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Assurance Statement

Bohra Rubber Pvt. Ltd Assurance Statement: AA 1000AS v3

URS Certification Pvt. Ltd. (URS), commissioned by Bohra Rubber Pvt. Ltd. (hereinafter ‘’), has performed the independent assurance of their corporate sustainability report for the financial year 2025-26 in its printed format, against the National Guidelines Responsible Business Conduct (NGRBC). The assurance process has been conducted in accordance with AA1000AS v3.

Intended Users

The intended users of this assurance statement are the readers of the Bohra’s Sustainability Communication 2025-26.

Responsibility of Reporting Organization and Assurance Provider

The management of Bohra is responsible for engagement with stakeholders, identification of material issues, collection, analysing and reporting of all information provided in the Report. URS was not involved in the drafting of the report. Our sole responsibility is to provide independent assurance on the accuracy and reliability of information included, and on the underlying systems and processes established to collect, analysis and reporting.

The assurance engagement is based on the assumption that the data and information provided to us is complete and true. URS expressly disclaims any liability or co-responsibility for any decision a person or entity would make based on this Assurance statement.

Assurance Standard

URS has been engaged to provide external assurance to the Bohra’s sustainability communication for year 2025-26 in line with AA1000 Assurance Standard (AA1000AS v3). We are providing a **Type 1 Moderate Level** of assurance in accordance with AA1000AS v3 and NGRBC compliant.

Scope of Assurance

URS has been engaged to provide external assurance to the Bohra’s sustainability communication for year 2025-26 in line with AA1000 Assurance Standard (AA1000AS v3). We are providing a **Type 1 Moderate Level** of assurance in accordance with AA1000AS v3 and NGRBC compliant. The scope of the assurance includes the following:

- Evaluation of the disclosed information in the Report, including the systems and the processes Bohra has in place for adherence to the three Accountability Principles (Inclusivity, Materiality and Responsiveness) as required for a Type 1, moderate level of assurance, in accordance with AA1000AS v3.
- Evaluation of disclosed information in line with the National Guidelines Responsible Business Conduct (NGRBC).
- Evaluation of the additional principles of Completeness and Neutrality, as set out in URS’s Protocol for Verification of Sustainability Reporting.

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Approach and Methodology

As part of the independent assurance, URS assurance team planned and carried out the assurance engagement based on on-site visit and document review conducted on 20th May 2026. The assurance team had a detailed Discussion with Mr. Amit Bohra (Director). URS team has visited all plant including plant premises, Electrical Room, DG Area, Production area, and Hazardous waste storage area. URS team interacted with the personal of HR, EHS and Supply Chain Management for verifying systems and processes established to collect, analyse and reporting. No external stakeholders were interviewed as part of this assurance engagement. The following activities were undertaken during assessment:

- Conducted desk review of documentary evidences such as Environmental Compliances of Plant, Grid Electricity & Fuel Consumption of the Plants, Incidence/Accident reporting System, Grievances Mechanism, CSR Expenses, Labour and HR practices at plant and other relevant information and documentation made available by Bohra as requested by URS.
- Conducted interviews with the core team of the HR, EHS and Supply Chain Management involved in preparation of the Sustainability Communication Report.
- Assessment of information against National Guidelines Responsible Business Conduct (NGRBC) Disclosures.
- Performed sample-based reviews of the mechanisms for implementing the company's policies, as described in the report, and for determining material issues to be included in the Report.
- Review of Bohra's internal mechanisms for Sustainable Communication and Other policies, data and information systems for collection, aggregation, analysis and review at plant level.

The above-mentioned scope of work was conducted in line with URS standard procedures and guidance for external Assurance of Sustainability Communications in line with NGRBC, based on current best practice in independent assurance. The work was planned and carried out to provide Type 1 Moderate Level of assurance and we believe it provides a reasonable basis for our conclusions.

URS Findings and Recommendations

Based on our review we have the following conclusions:

- Bohra has refined the principle-wise BR policies as per NGRBC against which they are reporting annually, drawing on a broader set of relevant best practice standards as well as current and evolving sustainability trends and regulatory frameworks for FY 2025-26.
- The organization has established appropriate systems for the collection, aggregation and analysis of relevant information as per NGRBC Governance, Economic, Social, Human resource, Labour and Environment disclosure requirements.
- The information and data included in the scope of our assurance are accurate, reliable and free from material mistake or misstatement. The information is presented in a clear, understandable and accessible manner and the report provides a fair and balanced representation of activities during the FY 2025-26.
- The Report properly reflects the organization's alignment to the implementation of the AA1000AS v3 and NGRBC principles of inclusivity, Materiality, Responsiveness and impact in its operations.
- The internal assurance system can be strengthened for specific and standard disclosures data related to material aspects on the information submitted by the power plants and regional offices.
- Bohra need to report an overview of sustainability performance and future plans. In terms of clear targets and objectives underpinning progress towards Bohra ambitions and the new focus. For

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continuity and visibility, a section integrating all new commitments and annual progress towards these could be made more visible in future reports.

- For future reporting of sustainability data-
  - ❖ Climate change data:
    - The organization's GHG emissions are expected to be dominated by **purchased electricity**, followed by **diesel consumption for DG set operations**. Therefore, the greatest carbon reduction potential lies in reducing electricity demand, increasing renewable energy use, and minimizing diesel dependence through improved energy reliability and operational efficiency.
  - ❖ CSR Reporting:
    - It is recommended to enhance the completeness and transparency of CSR disclosures by reporting project-wise CSR expenditure, number of beneficiaries (lives impacted), geographical coverage, measurable outcomes, and alignment with the UN Sustainable Development Goals (SDGs). Periodic impact assessments should also be conducted to demonstrate the effectiveness of CSR initiatives
  - ❖ Plantation:
    - URS also noted that Bohra taken initiatives for planting trees at site. It is recommended to maintain internal data related to tree plantation such as documentation of approval from corporate team for planting tree in particular financial year, No. of trees planted and its survival rate and include the data in the report. URS also recommend to conduct survey of plantation through third party to increase the authenticity of the data.

Adherence to AA1000AS principle

Based on the work undertaken, nothing came to our attention to suggest that the Report does not properly describe the requirements of the National Guidelines Responsible Business Conduct (NGRBC) Disclosures. Without affecting our assurance opinion, we also provide the following observations. We have evaluated the Report's adherence to the following principle on a scale of 'Good', 'Acceptable' and 'Need Improvement'.

Inclusivity

The stakeholder engagement process is well established to identify sustainability challenges and concern of diverse stakeholder group considering Bohra operations and business. We have not come across any material evidences that would lead us to conclude that Bohra has not applied the principle of inclusivity in engaging their stakeholders. The material issues emerging from the stakeholder engagement were collected and prioritized, and the results are fairly reflected in the Report. In our view, the level at which the Report adheres to this principle is **"Good".**

Materiality

Bohra has developed the structured process to identify significant material issues pertinent to its business and stakeholder's expectations. Bohra has not missed out any significant, known material issues/topic in the current Report. However, Scope 3 Greenhouse gas (GHG) emissions add to the completeness of the GHG data, overall safety data such as incident at site and business travel incidents, CSR Beneficiaries and Tree plantation data

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need to enhance the scope for the company to incorporate the impact of its activities on its overall materiality matrix. In our view, the level at which the Report adheres to this principle is **"Acceptable".**

Responsiveness

Based on our observation, interview and documentation we believe that Bohra has applied the principle of responsiveness with respect to its stakeholders. The report provides a comprehensive response to the issue and stakeholder concern relating to its activities. In our view, the level at which the Report adheres to this principle is '**Good'.**

Impact

Bohra has established a regular monitoring system which help them to measure the impact of action taken. Bohra has initiated to assess the impact of its various initiative like CSR, Emission reductions, Sustainable Development Goals based on discussion with internal stakeholder and surround stakeholders/villagers it was observed that impact is positive. Emission reported during the year was 5,109 tCO2-eq. Bohra intent to have detailed impact assessment and the same shall be reported in quantified manner from next ASR report. In our view, the level at which the Report adheres to this principle is '**Need Improvement'.**

Additional Parameters as per URS's Protocol

Completeness: The reporting boundary is limited to operational manufacturing plants. Within the reporting boundary, we do not believe that the Report omits relevant information that would influence stakeholder assessments or decisions. The level at which the Report adheres to this principle is **'Good'**.

Neutrality: The Company has reported its sustainability aspects interims of content and presentation a neutral tone; in our view, the level at which the Report adheres to this principle is **'Good'**

Limitations and Exclusions

- Scope of assurance is limited to the boundary defined in the report and the period of 01/04/2025 to 31/03/2026 related to all National Guidelines Responsible Business Conduct (NGRBC) Disclosures. Direct GHG emissions from stationary combustion (burning of biomass in boiler) and Indirect GHG emissions from transportation outside the organizational boundaries are also excluded.
- The Assurance relied on the documentation maintained by the company.
- The scope of assurance does not cover the statements in the report that describe companies' approach, strategy, aim, expectation, aspiration or beliefs or intentions.

Statement of Independence, Impartiality and Competence

URS, is an Independent Auditing Agency in the field of Management Certifications, Social Audits, Water Audits, Energy Audit, Environmental Audit, Electrical Safety Audits, Comprehensive Safety Audits, Electrical Health Check-Up, Verification of GHG inventories under ISO 14064 standard, Sustainability Reporting as per GRI framework and Assurance to Sustainability Reports in line with AA1000AS and Water Footprint as per ISO

14046 standard, Third Party Inspections, Product Certification, etc. URS is having qualified team of Environment, Energy, Climate Change and Social professionals. The Assurance team has extensive experience in conducting verification and assurance over environmental, social, ethical and health and safety assessments. URS assurance team were not involved in the preparation of any statements or data included in the GHG Inventory except for this Assurance Statement. We have conducted this assurance independently, and there has been no conflict of interest.URS Maintain complete impartiality towards any people interviewed.

URS Certification Ltd.

Rohit Dutt Paliwal

Scheme Manager-Energy and Sustainability Services

Noida, India

14/07/2026

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