700.69	7565.41
(2) Current Assets			
(a)	Inventories	2662.98	2525.60
(b)	Financial Assets		
	- Investments	11.35	11.29
	- Trade Receivables	3210.56	2831.29
	- Cash and Cash Equivalents	236.67	186.53
	- Other Bank Balances	64.54	524.85
	- Other Financial Assets	157.32	249.78
(c)	Current Tax Assets (Net)	250.09	126.06
(d)	Other Current Assets	701.66	498.06
		7295.17	6953.46
	TOTAL ASSETS	15995.86	14518.87
	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	57.66	54.80
(b)	Other Equity	6003.16	4929.35
	Equity Attributable to Owners of the Parent	6060.82	4984.15
(c)	Non-controlling Interest	(0.66)	(0.47)
		6060.16	4983.68
	Liabilities		
(1) Non-current Liabilities			
(a)	Financial Liabilities		
	- Borrowings	2527.91	2028.19
	- Lease Liabilities	90.12	78.07
	- Other Financial Liabilities	961.32	908.40
(b)	Provisions	162.27	112.03
(c)	Deferred Tax Liabilities (Net)	767.32	608.41
		4508.94	3735.10
(2) Current Liabilities			
(a)	Financial Liabilities		
	- Borrowings	2218.09	2763.74
	- Lease Liabilities	45.42	41.15
	- Trade Payables		
	Micro & Small Enterprises	97.43	57.35
	Others	2064.30	1835.21
	- Other Financial Liabilities	589.38	596.49
(b)	Other Current Liabilities	364.53	487.91
(c)	Provisions	46.55	18.11
(d)	Current Tax Liabilities (Net)	1.06	0.13
		5426.76	5800.09
	TOTAL EQUITY AND LIABILITIES	15995.86	14518.87

* Restated after taking effect of the Scheme of Amalgamation of CIL with the Company.



JK TYRE & INDUSTRIES LTD.

Information about Operating Segments:

(₹ in Crores)

PARTICULARS	Consolidated Financial Results				
	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. SEGMENT REVENUE					
India	3903.25	3741.18	3406.41	14614.08	13018.80
Mexico	377.57	615.45	449.60	2137.13	2146.99
Others	1.09	0.70	0.64	2.47	1.30
Total Segment Revenue	4281.91	4357.33	3856.65	16753.68	15167.09
Inter-segment Sales	(58.47)	(134.37)	(98.05)	(427.03)	(474.17)
Income from Operations	4223.44	4222.96	3758.60	16326.65	14692.92
2. SEGMENT RESULTS					
Profit / (Loss) before Finance Costs, Exceptional Items & Tax					
India	416.94	422.27	264.79	1541.56	1128.22
Mexico	6.32	41.39	2.11	75.61	94.07
Others	0.47	0.03	0.54	(0.37)	(0.95)
Total	423.73	463.69	267.44	1616.80	1221.34
Less: Finance Costs	(100.55)	(105.59)	(120.73)	(428.47)	(476.29)
Profit Before Exceptional Items & Tax	323.18	358.10	146.71	1188.33	745.05
Exceptional Items	(46.67)	(104.02)	(2.77)	(145.59)	(31.62)
Profit Before Tax	276.51	254.08	143.94	1042.74	713.43
3. CAPITAL EMPLOYED					
(Segment Assets)					
India	13503.67	13229.65	12656.26	13503.67	12656.26
Mexico	2421.68	2519.49	1798.22	2421.68	1798.22
Others	70.51	69.98	64.39	70.51	64.39
Total Assets	15995.86	15819.12	14518.87	15995.86	14518.87
(Segment Liabilities)					
India	8645.36	8568.04	8432.40	8645.36	8432.40
Mexico	1288.90	1394.94	1102.28	1288.90	1102.28
Others	1.44	1.16	0.51	1.44	0.51
Total Liabilities	9935.70	9964.14	9535.19	9935.70	9535.19
CAPITAL EMPLOYED					
(Segment Assets - Segment Liabilities)					
India	4858.31	4661.61	4223.86	4858.31	4223.86
Mexico	1132.78	1124.55	695.94	1132.78	695.94
Others	69.07	68.82	63.88	69.07	63.88
Total Capital Employed	6060.16	5854.98	4983.68	6060.16	4983.68



JK TYRE & INDUSTRIES LTD.

Notes:

* Standalone financial information of the Company:

(₹ in Crores)

PARTICULARS	Quarter Ended			Year Ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
Turnover	3911.10	3753.07	3425.68	14668.99	13095.82
Operating Profit (PBIDT)	519.25	537.38	365.02	1964.68	1516.40
Profit before Tax	273.39	237.45	147.35	1001.83	674.73
Profit after Tax	203.65	178.12	105.02	747.78	493.92

Standalone Financial Results for the Quarter and Year ended 31.03.2026 can be viewed on websites of the Company, National Stock Exchange of India Ltd. and BSE Ltd. at www.jktyre.com, www.nseindia.com and www.bseindia.com respectively.

- * The Board has recommended a dividend of ₹ 4.00 per equity share i.e. 200% for the financial year ended 31st March, 2026.
- * The Company operates its business through three operating segments, representing our business on the basis of geographies which are India, Mexico and Others.
- * The Board of Directors at its meeting held on 16th September 2024, approved the Scheme of Amalgamation of Cavendish Industries Ltd. ("CIL"), a subsidiary, with the Company. The Appointed Date of the Scheme is 1st April 2025. The Scheme was approved by the Hon'ble National Company Law Tribunal, Jaipur ("the Tribunal") vide its Order dated 20th November 2025, the certified copy of which was received on 24th November 2025. The Scheme became effective on 22nd December 2025 upon filing of the said Order of the Tribunal with the Registrar of Companies, Rajasthan. Pursuant to the Scheme, the Company has accounted for the amalgamation in accordance with Appendix C of Ind AS 103 – Business Combinations of Entities under Common Control, applying the pooling of interest method retrospectively from the earliest period presented. The difference between the Net Identifiable Assets acquired and the consideration paid has been recognised as Capital Reserve in the restated financial statements. Consequently, the previous period figures for the quarter and the year ended 31st March 2025 have also been restated to include the impact of the Scheme for the respective periods. The summarised effect of the Amalgamation on consolidated financial results is given below:

(₹ in Crores)

Particulars	Quarter ended		Year ended	
	31.03.2025		31.03.2025	
	As published previously	Restated after merger	As published previously	Restated after merger
Profit after Tax attributable to Owners of the Parent	97.04	98.78	495.04	509.43
Total Comprehensive Income attributable to Owners of the Parent	109.90	111.74	407.44	421.87
Other Equity	4795.58	4929.35	4795.58	4,929.35
EPS:				
Basic	3.54	3.47	18.07	17.88
Diluted	3.54	3.47	18.05	17.86

Pursuant to the Scheme, on 26th December, 2025, the Company has allotted 1,42,69,484 equity shares of face value of ₹2/- each to the eligible shareholders of erstwhile CIL, in the swap ratio of 92 equity shares of ₹2/- each for every 100 equity shares of ₹10/- each held in CIL. Accordingly, the issued and paid-up equity share capital of the Company has increased from ₹54.80 crores to ₹57.66 crores.

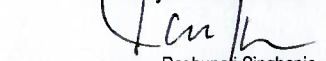
- * Exceptional Items for the quarter and year ended 31st March 2026 include:
 - Foreign exchange loss of ₹ 18.03 crores & ₹ 25.95 crores and VRS expense ₹ 28.41 crore & ₹ 30.16 crores respectively.
 - Stamp duty expense of Nil & ₹ 32.50 crores respectively pursuant to the Scheme of Amalgamation of Cavendish Industries Ltd.
 - The Government of India notified the four Labour Codes (New Labour Codes) effective from 21st November 2025. On the basis of draft Central Rules and FAQs issued by the Ministry of Labour & Employment (MoLE), the Company has assessed the incremental impact towards retiral obligations at ₹ 0.23 & ₹ 56.98 crores respectively and disclosed the same as Exceptional Item in line with the guidance provided by the Institute of Chartered Accountants of India. The Company will continue to monitor developments relating to the New Labour Codes and would provide appropriate accounting effect, as needed.
- * Statement of cash flow is attached in Annexure-I.
- * The figures of current and corresponding quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current / corresponding financial year.
- * The Company has a total of 15 subsidiaries and 4 associates as on 31 March, 2026.
- * The above results have been reviewed by the Audit Committee and approved by the Board of Directors at the respective meetings held on 26th May, 2026. The auditors of the company have carried out the audit of the same.
- * Figures for the previous periods have been regrouped / rearranged, wherever necessary.

JK Tyre adjudged 'Best in Class' ESG rating for the 3rd consecutive year

New Delhi
26th May, 2026



For JK Tyre & Industries Ltd.


Raghupati Singhania
Chairman & Managing Director

Admin. Off.: 3, Bahadur Shah Zafar Marg, New Delhi - 110 002, Phone: 91-11-66001112, 66001122

Regd. Off.: Jaykaygram, PO- Tyre Factory, Kankroli - 313 342, Rajasthan, Website: www.jktyre.com, Corporate Identity Number: L67120R1951PLC045966

JK TYRE & INDUSTRIES LTD.

Annexure-I

Consolidated Cash Flow Statement for the Year Ended 31st March, 2026

(₹ in Crores)

Sl. No.	Particulars	Year Ended	
		31.03.2026	31.03.2025
		(Audited)	(Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit before Tax	1042.74	713.43
	Adjustment for:		
	Depreciation and Amortisation Expense	472.20	456.49
	Finance Costs	428.47	476.29
	(Profit) / Loss on Sale of Property, Plant & Equipment	(1.39)	(0.28)
	(Profit) / Loss on Sale of Investment	-	(0.34)
	Fair Value Changes in Non-current Investments	1.87	(0.42)
	Unrealised Foreign Exchange Fluctuation	28.30	(33.84)
	Foreign Currency Translation gain / (loss) on Consolidation	1.63	(3.10)
	Interest / Dividend Received	(48.94)	(67.48)
	Allowance for Doubtful Debts / Advances and Bad debts written off	12.00	12.00
	Operating Profit before Working Capital changes	1936.88	1552.75
	(Increase) / Decrease in Trade and Other Receivables	(257.63)	(210.67)
	(Increase) / Decrease in Inventories	(45.39)	(297.07)
	Increase / (Decrease) in Trade and Other Payables	20.85	(72.50)
	Cash generated from Operations	1654.71	972.51
	Direct Taxes (net)	(210.87)	(256.74)
	Net Cash flow from/ (used) in Operating Activities	1443.84	715.77
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Property, Plant and Equipment	(1423.97)	(638.74)
	Sale of Property, Plant and Equipment	18.05	50.95
	Investment in Subsidiary	-	(10.00)
	Purchase of Investments	(2.38)	(3.74)
	Redemption of Investments	263.56	12.26
	Deposit Accounts with Banks	460.30	73.22
	Interest Received	57.50	60.75
	Dividend Received	0.27	0.38
	Net Cash used in Investing activities	(626.67)	(454.92)
C.	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds / (Utilisation) from Short-term Borrowings (Net)	(619.78)	525.06
	Proceeds from Long-term Borrowings	1035.64	304.47
	Repayment of Long-term Borrowings	(632.63)	(456.28)
	Payment of Lease Liabilities	(46.20)	(40.74)
	Finance Costs paid	(437.54)	(478.70)
	Dividend paid	(82.21)	(91.25)
	Net Cash from/ (used) in Financing Activities	(782.72)	(237.44)
	Net increase / (decrease) in Cash and Cash Equivalents	34.45	23.41
	Cash and Cash Equivalents as at the beginning of the period	186.53	171.32
	Cash and Cash Equivalents of new subsidiary	-	1.11
	Foreign Currency Translation gain / (loss) on Cash and Cash Equivalents	15.69	(9.31)
	Cash and Cash Equivalents as at the end of the period	236.67	186.53
Notes:	Cash and Cash Equivalents include:		
	- Cash, Remittances in transit and Cheques on hand	29.32	80.46
	- Balances with Banks	191.66	115.38
	- Unrealised Translation gain / (loss) on Foreign Currency balances	15.69	(9.31)
	Total	236.67	186.53