

Standalone Balance Sheet

as at 31 March 2026

(₹ in million)

	Notes	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Property, plant and equipment	3	22,935.19	22,602.38
Capital work-in-progress	3	1,386.04	1,967.51
Intangible assets	4	152.78	170.89
Right of use assets	40	576.99	580.90
Financial assets			
i. Investments	5	3,265.67	3,097.58
ii. Loans	6	413.64	3.71
iii. Other financial assets	7	95.05	25.26
Income tax assets (net)		120.70	60.59
Other non-current assets	9	196.33	127.37
Total non-current assets		29,142.39	28,636.19
Current assets			
Inventories	10	7,325.61	8,043.70
Financial assets			
i. Trade receivables	11	6,887.93	5,732.75
ii. Cash and cash equivalents	12(a)	1,646.69	410.70
iii. Bank balances other than cash and cash equivalents	12(b)	13.44	97.76
iv. Loans	6	3.11	112.58
v. Other financial assets	7	757.91	829.54
Other current assets	13	1,455.86	1,343.98
Total current assets		18,090.55	16,571.01
Total assets		47,232.94	45,207.20
EQUITY AND LIABILITIES			
Equity			
Equity share capital	14	159.28	159.28
Other equity		26,241.34	24,249.50
Total equity		26,400.62	24,408.78
Liabilities			
Non-current liabilities			
Financial liabilities			
i. Borrowings	16(a)	2,253.57	3,497.14
ii. Lease liabilities		353.99	338.16
Provisions	17	671.01	628.57
Deferred tax liabilities (net)	8	2,276.86	2,198.18
Total non-current liabilities		5,555.43	6,662.05
Current liabilities			
Financial liabilities			
i. Borrowings	16(b)	4,793.38	4,358.09
ii. Lease liabilities		64.40	53.83
iii. Trade payables	18		
Total outstanding dues of micro enterprises and small enterprises		428.88	244.37
Total outstanding dues of creditors other than micro enterprises and small enterprises		8,333.50	7,715.99
iv. Other financial liabilities	19	731.09	613.29
Other current liabilities	20	606.46	701.09
Provisions	17	218.45	202.29
Current tax liabilities (net)		100.73	247.42
Total current liabilities		15,276.89	14,136.37
Total liabilities		20,832.32	20,798.42
Total equity and liabilities		47,232.94	45,207.20

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

As per our report of even date attached

For **Walker Chandio & 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