

RNS Number : 8421Y  
JPMorgan Emerging Mkts Invest Trust  
01 August 2024

**JPMORGAN EMERGING MARKETS INVESTMENT TRUST PLC**  
(the 'Company')

Legal Entity Identifier: 5493001VPQDYH1SSSR77

THE COMPANY ANNOUNCES THE UNAUDITED NET ASSET  
VALUE (NAV) As at: 31 July 2024

THE NET ASSET VALUE PER SHARE IN PENCE, INCLUDING  
INCOME WITH DEBT AT FAIR VALUE: **121.29**

India has had a longstanding non-resident capital gains tax ("CGT") regime whereby foreign portfolio investors such as the Company pay CGT on the gains realised on Indian securities depending on the length of holding period. Therefore, the Company accrues for its best estimate of these taxes on a daily basis and this is reflected in the NAV.

The Indian Union Budget of 23 July 2024 proposed increases to the CGT rates. Although this has not yet been officially ratified by Parliament the increase in CGT rates would be effective from 23 July 2024.

As a result, the Company has decided to effect these changes to the CGT rates in the calculation of the CGT accrual in the Company's NAV from today, on the basis that the amended rates reflect the best estimate of future taxes due on Indian equity holdings.

Name of contact and telephone number for queries:

Paul Ainger 0044 207 742 6524

Name of authorised company official responsible for making this  
notification:

Alison Vincent 0044 207 742 6216 - Company Secretary

Date: 01 August 2024

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