

Consolidated Statement of Changes in Equity

for the year ended 31 March 2026

A. Equity share capital

(₹ in million)

Balance as at 1 April 2024	157.99
Changes in equity share capital during the year	-
Add: Movement in treasury shares (held in Jubilant Ingrevia Employee Welfare Trust for employees under ESOP scheme) (refer note 43)	0.14
Balance as at 31 March 2025	158.13
Changes in equity share capital during the year	-
Less: Movement in treasury shares (held in Jubilant Ingrevia Employee Welfare Trust for employees under ESOP scheme) (refer note 43)	(0.41)
Balance as at 31 March 2026	157.72

B. Other equity

(₹ in million)

	Attributable to owners of the Company								Total	
	Reserves and surplus (1)							Items of other comprehensive income ⁽¹⁾		
	Capital reserve	Securities premium	Treasury shares	General reserve	Legal reserve	Share options outstanding account (refer note 43)	Retained earnings			
								Equity instruments through OCI	Foreign currency translation reserve	
Balance as at 1 April 2024	2,027.40	5,713.23	(598.56)	7,374.07	22.03	95.39	12,607.13	68.01	(91.95)	27,216.75
Profit for the year	-	-	-	-	-	-	2,511.82	-	-	2,511.82
Other comprehensive income for the year, net of tax	-	-	-	-	-	-	(22.35)	9.83	30.35	17.83
Total comprehensive income for the year	-	-	-	-	-	-	2,489.47	9.83	30.35	2,529.65
Transaction with owners in their capacity as owners:										
- Dividend (refer note 34(b))	-	-	-	-	-	-	(798.90)	-	-	(798.90)
- Share based payment expense (refer note 43)	-	-	-	-	-	121.41	-	-	-	121.41
- Issue of equity shares by Trust on exercise of stock options (refer note 43)	-	-	61.73	-	-	(44.45)	26.44	-	-	43.72
Balance as at 31 March 2025	2,027.40	5,713.23	(536.83)	7,374.07	22.03	172.35	14,324.14	77.84	(61.60)	29,112.63
Profit for the year	-	-	-	-	-	-	2,778.99	-	-	2,778.99
Other comprehensive income for the year, net of tax	-	-	-	-	-	-	0.34	7.07	195.83	203.24
Total comprehensive income for the year	-	-	-	-	-	-	2,779.33	7.07	195.83	2,982.23
Transaction with owners in their capacity as owners:										
- Dividend (refer note 34(b))	-	-	-	-	-	-	(797.12)	-	-	(797.12)
- Share based payment expense (refer note 43)	-	-	-	-	-	106.83	-	-	-	106.83
- Purchase of treasury shares (refer note 43)	-	-	(321.04)	-	-	-	-	-	-	(321.04)
- Issue of equity shares by Trust on exercise of stock options (refer note 43)	-	-	46.35	-	-	(33.24)	7.81	-	-	20.92
Balance as at 31 March 2026	2,027.40	5,713.23	(811.52)	7,374.07	22.03	245.94	16,314.16	84.91	134.23	31,104.45

Note:

⁽¹⁾ Refer note 15 for nature and purpose of other equity.

The accompanying notes, including summary of material accounting policy information and other explanatory information form an integral part of the consolidated financial statements

As per our report of even date attached

For **Walker Chandiok & Co LLP**
Chartered Accountants
ICAI Firm Registration No.: 001076N/N500013

Madhu Sudan Malpani
Partner
Membership No.: 517440

For and on behalf of the Board of Directors of **Jubilant Ingrevia Limited**
Shyam S. Bhartia
Chairman
DIN:00010484

Varun Gupta
President and Chief
Financial Officer

Hari S. Bhartia
Co-Chairman and Whole-time Director
DIN: 00010499

Deepanjali Gulati
Company Secretary

Deepak Jain
CEO and Managing Director
DIN: 10255429

Place: Gurugram
Date: 26 May 2026

Place: Noida
Date: 26 May 2026