



August 01, 2026

BSE Limited

Floor 25, P. J. Towers
Dalal Street, Fort
Mumbai - 400 001
Scrip Code: **543271**

National Stock Exchange of India Limited

Exchange Plaza
Bandra Kurla Complex, Bandra (E)
Mumbai - 400 051
Trading Symbol: **JUBLINGREA**

Sub.: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Ref: Communication to the shareholders regarding deduction of tax at source (TDS) on Final Dividend for FY 2025-26

Dear Sir/Madam,

Please find attached herewith a communication sent to shareholders on August 01, 2026, regarding deduction of tax at source on the Final Dividend for FY 2025-26, if approved by the shareholders of the Company at the ensuing Annual General Meeting and the procedures to be followed by the Members for submission of relevant forms, documents, etc. in this regard.

We request you to take the same on record

Yours Sincerely,

For Jubilant Ingrevia Limited

Deepanjali Gulati

Company Secretary & Compliance Officer

Encl: as above

A Jubilant Bhartia Company

OUR VALUES



Jubilant Ingrevia Limited

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Regd Office:
Bhartiagram, Gajraula
Distt. Amroha - 244 223
Uttar Pradesh, India
CIN : L24299UP2019PLC122657



JUBILANT INGREVIA LIMITED
(CIN: L24299UP2019PLC122657)

Regd. Office: Bhartiagram, Gajraula, District Amroha - 244 223, Uttar Pradesh, India

Phone : +91-5924-267406

E-mail: investors.ingrevia@jubl.com ; Website: www.jubilantingrevia.com

Sub: Jubilant Ingrevia Limited – Final Dividend Financial Year 2025-26 - Communication on Tax Deduction at Source (TDS) on Dividend Payout

Ref: Folio / DP Id & Client Id No:

Name of Shareholder :

Dear Shareholder,

We hope that you and your family are doing well and are safe and healthy.

We are pleased to inform that the Board of Directors of Jubilant Ingrevia Limited ('the Company') at its meeting held on May 26, 2026 have recommended Final dividend of ₹ 2.50 per equity share of face value of Re.1 (Rupee One) each for the Financial year ended March 31, 2026, subject to approval of the shareholders at the ensuing Annual General Meeting (AGM) of the Company.

The Final dividend will be paid to those shareholders who hold equity shares of the Company as on closure of the record date i.e. Friday, July 24, 2026.

Pursuant to the provisions of the Income-tax Act, 2025 ('the Act'), the Company will be required to withhold taxes at the prescribed rates on the dividend paid to its shareholders.

No tax will be deducted on payment of dividend to the resident individual shareholder if the total dividend, paid during Tax Year ('TY') 2026-27, does not exceed INR 10,000.

The withholding tax rate would vary depending on the residential status, category of the shareholder and is subject to provision of requisite declarations / documents to the Company.

A. RESIDENT SHAREHOLDERS:

A.1 Tax deductible at source for Resident Shareholders (other than resident individual shareholders receiving dividend not exceeding INR 10,000 during the TY 2026-27)

S NO.	Particular	Withholding tax rate	Declaration/ documents required
1	Valid PAN updated with the Depository Participant in case shares are held in dematerialized form; or Registrar and Transfer Agent ('RTA') in case shares are held in physical form and no exemption sought by Shareholder	10%	N.A.
2	No / Invalid PAN with the Depository Participant in case shares are held in dematerialized form; or RTA in case shares are held in physical form and -no exemption sought by Shareholder	20%	N.A.
3	Availability of lower/nil tax deduction certificate issued by Income Tax Department u/s 395 of the Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	- Copy of PAN card / - Copy of lower tax withholding certificate obtained from Income Tax Department.

A.2 Nil Tax Deductible at Source on dividend payment to Resident Shareholders if the Shareholders submit documents mentioned in table below with the Company/ RTA

S No.	Particular	Declaration / documents required
1	An Individual furnishing Form 121	- Copy of PAN card (refer point iii to the Notes below) - Declaration in Form No. 121, fulfilling prescribed conditions.
2	Shareholders to whom section 393(4) of the Act does apply such as LIC, GIC, Business Trust (REIT, InVIT) etc.	- Copy of PAN card - Self-declaration (Refer attached Annexure-1), along with adequate documentary evidence (e.g., registration certificate), to the effect that no tax withholding is required as per provisions of section 393(4) of the Act.
3	Shareholder covered u/s 393(5) of the Act such as Government, RBI, Mutual Funds specified in Seventh Schedule of the Act, corporations established by Central Act and exempt from Income Tax.	- Copy of PAN card - Self-declaration (Refer attached Annexure-1), along with adequate documentary evidence, substantiating applicability of 393(5) of the Act.
4	Category I and II Alternative Investment Fund (AIF)	- Copy of PAN card - Self-declaration (Refer attached Annexure-1) that AIF's income is exempt under Serial Number 1 of Fifth Schedule of the Act and they are governed by SEBI regulations as applicable to Category I or Category II AIFs, along with copy of registration certificate.
5	Any other entity exempt from withholding tax under the provisions of section 393(6) of the Act (including those mentioned in Circular No. 18/2017 issued by CBDT)	- Copy of PAN card - Self-declaration (Refer attached Annexure-1 & 2) along with adequate documentary evidence, substantiating the nature of the entity - Copy of the lower tax withholding certificate obtained from Income Tax Department (except those covered by Circular 18/2017)

B. NON-RESIDENT SHAREHOLDERS:

Tax deductible at source for non-resident shareholders.

S No.	Category	Withholding tax rate	Declaration / documents required
1	Foreign Institutional Investors (FIIs) / Foreign Portfolio Investors (FPIs)	20% (plus applicable surcharge and cess) or tax treaty rate, whichever is beneficial	- Copy of PAN card (if available) - Self-declaration (Refer attached Annexure-3). - Copy of Tax Residency certificate issued by revenue authority of country of residence of shareholder for the calendar year 2026 or Tax Year 2026-27, as the case may be, covering the period from April 1, 2026 to March 31, 2027. - Self-Declaration in online Form 41 filed electronically on India Income Tax Portal* (Refer sample attached as Annexure-5). - Self-declaration by the non-resident shareholder of having no permanent establishment / Fixed base or place of business / Business Connection / Place of Effective Management/beneficial ownership, in India in accordance with the applicable DTAA (pertaining to TY 2026-27) (Refer attached Annexure 6) (Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty).
2	Alternative Investment Fund – Category III located in International Financial Services Centre	10% (plus applicable surcharge and cess) #	- Copy of PAN card (if available) - Self-declaration (Refer attached Annexure-4) along with adequate documentary evidence substantiating the nature of the entity

S No.	Category	Withholding tax rate	Declaration / documents required
3	Other Non-resident shareholders (except those who are tax residents of Notified Jurisdictional Area)	20% (plus applicable surcharge and cess) or tax treaty rate, whichever is beneficial	To avail beneficial rate of tax treaty following tax documents would be required: 1. Copy of PAN card (if available) 2. Copy of Tax Residency certificate issued by revenue authority of country of residence of shareholder for the Calendar year 2026 or Tax Year 2026-27 (covering the period from April 1, 2026 to March 31, 2027) 3. Self-Declaration in online Form 41 filed electronically on India Income Tax Portal* (Refer sample attached as Annexure-5). 4. Self-declaration for non-existence of [permanent establishment / fixed base / business connection in India, place of effective management, beneficial ownership and eligibility to avail tax treaty benefit [on shareholder's letterhead] (Refer attached Annexure-6) (Note: Application of beneficial Tax Treaty Rate shall depend upon the completeness and satisfactory review by the Company of the documents submitted by the non-resident shareholders. In case the documents are found to be incomplete, the Company reserves the right to not consider the tax rate prescribed under the tax treaty).
4	Non-Resident Shareholders who are tax residents of Notified Jurisdictional Area as defined u/s 176(1) of the Act	30%	NA
5	Sovereign Wealth funds and Pension funds notified by Central Government under Serial Number 7 of Fifth Schedule of the Act	NIL	• Copy of the notification issued by CBDT substantiating the applicability of Serial Number 7 of Fifth Schedule of the Act issued by the Government of India. • Self-Declaration (Refer attached Annexure-7 & 8) that the conditions specified in Serial Number 7 of Fifth Schedule of the Act, have been complied with.
6	Subsidiary of Abu Dhabi Investment Authority (ADIA) as prescribed under Serial Number 7 of Fifth Schedule of the Act	NIL	Self-Declaration (Refer attached Annexure-9) substantiating the fulfilment of conditions prescribed under Serial Number 7 of Fifth Schedule of the Act.
7	Availability of Lower/ NIL tax deduction certificate issued by Income Tax Department 395 of the Act	Rate specified in Lower tax withholding certificate obtained from Income Tax Department	Copy of the lower tax withholding certificate obtained from Income Tax Department.

In case PAN is not updated with the Company's RTA or depository; or PAN is not available; and information sought in the declaration are not provided, higher rate of withholding tax as per section 397(2b) of IT Act shall be applied.

* In case of Non-resident shareholders having / not having PAN in India and wishing to avail beneficial tax rate as provided in the applicable tax treaty, online copy of Form 41 filed on India Income Tax portal is required.

Notes:

1. Update your KYC data to receive all communications and dividend information - The shareholders are requested to update their KYC data viz., PAN Number, email id, address, mobile number and bank account details by submitting the relevant details with our Registrar & Share Transfer Agent (RTA). Shareholders holding shares in dematerialized mode are requested to update the same with their respective Depository Participant to ensure ease of communication and seamless remittances.
2. The Company will issue soft copy of the TDS certificate to its shareholders through email registered with the Depository Participant / RTA post payment of the dividend. Shareholders will be able to download the tax credit statement from the Income Tax Department's website (refer to Form 168 and Annual Information Statement (AIS)).
3. The aforesaid documents such as Form 121, documents under section 393(5), 393(6), FPI Registration Certificate, Tax Residency Certificate, Lower Tax certificate etc. can be emailed to the Company on the email ID ingrevia.dividend@jubl.com to enable the Company to determine the applicable withholding tax rate. In case where copy of documents (such as, PAN card, Registration certificate, etc.) is provided, the copy should be self-attested by the Shareholder or its authorized signatory. Any communication in relation to tax rate determination/deduction received post Friday, August 14, 2026 shall not be considered.
4. After receipt of any of the above declarations, if the Company basis its independent assessment, finds any information that is contrary to the declarations received by it, the Company reserves right to rely on the results of its independent assessment and make a deduction of taxes at a higher rate as per applicable provisions of the Act.
5. Determination of withholding tax rate is subject to necessary verification by the Company of the shareholder details as available with the Depository Participant in case shares are held in dematerialized form; or RTA in case shares are held in physical form as on the Record Date, and other documents available with the Company / RTA. In this respect, the Company reserves the right to independently verify the PAN number of the shareholder from the National Securities Depository Ltd. ('NSDL') utility and if the same is found contrary to the PAN quoted/ provided, the Company will disregard the PAN and proceed as per the prevalent law.
6. Shareholders holding shares under multiple accounts under different residential status / category and single PAN, may note that, higher of the tax rate as applicable to different residential status/ category will be considered for their entire shareholding under different accounts.
7. The documents furnished by the shareholders (such as Form 121, TRC, online Form 41 filed on India Income Tax Portal, Self-Attested Declaration etc.) shall be subject to review and examination by the Company before granting any beneficial tax rate or NIL tax Rate. The Company reserves the right to reject the documents in case of any discrepancies or the documents are found to be incomplete.
8. In case withholding tax is deducted at a higher rate, an option is still available with the shareholder to file the return of income and claim an appropriate refund. No claim shall lie against Company for any taxes deducted by the Company.
9. In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the shareholder, the shareholder will be responsible to indemnify the Company and also, provide the Company with all information / documents and co-operation in any tax proceedings.
10. This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. Shareholders should consult their tax advisors for requisite action to be taken by them.
11. In case of any discrepancy in documents submitted by the shareholder, the Company will deduct tax at higher rate as applicable, without any further communication in this regard.
12. All communication/queries in respect of above should be addressed to our RTA, Alankit Assignments Limited at its email address rtat@alankit.com.
13. A declaration must be filed with the Company where the whole or any part of the dividend income is assessable, under the provisions of the Act, in the hands of a person other than the shareholder in accordance with Rule 203 of the Income-tax Rules, 2026. The declaration must consist of Name, address, PAN of the person to whom credit is to be given and proportion of credit to be given in respect of dividend income.

This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. Shareholders should consult their tax advisors for requisite action to be taken by them.

We seek your co-operation in the matter.

Warm regards,

Deepanjali Gulati
Company Secretary
Jubilant Ingrevia Limited

Annexure 1**DECLARATION FOR RESIDENT SHAREHOLDER**

(To be declared by resident shareholder for availing the NIL tax rate deduction on dividend payment under the Income Tax Act, 2025)

Date:

To

Jubilant Ingrevia Limited,

Subject: Declaration regarding Category and beneficial ownership of shares

Ref: PAN

Folio Number / DP ID/ Client ID – (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me / us by Jubilant Ingrevia Limited ('the Company'), I / We hereby declare as under:

1. I / We, (Full name of the shareholder), holding share/shares of the Company as on the record date, hereby declare that I am / we are tax resident of India for the period April 2026 - March 2027 (Indian Fiscal Year).

2. I / We hereby declare that (Strike out whatever is not applicable)

*We are **Insurance Company** and are the beneficial owner of the share/shares held in the Company; and we are submitting a self-attested copy of PAN Card.

OR

*We are a **Mutual Fund** specified in Seventh Schedule of the Income Tax Act, 2025; and we are submitting self-attested copy of the PAN Card and registration certificate.

OR

*We are **Alternative Investment Fund (AIF)** established in India; and our income is exempt under Serial Number 1 of Fifth Schedule of the Act. We are governed by SEBI regulations as Category I or Category II AIF; and we are submitting a self-attested copy of the PAN card and registration certificate. We also affirm that income from such shares is not categorized as Income under the 'Profits and gains from business or profession'.

OR

*We are **Business Trust (ReIT / InVIT)** as defined in Explanation to Serial Number 8 of Fifth Schedule; and are not subject to withholding tax as per section 393(4) of the Income Tax Act, 2025 and we are submitting a self-attested copy of the PAN card.

OR

*We are [Nature of the entity] and are the beneficial owner of the share/shares held in the Company; and are not subject to withholding tax as per section 393(4)/ 393(5)/ 393(6) of the Income Tax Act, 2025; and we are submitting a self-attested copy of the documentary evidence supporting the exemption status (e.g. relevant copy of relevant rule, registration, notification, order, etc.) along with a self-attested copy of the PAN card.

3. I / We will indemnify and hold harmless the Company for any tax, interest, penalty or related cost that the Company may incur due to non-withholding or withholding of tax at lower rate arising out of any acts of commission or omission initiated by the Company by relying on my/ our above averment.

4. I / We hereby confirm that the above declaration should be considered to be applicable for all the shares held in the Company under PAN / accounts declared in the form.

Thanking you.

Yours faithfully,

For (Name of the shareholder)

<<insert signature>>

Authorized Signatory -

Notes:

1. *Delete whichever is not applicable.

Annexure 2

DECLARATION FOR RESIDENT SHAREHOLDER

(To be declared by individual Sikkimese resident shareholder covered under Serial Number 20 of Third Schedule of the Income Tax Act, 2025 for availing the NIL tax rate deduction on dividend payment)

Date:

To

Jubilant Ingrevia Limited,

Subject: Declaration regarding NIL Rate of Dividend

Ref: PAN

Folio Number / DP ID/ Client ID – (Please specify all the account details)

With reference to the captioned subject, and in relation to the appropriate withholding of taxes on the Dividend payable to me by Jubilant Ingrevia Limited ('the Company') during the year 2026-27, I hereby declare as under:

1. *My name is recorded in the register maintained under the Sikkim Subjects Regulation, 1961 read with the Sikkim Subject Rules, 1961 (hereinafter referred to as the "Register of Sikkim Subjects"), immediately before the 26th day of April, 1975;

OR

*My name is included in the Register of Sikkim Subjects by virtue of the Government of India Order No. 26030/36/90-I.C.I., dated the 7th August, 1990 and Order of even number dated the 8th April, 1991; or

OR

*My name does not appear in the Register of Sikkim Subjects, but it is established beyond doubt that the name of my father or husband or paternal grand-father or brother from the same father has been recorded in that register;

2. I further declare that I have not married an Individual who is not Sikkimese as covered in (1).
(To be applicable in case of Woman Shareholder)
3. I am also enclosing a copy of lower withholding tax certificate obtained from Income-tax Department under section 395 of the IT Act. (mandatorily required to be furnished)

Verification

I do hereby declare that to the best of my knowledge and belief what is stated above is correct, complete and is truly stated.

Verified today the day of.....

.....

(Signature of the person providing the information)

Place:

Notes:

1. *Delete whichever is not applicable.

Annexure 3**DECLARATION FOR FOREIGN INSTITUTIONAL INVESTORS (FII) /
FOREIGN PORTFOLIO INVESTORS (FPI)**

Date:

To

Jubilant Ingrevia Limited,

Subject: Declaration regarding registration number and nature

I / We, [.....] do hereby solemnly declare as follows:

- a. I / We, am / are registered as a Foreign Institutional Investor/ Foreign Portfolio Investor with Securities Exchange Board of India ('SEBI') holding the registration number XXXXX and complying with all regulations as prescribed by SEBI during the year 2026-27.
- b. I am / We are registered with SEBI under the status as *Individual / *Corporate / *Trust and have obtained the necessary certificates as prescribed.
- c. I am / We are the beneficial owner of the investments made by me/us in the shares of Jubilant Ingrevia Limited and also any income receivable from such investments, for a period of less than 365 days.

OR

I am / We are the beneficial owner of the investments made by me/us in the shares of Jubilant Ingrevia Limited and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

OR

I am / We are the beneficial owner of the investments made by me/us in the shares of Jubilant Ingrevia Limited and also any income receivable from such investments, for a period of more than '.....'days [required period of days under the relevant Double Taxation Avoidance Agreement].

- d. I / We further declare that I / we have the right to use and enjoy the dividend received / receivable from the above shares and such right is not constrained by any contractual and / or legal obligation to pass on such dividend to another person.
- e. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and [Name of the Country of residence of shareholder] including satisfaction of the Limitation of Benefits clause (wherever applicable). I / We also enclose a self-attested copy of Tax Residency Certificate (TRC) (of Tax Year 2026-27 i.e. covering the period from 01 April 2026 to March 31, 2027) obtained from the tax authorities of the country of which I / We am a / are resident
- f. I / We undertake to intimate Jubilant Ingrevia Limited immediately in case of any alteration in the aforesaid declaration.
- g. I, [.....], hereby declare that the contents above are correct, complete and truly stated.

(Name, designation & signature of the Shareholder)

Company/Trust Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

Notes:

1. *Delete whichever is not applicable.

Annexure 4

DECLARATION FOR ALTERNATIVE INVESTMENT FUND - CATEGORY III LOCATED IN INTERNATIONAL FINANCIAL SERVICES CENTRE

Date:

To
Jubilant Ingrevia Limited,

Subject: Declaration regarding registration number and nature

I / We, [...] do hereby solemnly declare as follows:

- a. I / We, am / are registered with Securities Exchange Board of India ('SEBI') as a Category III Alternative Investment Fund, holding the registration number XXXXX and complying with all regulations as prescribed by SEBI during the year 2026-27.
- b. I am / We are registered with SEBI under the status as *Limited Liability Partnership/ *Body Corporate or Company / *Trust and have obtained the necessary certificates as prescribed.
- c. I / We are located in any International Financial Services Centre.
- d. I / We further declare that all the units of the Alternative Investment Fund are held by non-residents other than unit held by a sponsor or manager.

(Name, designation & signature of the Shareholder)

Trust/ Company/ Limited Liability Partnership Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

PAN/Tax identification number (country of residence):

Notes:

1. *Delete whichever is not applicable.

Annexure 5

FORM NO. 41
Information to be provided under section 159(8)

Part A: Particulars of the Applicant

1.	Name:	(refer Note 1)
2.	Address:	(refer Note 2)
3.	Communication Address in India:	(refer Note 3)
4.	Permanent Account Number (PAN) (if available):	
5.	E-mail Id:	
6.	Contact Number:	Country Code Number

Part B: Residential Information

7.	Tax Year:	
8.	Status:	(refer Note 4)
9.	Country of residence (in the case of an individual) or Country/Region of incorporation/ registration (in the case of others):	(refer Note 5)
10.	Tax Identification Number (TIN) in country/region of residence:	(refer Note 6)
11.	Period for which the residential status as mentioned in the certificate referred to in section 159(8) is applicable:	
12.	Address of the assessee in the country or region outside India during the period for which the certificate, mentioned in Sl. No. 11 above, is applicable:	
13.	Copy of the certificate referred to in section 159(8):	Upload the copy as Annexure

Declaration

I _____ (Name of assessee) with _____ (PAN/Unique identification number) have obtained a certificate referred to in section 159(8) from the Government of _____ (name of country or region outside India) which is provided as per Part B (Sl. No. 13).

Verification

I _____ hereby affirm that the information provided above is true and correct to the best of my knowledge and belief. I have not concealed any relevant fact. I am submitting this form in my capacity as _____ (designation), holding PAN _____ and I am competent to verify and submit this form.

Place:

Signature:

Date:

Name:

Designation:

Notes:

- The name shall include the first name, middle name and last name, in the case of an individuals and full name of the entity for other cases.
- The address shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state, country/region and pin code/zip code.
- The communication address in India shall include flat/door/building, road/street/block/sector, area/locality, post office, town/city/district, state and pin code.

4. Fill person status as below: —

(I)	Individual
(II)	Hindu undivided family
(III)	Company
(IV)	Firm
(V)	Association of Persons or Body of individuals, whether incorporated or not
(VI)	Local authority
(VII)	Artificial Juridical Person
(VIII)	Government
(IX)	Trust
(X)	Limited Liability Partnership

5. Where the region is a specified territory, the same may be mentioned.

6. Tax Identification Number of the applicant in the country or region of his residence and in case no such number is available, then a unique number on the basis of which the applicant is identified by the Government of that country or the region of which he claims to be a resident.

7. Some of the information in the form would be pre-filled to the extent possible.

[To be provided on Shareholder's Letter head]

Annexure 6

DECLARATION FOR NON-RESIDENT SHAREHOLDERS**

(To be declared by non-resident shareholder for declaring existence/ non-existence of PE in India and availing the benefits of lower tax deduction under Section 159 of the Indian Income Tax Act, 2025 ('IT Act') read with the provisions of the Tax Treaty with India and the Multilateral Instrument)

Date:

To

Jubilant Ingrevia Limited,

Subject: Declaration regarding existence/ non-existence of Permanent Establishment with beneficial ownership and applicability of tax treaty

I / We, [.....] do hereby solemnly declare as follows:

- i. I / We am / are a resident of [name of country of which shareholder is tax resident] during the year 2026-27. I / We am / are eligible to be governed by the provisions of the tax treaty between India and [name of country of which the shareholder is tax resident] and meet all the necessary conditions to avail the benefits under the said tax treaty.
- ii. I / We *do not have/*have a Permanent Establishment (PE) / Fixed base / Place of Effective Management in India; and the dividend income receivable by me / us from investment in the shares of Jubilant Ingrevia Limited is *attributable / *not attributable / effectively connected to any PE / fixed base in India.
- iii. Further, I/We do not have a Business Connection in India according to the provision of section 9(9) of the Act and the amounts paid/payable to us, in any case, are not attributable to business operations, if any, carried out in India.
- iv. That the investments made by me / us in the shares of Jubilant Ingrevia Limited are not arranged in a manner which results in obtaining a tax benefit, whether directly or indirectly, as one of its principal purposes. The tax benefit, if any, derived from such investments would be in accordance with the object and purpose of the relevant provisions of the tax treaty between India and [name of country of which the shareholder is tax resident]
- v. *I am / We are the beneficial owner of the investments made by me/us in the shares of Jubilant Ingrevia Limited and also any income receivable from such investments, for a period of less than 365 days.

OR

*I am / We are the beneficial owner of the investments made by me/us in the shares of Jubilant Ingrevia Limited and also any income receivable from such investments, for an uninterrupted period of 365 days or more including the date of payment of the dividends.

OR

*I am / We are the beneficial owner of the investments made by me/us in the shares of Jubilant Ingrevia Limited and also any income receivable from such investments, for a period of more than '.....'days [required period of days under the relevant Double Taxation Avoidance Agreement].

- vi. I / We further declare that I / we have the right to use and enjoy the dividend received / receivable from the above shares and such right is not constrained by any contractual and / or legal obligation to pass on such dividend to another person.
- vii. I / We further declare that I / We are eligible to claim benefit of the tax treaty between India and [Name of the Country of residence of shareholder] including satisfaction of the Limitation of Benefits clause (wherever applicable). I / We also enclose a self-attested copy of Tax Residency Certificate (TRC) (of Tax Year 2026-27 i.e. covering the period from 01 April, 2026 to March 31, 2027) obtained from the tax authorities of the country of which I / We am a / are resident.

viii. I / We undertake to intimate Jubilant Ingrevia Limited immediately in case of any alteration in the aforesaid declaration.

ix. I, [.....], hereby declare that the contents above are correct, complete and truly stated.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

Notes:

*Delete whichever is not applicable.

**(including for FIIS/FPIs/Non-resident individuals/non-resident Firms or an other entity being a non-resident)

[To be provided on Shareholder's Letter head]

Annexure 7**DECLARATION FOR SOVEREIGN WEALTH FUNDS**

(To be declared by non-resident shareholder as prescribed under Serial Number 7 of Fifth Schedule of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date:

To

Jubilant Ingrevia Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under Serial Number 7 of Fifth Schedule of the Income tax Act, 2025

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of Serial Number 7 of Fifth Schedule of the Act during the year 2026-27.
- We also certify that we comply with the conditions laid down in the notification number XXXX issued by CBDT dated DD-MM-YYYY, for granting exemption to the established Sovereign Wealth Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

[To be provided on Shareholder's Letter head]

Annexure 8

DECLARATION FOR PENSION FUNDS

(To be declared by non-resident shareholder as prescribed under Serial Number 7 of Fifth Schedule of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date:

To
Jubilant Ingrevia Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under Serial Number 7 of Fifth Schedule of the Income tax Act, 2025

We, [.....] do hereby solemnly declare as follows:

- We certify that we are compliant with the conditions as stipulated under provisions of Serial Number 7 of Fifth Schedule of the Act during the year 2026-27.
- We also certify that we comply with the conditions laid down in Rule 282 of Income-tax Rules, 2026.
- We also certify that we comply with the conditions laid down in the notification number XXXX issued by CBDT dated DD-MM-YYYY, for granting exemption to the Pension Fund.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):

[To be provided on Shareholder's Letter head]

Annexure 9

DECLARATION FOR WHOLLY OWNED SUBSIDIARY OF ABU DHABI INVESTMENT AUTHORITY

(To be declared by non-resident shareholder as prescribed under Serial Number 7 of Fifth Schedule of the Income-tax Act, 2025 for NIL deduction on payment of dividend)

Date:

To

Jubilant Ingrevia Limited,

Subject: Declaration regarding fulfillment of prescribed conditions under Serial Number 7 of Fifth Schedule of the Income tax Act, 2025

I / We, [.....] do hereby solemnly declare as follows:

- We are resident of United Arab Emirates (UAE) and are a wholly owned subsidiary of Abu Dhabi Investment Authority.
- We also certify that the investment made by us is directly / indirectly out of the funds owned by the Government of UAE.
- We certify that we are compliant with the conditions as stipulated under provisions of Serial Number 7 of Fifth Schedule of the Act during the year 2026-27.

(Name, designation & signature of Non-resident Shareholder)

Company Seal (if applicable)

Date:

Place:

Address:

Email and Telephone:

Tax identification number (country of residence):