Independent Assurance opinion Statement:

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

Holds Statement No.: SRA 842570

The British Standards Institution **(BSI)** has conducted a combined assurance engagement on the sustainability information (described in the "Scope") in the Business Responsibility and Sustainability Report (BRSR Core KPI's) and ESG Report for FY 2025-2026 of **JK Tyre & Industries Ltd. (JKTIL)**

Scope

The scope of engagement agreed upon with 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 2025 to 31st March 2026 (FY 2025-2026), "with reference to" the GRI universal standards 2021 at limited level assurance:

The material topics were identified under 5P categories:

5Ps	Material Topics	GRI Disclosures
Planet	• Energy • Emissions • Water • Waste management • Biodiversity	GRI 302-1,3,4 GRI 305-1,2,3,4,7 GRI 303-1 to 5 GRI 306-3,4,5 GRI 304-1,2
People	• Employment • Health and safety • Training and education • Local communities	GRI 401-1,3 GRI 403-1,2,4,5,9 GRI 404-2

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Process	• Compliance • Supply chain mechanism • Procurement practices • Resource conservation	GRI 414-1,2 GRI 301-1,2 GRI 308-1 GRI 204-1
Product	• Innovation • Customer-centricity	GRI 418-1
Prosperity	• Economic performance	-

The scope of engagement also includes the following:

The assurance covers the information of the following subject matters in the Business Responsibility and Sustainability Report (BRSR Core KPI's) for the reporting period of 1st April 2025 to 31st March 2026 (FY 2025-2026).

- Green-house gas (GHG) footprint - P6:E7
- Water footprint - P6:E3 and P6:E4
- Energy footprint - P6:E1
- Embracing circularity - P6:E9
- Enhancing Employee Wellbeing and Safety - P3:E1(C), P3:E11
- Enabling Gender Diversity in Business - P5:E3(B), P5:E7
- Enabling Inclusive Development - P8:E4, P8:E5
- Fairness in Engaging with Customers and Suppliers - P9:E7, P1:E8
- Open-ness of business – P1:E9

The selected information is reported in accordance with Business Responsibility and Sustainability Report (BRSR Core KPI's).

The details of subject matters and their boundaries within the scope is described in Appendix A and Appendix B in this independent assurance opinion statement.

Opinion Statement

We have conducted a reasonable assurance engagement on the sustainability information described in the "Scope" above (BRSR for FY 2025-2026 covering core KPIs mentioned in Annexure-I: format of BRSR core, provided by SEBI, covering disclosures on Green-House Gas (GHG) footprint, Water footprint, Energy footprint, Embracing Circularity, Enhancing Employee

Wellbeing and Safety, Enabling Gender Diversity in Business, Enabling Inclusive Development, Fairness in Engaging with Customers and Suppliers, Open-ness of business).

In our opinion, the accompanying sustainability information is fairly presented, in all material aspects, in accordance with the Business Responsibility and Sustainability Report (BRSR Core KPI's) for the reporting period 1st April 2025 to 31st March 2026.

Also, BSI has 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, & with reference to the GRI universal standards 2021, for the reporting period 1st April 2025 to 31st March 2026.

While assessing the information, the evidences were gathered to ensure that the organization 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 GHG statement. Our work was designed to gather evidence on which to base our opinion conclusions.

We undertook the following activities:

- Assessment of the organization's reporting and management processes concerning this reporting against the principles of relevance, completeness, reliability, neutrality, understandability.
- Data verification on reasonable level sampling including asking for internal controls and implementation of internal controls, SOPs for data gathering and reporting mechanism for BRSR core KPIs.
- 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 different plants at corporate level.
- Interviews with staff involved in sustainability management, Sustainability/BRSR 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 site for measurement procedures
- Review of data pertaining to the sampled units of JKTIL, to confirm the data collection processes, record management practices, and check ESG material KPI's physically and through virtual mode.

Responsibility

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 JK Tyre & Industries Ltd. (JKTIL) and has no financial interest in the operation of JK Tyre & Industries Ltd. (JKTIL) other than for the assurance of the sustainability statements contained in the BRSR Annexure-I (Core KPIs) and non-financial ESG information covered under the material topics in the sustainability report for the period of 1st April 2025 to 31st March 2026.

This independent assurance opinion statement has been prepared for the stakeholders of JK Tyre & Industries Ltd. (JKTIL) 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 review of information provided to BSI by JK Tyre & Industries Ltd. (JKTIL). In making this independent assurance opinion statement, BSI has assumed that all information provided to it by 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 June 2026

For and on behalf of BSI:

Srinivasa Babu Nagaraj, Lead Assurer

Emmanuel Herve, Managing Director, South & South East Asia (S&SEA)

Appendix A

Sl. No	Attribute	Parameter	Unit of Measurement	Final Value	Cross Reference to BRSR
1	GHG Emissions	Total Scope-1 Emissions	tCO2e	1,91,555.84	P6-E7
		Total Scope-2 Emissions	tCO2e	1,70,446.71	
		GHG Emission Intensity (Scope 1 +2)	Total Scope 1 and Scope 2 emissions (tCO2e) / Total Revenue from Operations adjusted for PPP: tCO2e/Cr USD (PPP adjusted revenue from operations)	503.89	
		GHG Emission Intensity (Scope 1 +2)	Total Scope 1 and Scope 2 emissions (tCO2e) / total product output (tonne) tCO2e/tonne of product output	0.66	

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2	**Water Footprint**	Total water consumption	KL	9,36,044	**P6-E3, E4**
		Water consumption intensity	KL/million USD (PPP adjusted revenue from operations)	1,302.92	
		Water consumption intensity	KL/ tonne of product output	1.70	
		Water Discharge by destination and levels of Treatment	KL	0	
3	**Energy Footprint**	Total Energy Consumed	GJ	45,54,031	**P6-E1**
		Percentage of energy consumed from renewables	%	36.41	
		Energy Intensity	GJ / Cr USD (PPP adjusted revenue from operations)	6,338.97	
		Energy Intensity	GJ / tonne of product output	8.25	
4	**Embracing circularity - details related to waste management by the entity**	Plastic waste (A)	MT	1,970.44	**P6-E9**
		E-waste (B)	MT	33.16	
		Bio-medical waste (C)	MT	0.26	
		Construction and demolition waste (D)	MT	0	
		Battery waste (E)	MT	4.38	
		Radioactive waste (F)	MT	0	
		Other Hazardous waste. Please specify, if any. (G)	MT	1,274.19	
		Other Non-hazardous waste generated (H).	MT	62,442.04	
		Total waste generated ((A+B + C + D + E + F + G + H)	MT	65,724.48	

		Waste intensity	MT/Cr USD (PPP adjusted revenue from operations)	91.48	
		Waste intensity	MT/tonne of product output	0.12	
		For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations	MT recycled	54,309.46	
			Intensity (recycled/total generated)	0.83	
		For each category of waste generated, total waste disposed by nature of disposal method – **other disposal options**	MT	11,415.02	
			Intensity (other disposal option/total generated)	0.17	
5	**Enhancing Employee Wellbeing and Safety**	Spending on measures towards well being of employees and workers (including permanent and other than permanent)	Cost incurred on well-being measures as a % of total revenue of the company	0.42	**P3- E1(C)**
		Details of safety related incidents for employees and workers (including contract-workforce)	Safety Incidents: Permanent Disability	0	**P3- E11**
			Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees: 0.29 Workers: 0.06	
			No. of fatalities	0	
6	**Enabling gender diversity in business**	Gross wages paid to females as % of wages paid (permanent, other than permanent- employee and workers)	In % age terms	1.89	**P5-E3(b), E7**
			Total Complaints on Sexual Harassment (POSH) reported	0	

		Complaints on POSH (including permanent and other than permanent)	Complaints on POSH as a % of female employees/ workers	0	
			Complaints on POSH upheld	0	
7	**Enabling inclusive developme nt**	Input material directly sourced from MSMEs/ small producers from within India, as percentage of total purchase (Viz., raw material, spares, services, capex procurement items etc.)	In % terms - As % of total purchases by value	24%	**P8-E4, E5**
		Directly from within India	In % terms - As % of total purchases by value	72%	
		Job creation in smaller to wns -Wages paid to persons employed in smaller towns (permanent or other than permanent) as % of total wage cost	In % terms -As % of total wage cost	Semi Urban-45.03% Urban-29.62% Metropolitian-25.34%	
8	**Fairness in Engaging with Customers and Suppliers**	Instances involving loss/ breach of data of customers as a percentage of total data breaches or cyber security events	Nos.	0	**P9-E7** **P1-E8**
		Number of days of accounts payable	Days	57.97	
9	**Openness of business**	Concentration of purchases and sales done with trading houses, dealers/distributors	Purchases from trading houses as % of total purchases	24.84	**P1-E9**
			Number of trading houses where purchases are made from	63	
			Purchases from top 10 trading	67.50	

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			houses as percentage of total purchases from trading houses		
			Sales to dealers / distributors as % of total sales	Dealers- 54.29% Distributors- 2.19%	
			Number of dealers / distributors to whom sales are made	Dealers-6,429 Distributors- 325	
			Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Dealers-9.98% Distributors- 37.15%	
		Share of RPTs (as respective %age) in	Purchases with related parties / Total Purchases	0.55	
			Sales to related parties / Total Sales	6.89	
			Loans & advances given to related parties / Total loans & advances	Nil	
			Investments in related parties / Total Investments made	Nil	

a. Water consumed during the expansion projects, that is provided to the contractor for usages are not considered in the total consumption figure.

b**.** Energy consumption total does not include energy consumed in movable vehicles under direct control/ownership.

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C. Trading houses consideration is limited to raw material (RM) purchases only, the denominator considered in the ration calculation is only RM purchased amount, so as to establish a relation in the ratio. Also, trading houses definition is interpreted considering the purchase of product from the vendor for JK Tyre usages, this is irrespective of them acting as manufacturer of other products which has no relation with JK tyre buying.

Appendix B: List of locations included in the assurance boundary:

Sl. No.	States	Locations	Manufacturing Locations
1	Rajasthan	Kankroli	**Kankroli Tyre Plant (KTP)** JK Tyre & Industries Ltd. P.O.-Tyre Factory, Jaykaygram, Kankroli Rajsamand, Rajasthan, 313342, Ph. No. 02952-232090-91
2	Madhya-Pradesh	Banmore, Gwalior	**Banmore Tyre Plant (BTP)** JK Tyre & Industries Ltd. C-I, Industrial Area, P.O. Banmore, Dist. Morena Madhya Pradesh – 476 444. Ph. No. 07532-255375-76
3	Karnataka	Mysuru	**Vikrant Tyre Plant (VTP)** **Vikrant Tyre Plant – 1**, Vikrant Tyres: JK Tyre & Industries Ltd. Plant 1, K R S Road, Metagali, Mysore Karnataka – 570 016. Ph. No. 0821-2581540 / 2582727 / 255385 **Vikrant Tyre Plant – 2**, Vikrant Tyres, JK Tyre & Industries Ltd. Plant 2, TRP, Hebbal Industrial Area, Mysore, Karnataka – 570016 **Vikrant Tyre Plant – 3**, Vikrant Tyres JK Tyre & Industries Ltd. Plant 3, OTR, Plot No 85, Block B, K R S Road, Metagali, Mysore Karnataka – 570 016, Ph. No. 0821-2581540 / 2582727
4	Tamil-Nadu	Chennai	**Chennai Tyre Plant (CTP)** JK Tyre & Industries Ltd. Sriperumbudur - Tambaram Road (SH-110), Kolathur Village, Sriperumbudur Taluk, Kancheepuram, District Chennai, Tamil Nadu – 602 105 Ph. No. 044-30978504
5	Uttarakhand	Laksar, Haridwar	**Laksar Tyre Plant (LTP):** JK Tyre & Industries Limited. Village-Khedi Mubarakpur, Laksar, Haridwar, Uttarakhand - 247662.
6	New-Delhi	New-Delhi	**Administrative Office:** JK Tyre & Industries Ltd. Link House, 3, Bahadur Shah Zafar Marg, New Delhi – 110 002