

Standalone Statement of Changes in Equity

for the year ended 31 March 2026

A. Equity share capital

(₹ in million)

Balance as at 1 April 2024	159.28
Changes in equity share capital during the year	-
Balance as at 31 March 2025	159.28
Changes in equity share capital during the year	-
Balance as at 31 March 2026	159.28

B. Other equity

(₹ in million)

	Reserves and surplus (1)					Total
	Capital reserve	Securities premium	General reserve	Share options outstanding account (refer note 47)	Retained earnings	
Balance as at 1 April 2024	0.50	5,719.13	7,375.72	95.39	9,120.57	22,311.31
Profit for the year	-	-	-	-	2,634.25	2,634.25
Other comprehensive income for the year, net of tax	-	-	-	-	(21.06)	(21.06)
Total comprehensive income for the year	-	-	-	-	2,613.19	2,613.19
Transaction with owners in their capacity as owners:						
- Dividend (refer note 35(b))	-	-	-	-	(796.41)	(796.41)
- Share based payment expense (refer note 47)	-	-	-	121.41	-	121.41
- Issue of equity shares by Trust on exercise of stock options (refer note 47)	-	-	-	(44.45)	44.45	-
Balance as at 31 March 2025	0.50	5,719.13	7,375.72	172.35	10,981.80	24,249.50
Profit for the year	-	-	-	-	2,679.91	2,679.91
Other comprehensive income for the year, net of tax	-	-	-	-	1.51	1.51
Total comprehensive income for the year	-	-	-	-	2,681.42	2,681.42
Transaction with owners in their capacity as owners:						
- Dividend (refer note 35(b))	-	-	-	-	(796.41)	(796.41)
- Share based payment expense (refer note 47)	-	-	-	106.83	-	106.83
- Issue of equity shares by Trust on exercise of stock options (refer note 47)	-	-	-	(33.24)	33.24	-
Balance as at 31 March 2026	0.50	5,719.13	7,375.72	245.94	12,900.05	26,241.34

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 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