

## 1 Windfall Tax (Source: The Hindu)

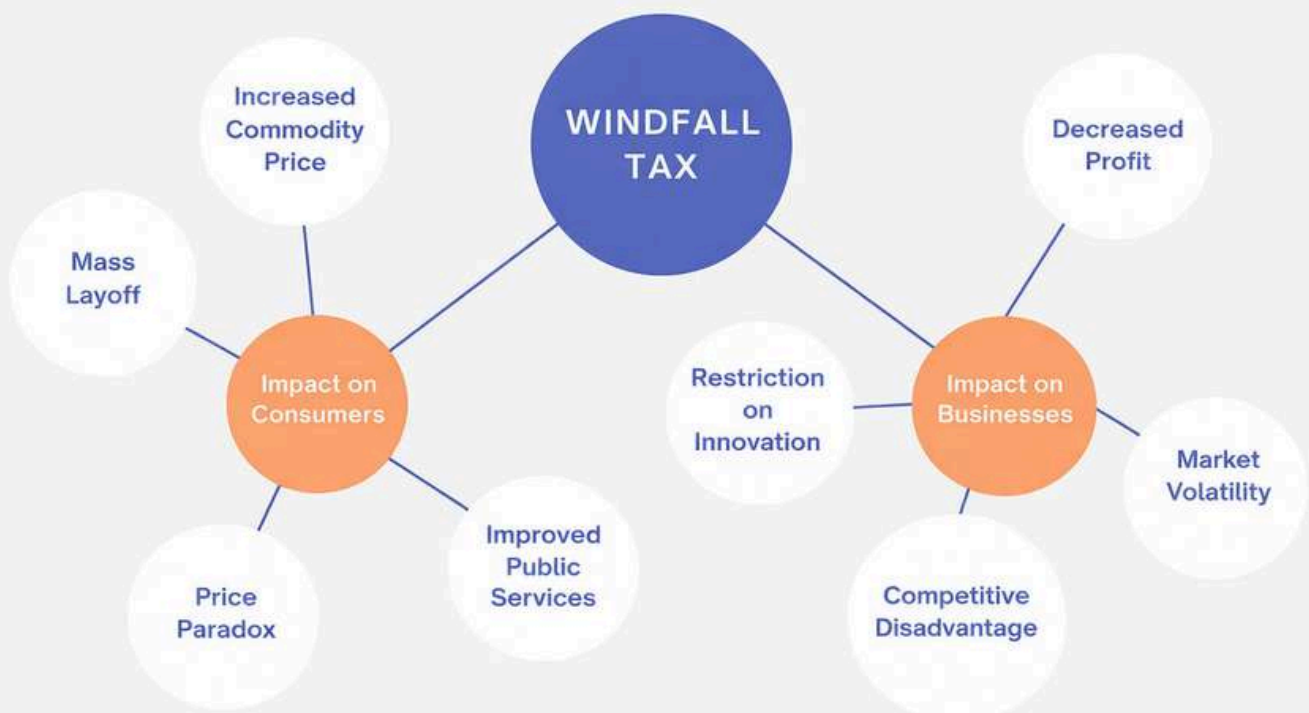
Windfall tax is a special tax governments impose on industries or entities earning unexpected, above-average profits due to external factors like market surges or geopolitical events.

- It is commonly levied on industries such as oil, gas, and mining.

### Need To Know

- Governments use it to capture excess profits for public revenue, fund welfare, or stabilize economies.
- India first implemented windfall profit taxes on 1st July 2022.

## IMPACT OF WINDFALL TAX





DATE: 12 APRIL 2026

## 2 Chagos Archipelago (Source: *The Indian Express*)

The Chagos Archipelago consists of over 60 small islands located in the central Indian Ocean, south of the Maldives, and east of Seychelles.

### Key Facts

- The largest island, Diego Garcia, hosts a key US-UK military base.
- It is the world's largest marine protected area.
- It is coral origin.

### Archipelago

- An archipelago is a cluster or chain of islands located in a sea or ocean, often formed by volcanic activity, tectonic movements, or coastal erosion. Major examples include the Indonesian and Philippine archipelagos.



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## 3 Indus River Dolphin (Source: *The Hindu*)

It is a freshwater dolphin species found in the lower parts of the Indus River in Pakistan and in River Beas, a tributary of the Indus River in Punjab, India.

### Threats

- Unsustainable fishing
- The construction of dams led to habitat fragmentation
- River water pollution

### Conservation Status

- **International Union for the Conservation of Nature (IUCN):** Endangered.
- **Convention on International Trade in Endangered Species (CITES):** Appendix I
- **Indian Wildlife (Protection), Act 1972:** Schedule I



### Ganges River Dolphin

- **Indian Wildlife (Protection), Act 1972:** Schedule I.
- **IUCN Status:** Endangered.
- **Convention on International Trade in Endangered Species (CITES):** Appendix I
- **Convention on Migratory Species (CMS):** Appendix II

### Irrawaddy Dolphin

- **IUCN Status:** Endangered.
- **Wildlife (Protection) Act, 1972:** Schedule I.
- **CITES:** Appendix I.