INDEPENDENT ASSURANCE OPINION STATEMENT

To Mr. Anil Kumar Makkar, Group Chief Sustainability Officer of JK Tyre & Industries Ltd.(JKTIL).

Holds Statement No.: SRA 836548

The British Standards Institution (BSI) has conducted an assurance engagement on the sustainability information (described in the "Scope") of Cavendish Industries Ltd. (CIL), a wholly owned subsidiary of JKTIL The sustainability information is integrated in the annual sustainability report for FY 2024-2025 of **JK Tyre & Industries Ltd. (JKTIL) & Cavendish Industries Ltd. (CIL).**

Scope

The scope of engagement agreed upon with CIL(wholly owned subsidiary of JKTIL) includes the following: The assurance covers the information of the following material topics (non-financial information) in the ESG report for the reporting period of 1st April 2024 to 31st March 2025 (FY 2024-2025), "with reference to" the GRI universal standards 2021 at limited level assurance:

The respective disclosures assured by BSI for JKTIL & CIL are as follows:

Headings	Material Topics	GRI Disclosures
Planet	• Energy • Emissions • Water • Waste management • Biodiversity	GRI 302-1,3,4: Energy 2016 GRI 305-1,2,3,4,7: Emissions 2016 GRI 303-1 to 5: Water & effluents 2018 GRI 306-3,4,5: Waste 2020 GRI 304-1,2: Biodiversity 2016
People	• Employment • Health and safety • Training and education • Local communities	GRI 401-1,3: Employment 2016 GRI 403-1,2,4,5,9: Occupational health and safety 2018 GRI 404-2: Training & education 2016
Process	• Compliance • Supply chain mechanism • Procurement practices • Resource conservation	GRI 414-1,2: Supplier social assessment 2016 GRI 301-1,2: Materials 2016 GRI 308-1: Supplier environment assessment 2016 GRI 204-1: Procurement practices 2016
Product	• Innovation	GRI 418-1: Customer privacy 2016

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Opinion Statement

BSI have conducted a limited level assurance engagement on the sustainability information (non-financial ESG information covered under material topic KPIs) described in the "Scope" above.

In our opinion, based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying Sustainability Information is not prepared, in all material respects, & under the "with reference to" option of GRI universal standards 2021, for the reporting period 1st April 2024 to 31st March 2025.

While assessing the information, the evidence was gathered to ensure that the organisation (respective plant) has practices and procedures in place to demonstrate the characteristics of relevance, completeness, reliability, neutrality and understandability in their data collection, consolidation and presentation in the annual ESG report.

Methodology

Our assurance engagements were carried out in accordance with ISAE3000 (Revised) assurance standard following the principles of Integrity, Objectivity, Professional competence and due care, Confidentiality, and Professional behaviour. ISO 14064-3:2019 assurance standard is used for information related to the GHG statement. Our work was designed to gather evidence on which to base our opinion conclusions.

We undertook the following activities:

- Data verification on limited level sampling for non-financial ESG information covered under material topics in the annual sustainability report with reference to GRI universal standards 2021.
- Consolidation of ESG information of the respective plant.
- Interviews with staff involved in sustainability management, Sustainability KPI preparation, data management and calculation of final numbers.
- Document review of relevant systems, policies, and procedures wherever available.
- Review of supporting evidence for claims made in the reports.
- Traceability of information from the origin and testing at the site for measurement procedures
- Review of data pertaining to Cavendish Industries Ltd. (CIL, a wholly owned subsidiary of JKTIL) to confirm the data collection processes, record management practices, and check ESG material KPI's physically and through virtual mode.

This assurance statement shall be read in conjunction with the other assurance statement and verification report released under the opinion statement name/number SPLIC 826265 (for Sustainability Report Assurance conducted for JKTIL), dated 04th July 2025 and CFV 825967, dated 17th June 2025 (for carbon footprint verification for JKTIL, including CIL).

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Responsibility

Cavendish Industries Ltd., a wholly owned subsidiary of JK Tyre & Industries Ltd. (JKTIL), is responsible for the preparation and fair presentation of the sustainability information in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders, giving our professional opinion based on the scope and methodology described.

Independence, Quality Control and Competence

BSI is independent to Cavendish Industries Ltd. (CIL, a wholly owned subsidiary of JK Tyre & Industries Ltd. (JKTIL) & and has no financial interest in the operation of JKTIL & CIL other than for the assurance of the sustainability statements(non- financial quantitative ESG information covered under material topics) contained in the annual sustainability report for the period of 1st April 2024 to 31st March 2025.

This independent assurance opinion statement has been prepared for the stakeholders of JK Tyre & Industries Ltd. (JKTIL) & Cavendish Industries Ltd. (CIL) only for the purposes of verifying its statements relating to its environmental, social and governance (ESG) KPI's.

This independent assurance opinion statement is prepared on the basis of a review of information provided to BSI by Cavendish Industries Ltd. (CIL), a wholly owned subsidiary of JK Tyre & Industries Ltd. (JKTIL). In making this independent assurance opinion statement, BSI has assumed that all information provided to it by Cavendish Industries Ltd. (CIL), a wholly owned subsidiary of JK Tyre & Industries Ltd. (JKTIL), is true, accurate and complete. BSI accepts no liability to any third party who places reliance on this statement.

BSI applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021-1:2015 and accordingly maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

BSI is a leading global standards and assessment body founded in 1901. The BSI assurance team has extensive experience in conducting verification over environmental, social and governance (ESG), GRI Universal Standard 2021, ISO10002, ISO 14001, ISO 45001, ISO 14064, ISO 14067, ISO 14068, ISO 50001, and ISO 9001, etc. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

Issue Date: 16/10/2025

For and on behalf of BSI:

Krishnaraj S, Lead Assurer

Theuns Kotze, Managing Director – IMETA Assurance

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Appendix: List of locations included in the assurance boundary:

S. No.	States	Locations	Manufacturing Locations
1	Uttarakhand	Laksar	Cavendish Industries Limited. Village Khedi Mubarakpur, Tehsil Laksar, Haridwar, Uttarakhand – 247663, India.

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