

JKP/SH/2025

30th September 2025

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Department of Corporate Services/Listing
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Fort
Mumbai – 400 001

National Stock Exchange of India Ltd.
“Exchange Plaza” Bandra-Kurla Complex,
Bandra (E)
Mumbai – 400 051

Scrip Code No. 532162

Symbol : JKPAPER
Series : EQ

Dear Sir/Madam,

Sub: Newspaper Advertisement of Hon'ble National Company Law Tribunal, Ahmedabad Bench ('NCLT') convened Meetings of the Equity Shareholders, Secured Creditors, Non-convertible Debenture Holders and Unsecured Creditors of the Company

Re: Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”)

Pursuant to above Regulation, please find attached herewith copies of the advertisements, published in “Business Standard” (English Language-All Editions) and “Sandesh” (Gujarati Language - Surat Edition) newspapers dated 30th September 2025, regarding details of NCLT Convened Meetings of the Equity Shareholders, Secured Creditors, Non-convertible Debenture Holders and Unsecured Creditors of the Company as directed by the NCLT vide its order dated 8th September 2025 to be held on Sunday, 2nd November 2025, through Video Conferencing/Other Audio-Visual Means.

Submitted for your kind reference and records.

Thanking you

Yours faithfully
For JK Paper Limited

(Pradeep Joshi)
Company Secretary & Compliance Officer

Encl.: a/a



Govt steps on gas: 24-hr LPG delivery could soon be reality

New interoperable system to unify LPG delivery across firms-

SHUBHANGI MATUR
New Delhi, 29 September

Long waiting queues and frustrating delays in cooking gas deliveries could soon become a thing of the past, with the government on Monday proposing a guaranteed 24-hour delivery of liquefied petroleum gas (LPG) refills for consumers.

Under the new framework proposed by the Petroleum and Natural Gas Regulatory Board (PNGRB), if a consumer's primary distributor is unable to deliver an LPG cylinder within 24 hours of booking, the nearest distributor — regardless of the company — would complete the delivery as part of a "cross-public sector undertaking service mechanism".

This will be the first time in the country that consumers can switch between companies for LPG cylinder delivery. This revolutionary approach transforms three separate distribution silos into one unified national LPG service system," PNGRB said in a statement.

The LPG Interoperable Service Delivery Framework will



Reducing the waiting period

- The new framework introduces a "cross-PSU service mechanism" to address delayed delivery
- This will be the first time in India that consumers can switch between companies for LPG cylinder delivery
- This will provide a 24-hour delivery guarantee under a strict timeline, replacing the current 48-hour norm
- The regulator has proposed a phased approach to roll out the framework

provide a 24-hour delivery guarantee under a strict timeline, replacing the current 48-hour norm, along with automatic cross-company service activation after 24 hours.

India has 330 million LPG connections. While Indian Oil

Corporation markets domestic LPG cylinders under the Indane brand, Bharat Petroleum and Hindustan Petroleum sell cooking gas as Bharatgas and LPGs, respectively. Together, the three companies supply 88 per cent of

domestic LPG through their network of 2,500 distributors.

A high-level expert committee constituted by the regulator found that 17 million LPG-related complaints are registered annually, with delivery delays dominating grievances.

Around half of all complaints recorded by oil-market-regulator companies (OMCs) relate to refill delivery issues, as consumers often wait days — or even weeks — beyond the stipulated 48-hour delivery norm.

Under the new system, OMCs would assume end-to-end accountability for LPG cylinder deliveries. The regulator has proposed a phased rollout of the framework, beginning with pilot programmes in select urban and rural areas to test coordination systems and inter-company processes.

Ahead of the rollout, PNGRB on Monday launched a public consultation, inviting stakeholders to provide feedback on operational mechanisms, technology integration, regulatory provisions, and implementation strategies.

India, Bhutan to establish first rail link with ₹4,033 crore outlay over 3 years

DHURVAKSH SAHA
New Delhi, 29 September

India on Monday announced first-ever rail connections with Bhutan which will be built at a cost of ₹4,033 crore over the course of next three years.

In a joint briefing, Union Railway Minister Ashwini Vaishnaw and Foreign Secretary Vikram Misri announced two rail links — Kokrajhar-Gelephu and Banarhat-Samtse.

While Kokrajhar is in Assam, Banarhat is a small town in West Bengal.

"This project will connect two very important cities of Bhutan including Gelephu which is being developed as a mindfulness city, and Samtse, which is an industrial city. The two projects will take off from the network of Indian railways at Kokrajhar and Banarhat," Vaishnaw said during a press briefing ahead of the signing of the agreement.

Giving a fillip

■ The project will connect two important cities of Bhutan — Gelephu and Samtse

■ The two projects will take off from the network of the Indian Railways at Kokrajhar and Banarhat

■ It will involve creation of 89 km of railway network

■ The two links will be critical for enhancing cargo and passenger movement

The projects will involve creation of 89 kilometres of railway network and will be set up as priority links boosting connectivity.

Samtse, which borders West Bengal, is being developed as an industrial town in Bhutan

for manufacturing and export. The two links will be critical for enhancing cargo and passenger movement.

India and Bhutan have earlier worked on road and digital connectivity, integrated check-posts and trade routes, apart from new immigration points.

"In order to facilitate the movement of third country nationals, an integrated check-post was inaugurated at Darranga in Assam in November 2024. We felt Bhutan will also benefit from the development of the Joghigphola Inland Waterways Transport Terminal," Misri said.

India has been Bhutan's largest provider of developmental assistance and has played a vital role in its modernisation, especially in the areas of infrastructure and the overall economic development of the country.

"For the 13th Five-Year Plan of Bhutan, which runs from 2024 to 2029, the Government of India has committed support of ₹10,000 crore, which covers project-wise assistance, high-impact community development stimulus projects and a program grant. And this quantum constitutes a 100 per cent increase over the 12th five-year plan figures," said Misri.

Bihar gets new Amrit Bharat trains

Rail minister Ashwini Vaishnaw also flagged off new trains in Bihar, including three Amrit Bharat Express trains, on Monday. The new trains will boost infrastructure connectivity for Bihar and offer passengers enhanced travel services. With the inauguration of the new trains, the state now has 26 Amrit Bharat Express services operational out of the 30 services running across the country.

Govt's Q&A on GST refund due to inverted duty rates is controversial



SME CHATROOM
TNC RAJGAOPALAN

We refer to your article 'GST reforms: Festival cheer for consumers but many suppliers face IDR' (BS-September 22, 2025). You have mentioned that a controversial clarification from the government that has rattled dealers says that refunds due to IDR will not be available where input and output are the same'. Please let us know the reference of the clarification, why it is controversial and how, as traders, we should proceed?

■ The Q&A no.10 released on September 3, 2025, says that "refund of accumulated ITC in terms of clause (ii) of first proviso to section 54(3) of the CGST Act, is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. However, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of the first proviso to sub-section (3) of section 54(3) of the CGST Act. However, Section 54(3) says that (relevant extracts), "... a registered person may claim refund of any unutilised input tax credit at the end of any tax period provided that the rate of tax on unutilised input tax credit shall be allowed in cases other than (i) ... (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. However, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of the first proviso to sub-section (3) of section 54(3) of the CGST Act." However, Section 54(3) says that (relevant

mention about the input and output being the same. So, the controversy is that the said Q&A no.10 does not reflect the correct position. My suggestion is that if you are eligible for refund under the said Section 54(3), you file the refund claim and then litigate if the department resorts to the said Q&A and denies the refund.

Procedure for fulfilment of export obligation through third party under Export Promotion Capital Goods Scheme (EPGS) is prescribed at Para 5.10(d) of the Handbook of Procedures (HBHP). Has any similar procedure been prescribed for exports through third party under advance authorisation scheme?

■ Para 4.26(ii) of FTP says that 'merchant exporter shall be required to mention name and address of supporting manufacturer of the export product on the export document viz. Shipping Bill/ Bill of Export.

We refer to your article 'GST reforms: Festival cheer for consumers but many suppliers face IDR' (BS-22nd September 2025). You have mentioned that a controversial clarification from the government that has rattled dealers says that refunds due to IDR will not be available where input and output are the same'. Please let us know the reference of the clarification, why it is controversial and how, as traders, we should proceed?

■ The Q&A no.10 released on 3rd September 2025 says that "refund of accumulated ITC in terms of clause (ii) of first proviso to section 54(3) of the CGST Act, is available where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies. However, the input and output being the same in such cases, though attracting different tax rates at different points in time, do not get covered under the provisions of clause (ii) of the first proviso to sub-section (3) of section 54(3) of the CGST Act." However, Section 54(3) says that (relevant

extracts), "... a registered person may claim refund of any unutilised input tax credit at the end of any tax period provided that the rate of tax on unutilised input tax credit shall be allowed in cases other than (i) ... (ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except ..."

You will observe that the Section 54(3) makes no mention about the input and output being the same. So, the controversy is that the said Q&A no.10 does not reflect the correct position. My suggestion is that if you are eligible for refund under the said Section 54(3), you file the refund claim and then litigate if the department resorts to the said Q&A and denies the refund.

Procedure for fulfilment of export obligation through third party under EPGS scheme is prescribed at Para 5.10(d) of the HBHP. Has any similar procedure been prescribed for exports through third party under advance authorisation scheme?

■ Para 4.26(ii) of FTP says that 'merchant exporter shall be required to mention name and address of supporting manufacturer of the export product on the export document viz. Shipping Bill/ Bill of Export/ Tax Invoice for export prescribed under the GST rules. The merchant exporter should also mention the advance authorisation number and date on the same shipping bill. Please do take note of paragraphs 2.4.1, 2.4.2, 11.59(a) and 11.61 of FTP also.

Our foreign buyer insists that we use CIF terms for air consignments and not CIF terms. What difference does it make?

■ The Incoterms are so worded as to make FOB, FOB, CFR and CIF suitable for transport by sea or inland waterways only. The default insurance cover is under Institute Cargo Clauses (A) for the former and Institute Cargo Clauses (A) for the latter which is not under CIF. That could mean a slightly higher premium.

ZUARI INDUSTRIES LIMITED
CIN: L65921GA1967PLC000157
Regd. Off: Jai Kisan Bhawan, Zaunagar, Gao-403 726 Corp Off: 5th Floor, Tower A, Global Business Park, Sector-28, I.I.C.T, Gurugram, Haryana-122002
E-mail: g.zpl@gzuari.com, Website: www.zuariindustries.in
Tel: +91 (124) 482 7800

SPECIAL WINDOW FOR RE-LODGE OF TRANSFER REQUESTS OF PHYSICAL SHARES
Notice is hereby given that pursuant to SEBI Circular No. SEBI/HO/MIRSD/MRSD-Po-2/CIR/2025/97 dated 2 July 2025, a special window has been opened from 7 July 2025 to 31 August 2025, only for re-lodgement of requests for transfer of shares, which were originally lodged prior to the deadline of 1 April 2019 but were rejected/returned/not attended due to deficiency in the documents/processor of the transfer. The deadline for re-lodgement of requests for transfer of shares is 31 March 2027 for re-lodging their documents for transfer of physical shares.

For Zuari Industries Limited
Sd/-
Yadvinder Goyal
Company Secretary



Registered Office: P.O. Central Pulp Mills, Fort Sonagadh, District - Tapi, Gujarat - 394660
CIN: L21010GJ1960PLC018099; Website: www.jkpaper.com, Email: shares@jkpaper@gmail.com

JK Paper Limited
Form No. CAA-2
[Pursuant to Section 230(3) of the Companies Act, 2013 and Rules 6 and 7 of the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016]
BEFORE THE NATIONAL COMPANY LAW TRIBUNAL, AHMEDABAD BENCH
COMPANY SCHEME APPLICATION No. C.A.(CAA)/41(AHM)2025

In the matter of the Companies Act, 2013

AND

In the matter of Sections 230 to 232 read with Section 66 and other applicable provisions, if any, of the Companies Act, 2013 and Companies (Compromises, Arrangements and Amalgamations) Rules, 2016

AND

In the matter of Composite Scheme of Arrangement for amalgamation of JKPL Utility Packaging Solutions Private Limited (Formerly Manipal Utility Packaging Solutions Private Limited) ("Transferor Company 1"), Securipax Packaging Private Limited ("Transferor Company 2"), Horizon Packs Private Limited ("Transferor Company 3") and into JK Paper Limited ("Transferee Company") and reduction and conversion of Redeemable Preference Shares of Enviro Tech Ventures Limited ("Demerged Company for Part 'E' of the Scheme") and "Transferor Company 4 for Part 'F' of the Scheme") into unsecured loan and Demerged of Demerged Undertaking of Enviro Tech Ventures Limited into PSV Agro Products Private Limited ("Resulting Company") and amalgamation of Enviro Tech Ventures Limited with and into JK Paper Limited ("Transferee Company") and re-organization of reserves of the Transferee Company post effectiveness of the Scheme and their respective shareholders under Sections 230-232 read with Section 66 of the Companies Act, 2013 ("the Act") and other applicable provisions, if any, of the Act, ("the Scheme" or "this Scheme")

NOTICE AND ADVERTISEMENT OF NOTICE OF THE MEETINGS OF EQUITY SHAREHOLDERS, SECURED CREDITORS INCLUDING NON-CONVERTIBLE DEBENTURE HOLDERS ("NCD HOLDERS") AND UNSECURED CREDITORS OF JK PAPER LIMITED ("THE COMPANY")

NOTICE is hereby given that by an Order dated 8th September 2025 in the Company Scheme Application No. C.A.(CAA)/41 (AHM)2025 ("Order"), the Hon'ble National Company Law Tribunal, Ahmedabad Bench ("NCLT"/"Tribunal") has directed, inter alia, that a meeting of the Equity Shareholders, Secured Creditors including NCD Holders and Unsecured Creditors of the Company be convened and held for the purpose of considering, and if thought fit, approving with or without modification, the Scheme.

In pursuance of the said Order, and as directed therein, in compliance with the applicable provisions of the Act and the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and following the operating procedures (with requisite modifications as may be required) referred to in General Circulars No. 14/2020 dated April 08, 2020; No. 20/2020 dated May 05, 2020 and all subsequent circulars in this regard, the latest being No. 03/2025 dated 22nd September, 2025, issued by the Ministry of Corporate Affairs, Government of India (collectively referred to as the "MCA Circulars") read with Circular No. SEBI/HO/CFD/CMD/1/CIR/2020/79 dated 12th May, 2020 and all subsequent circulars in this regard, the last being SEBI/HO/CFD/CFD-Po-2/CIR/2024/133 dated 3rd October 2024 issued by the Securities and Exchange Board of India ("SEBI") ("SEBI Circulars"), further Notice is hereby given for the following Meetings:

Sr. No.	Meetings of	Day and Date of Meeting	Time (IST)	Mode
1.	Equity Shareholders	Sunday, 2 nd November, 2025	2:00 PM	Through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM")
2.	Secured Creditors (including NCD Holders)		4:00 PM	
3.	Unsecured Creditors		4:30 PM	

The Company has sent the Notices and the Explanatory Statement under Sections 230, 232 and 102 of the Act including Scheme for the aforesaid Meetings through the modes as prescribed in the Order. Further, a letter containing, inter alia, the day, date, time, and other details for joining the Meetings through VC/OAVM, along with the weblink (including the exact path) where complete details of the Notices and Explanatory Statement can be accessed, has been sent to those whose email addresses are not available with the Company. The said letter also contains a QR code enabling them to directly access the complete Notice of the Meeting and Explanatory Statement. The above Notices, Scheme and Explanatory Statement are also available at the Registered Office of the Company and Shareholders and Creditors may also request for a copy by sending request to the Company via email at shares@jkpaper@gmail.com or obtain physical copy free of charge at the Registered Office on working days (except Saturday and Public Holidays), between 2:00 PM to 4:00 PM, on one day prior to the date of the aforesaid Meetings.

In case e-mail IDs of Equity Shareholders, Secured Creditors including NCD Holders and Unsecured Creditors are not registered with the Company/Depository Participants/Registrar and Share Transfer Agent, they are requested to follow the instructions provided in the Notices and the documents accompanying the Notices including the Explanatory Statement as per Section 102 read with Sections 230-232 of the Act is available on the website of the Company at www.jkpaper.com, BSE Limited at www.bseindia.com, National Stock Exchange of India Limited, at www.nseindia.com, and Central Depository Services Limited ("CDSL") (e-voting facility provider) at www.evotingindia.com from where they can be downloaded.

FURTHER NOTICE is hereby given that:

1. The following are the cut-off dates and remote e-voting date and time for the purpose of Meetings of Equity Shareholders, Secured Creditors including NCD Holders and Unsecured Creditors:

Meetings of Equity Shareholders, Secured Creditors including NCD Holders and Unsecured Creditors	
Cut-off date for determining Equity Shareholders, Secured Creditors including NCD Holders and Unsecured Creditors entitled to receive the Notice	30 th June 2025
Cut-off date for determining Equity Shareholders entitled to vote at the meeting	26 th October 2025
Cut-off date for determining Secured Creditors including NCD Holders and Unsecured Creditors entitled to vote at the meeting	30 th June 2025
Remote e-voting start date and time	30 th October 2025 10:00 AM
Remote e-voting end date and time	1 st November 2025 5:00 PM

The voting rights shall be in proportion to shareholding (for Equity Shareholders as on 26th October 2025) and outstanding debt (for Secured Creditors including NCD Holders and Unsecured Creditors as on 30th June 2025). Non-shareholders as on cut-off date i.e. 26th October 2025 will not be entitled to attend and vote and may treat the Notice for information only. The Equity Shareholders, Secured Creditors including NCD Holders and Unsecured Creditors may exercise their vote through only one mode of e-voting, i.e., either by remote e-voting or by e-voting at the VC/OAVM meeting. If they opt for remote e-voting, they may attend the VC/OAVM meeting but shall not be entitled to vote at the meeting. In the event they cast their votes through both modes, the vote cast through remote e-voting shall be considered valid and will prevail, and the vote cast at the VC/OAVM meeting shall be treated as invalid.

2. Equity Shareholders who have not registered their e-mail addresses with the Depository Participants ("DPs") / Registrar and Transfer Agents ("RTAs") are requested to get their e-mail IDs registered with their concerned DPs in respect of shares held in demat mode and with RTAs in respect of shares held in physical mode, by writing to them.

3. Since the aforesaid meetings are being held through VC/OAVM, in line with the applicable MCA Circulars and SEBI Circulars, the facility for appointment of proxies to attend and vote at the meetings will not be available. However, corporate shareholders and creditors may authorize their representatives to attend and vote electronically, as per Sections 112 and 113 of the Act and MCA Circulars. For further details, please refer to the "Notes for Meeting of Equity Shareholders/ Secured Creditors including NCD Holders/Unsecured Creditors" as provided in the Notice of the respective meetings.

4. The NCLT has appointed Shri Harman Singh Thakur, Ex. Member NCLT, to be the Chairman and Shri Ansh Kakar, Advocate, to be the Scrutinizer of the aforesaid Meetings, to Scrutinize the voting process in a fair and transparent manner. The above mentioned Scheme, if approved by the aforesaid meetings, will be subject to the subsequent approval of the Tribunal. Results of the votes cast with respect to aforesaid Meetings, along with the Scrutinizer's Report, shall be declared within 2 (two) working days of the conclusion of the aforesaid Meetings and shall be displayed at Notice Board at Registered office of the Company and shall also be published on the website of CDSL at www.evotingindia.com, the Company at www.jkpaper.com, BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com immediately after the results is declared.

All queries/grievances regarding attending Meetings and e-voting form CDSL e-voting system, kindly refer to the Frequently Asked Questions and e-voting user manual available on CDSL's website, available at the "Downloads" section at www.evotingindia.com or you can contact the Company at shares@jkpaper@gmail.com and CDSL at helpdesk.evoting@cdslindia.com, or call toll-free 1800 22 55 33.

Dated this 29th September, 2025



Cummins India Limited
Regd. Office: Cummins India Office Campus, Tower A, 5th Floor, Survey No. 21, Baldevi, Pune 411 045, Maharashtra, India
(CIN: L29120PN1962PLC012276)
Tel: (020) 6767000 Fax: (020) 6767015
Website: www.cumminsindia.com
Email: oi.investors@cummins.com

PUBLIC NOTICE TO WHOMSOEVER IT MAY CONCERN
This is to inform the General Public that following share certificates of Cummins India Limited, having Registered Office at Cummins India Office Campus, Tower A, 5th Floor, Survey No. 21, Baldevi, Pune 411 045, and registered in the name of the following Shareholder(s) have been lost by them.

Folio No.	Name of the Shareholder	Certificate No.	Distinctive Nos. From To	No. of shares (F.V. Rs. 2/- each)
0010414	DINESH CHANDRA CHINMALIA MEHTA	7572	239391513 239392742	950

The Public is hereby cautioned/ware against purchasing or dealing in any way with the above referred share certificates. Any person who has any claim in respect of the said share certificates should lodge such claim with the Company within 5 days of the publication of this notice after which no claim will be entertained, and the Company shall proceed to issue Duplicate Share Certificates.

Place: Pune
Date: September 29, 2025

For Cummins India Limited
Vijaya J. Joshi
Company Secretary & Compliance Officer

Sd/-
Harnam Singh Thakur
Chairman appointed for the meetings

