

General information about company	
Scrip code*	532624
NSE Symbol*	JINDALPHOT
MSEI Symbol*	NOTLISTED
ISIN*	INE796G01012
Name of company	JINDAL PHOTO LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	13-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	10-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Investment
Start date and time of board meeting	13-11-2025 16:30
End date and time of board meeting	13-11-2025 17:25
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	11-02-2025
Indicate Company website link for updated RPT policy of the Company	http://jindalphoto.com/financial/Related-Party-Transactions.pdf

Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No The Company has not made any default on loans and debt securities.

Financial Results – NBFC		
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.	
1	Income	
	Revenue from operations	
(i)	Interest Income	0
(ii)	Dividend Income	1046
(iii)	Rental Income	0
(iv)	Fees and commission Income	0
(v)	Net gain on fair value changes	48
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0
(vii)	Sale of products (including Excise Duty)	0
(viii)	Sale of services	0
(ix)	Other revenue from operations	
	Total other revenue from operations	
	Total Revenue From Operations	1094
	Other income	1
	Total income	1095
2	Expenses	
	Cost of materials consumed	0
	Purchases of stock-in-trade	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0
	Employee benefit expense	5
	Finance costs	133
	Depreciation, depletion and amortisation expense	1
	Fees and commission expense	0
	Net loss on fair value changes	0
	Net loss on derecognition of financial instruments under amortised cost category	0
	Impairment on financial instruments	0
(f)	Other expenses	
1	Other expenses	8
	Total other expenses	8
	Total expenses	147
		291

3	Total profit before exceptional items and tax	948	858	
4	Exceptional items	0	0	
5	Total profit before tax	948	858	
6	Tax expense			
7	Current tax	261	261	
8	Deferred tax	8	14	
9	Total tax expenses	269	275	
10	Net Profit Loss for the period from continuing operations	679	583	
11	Profit (loss) from discontinued operations before tax	0	0	
12	Tax expense of discontinued operations	0	0	
13	Net profit (loss) from discontinued operation after tax	0	0	
14	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
15	Total profit (loss) for period	679	583	
16	Other comprehensive income net of taxes	-1	-2	
17	Total Comprehensive Income for the period	678	581	
18	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
19	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
20	Details of equity share capital			
	Paid-up equity share capital	1026	1026	
	Face value of equity share capital	10	10	
21	Reserves excluding revaluation reserve			
22	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings per share from continuing operations	6.62	5.68	
	Diluted earnings per share from continuing operations	6.62	5.68	
ii	Earnings per equity share for discontinued operations			
	Basic earnings per share from discontinued operations	0	0	
	Diluted earnings per share from discontinued operations	0	0	
ii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings per share	6.62	5.68	
	Diluted earnings per share	6.62	5.68	
23	Debt equity ratio			Textual Information(1) &
24	Debt service coverage ratio			Textual Information(2) &
25	Interest service coverage ratio			Textual Information(3) &
26	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Financial Asset	
	Cash and cash equivalents	1
	Bank Balance other than (a) above	
	Derivative financial instruments	
	Receivables	
	(I) Trade Receivables	
	(II) Other Receivables	
	Loans	559
	Investments	22555
	Other Financial assets	5132
	Total Financial Asset	28247
2	Non Financial Asset	
	Inventories	0
	Current tax assets (Net)	
	Deferred tax Assets (Net)	
	Investment Property	
	Biological assets other than bearer plants	
	Property, Plant and Equipment	242
	Capital work-in-progress	
	Intangible assets under development	
	Goodwill	0
	Other Intangible assets	0
	Other non-financial assets (to be specified)	5
	Total Non-Financial Asset	247
	Total assets	28494
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1026
	Other equity	19130
	Total equity attributable to owners of parent	20156
	Non controlling interest	
	Total equity	20156
2	Liabilities	

2.1	Financial Liabilities	
(a)	Derivative financial instruments	
(b)	Payables	
	(I) Trade Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	
(C)	Debt Securities	
(d)	Borrowings (Other than Debt Securities)	6211
(e)	Deposits	
(f)	Subordinated Liabilities	
(g)	Other financial liabilities	1943
	Total Financial Liabilities	8154
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	73
(b)	Provisions	2
(C)	Deferred tax liabilities (Net)	109
(d)	Other non-financial liabilities	
	Total Non-Financial Liabilities	184
	Total liabilities	8338
	Total equity and liabilities	28494
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	1.00	2.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-1.00	-2.00

Cash flow statement, indirect		
Particulars	Half Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2025	
Date of end of reporting period	30-09-2025	
Whether results are audited or unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	858
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	268
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-5
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	2
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-102
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0

	Total adjustments for reconcile profit (loss)	163
	Net cash flows from (used in) operations	1021
Dividends received		0
Interest paid		0
Interest received		0
Income taxes paid (refund)		105
Other inflows (outflows) of cash		0
	Net cash flows from (used in) operating activities	916
	Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses		0
Cash flows used in obtaining control of subsidiaries or other businesses		0
Other cash receipts from sales of equity or debt instruments of other entities		-916
Other cash payments to acquire equity or debt instruments of other entities		0
Other cash receipts from sales of interests in joint ventures		0
Other cash payments to acquire interests in joint ventures		0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		0
Proceeds from sales of property, plant and equipment		0
Purchase of property, plant and equipment		0
Proceeds from sales of investment property		0
Purchase of investment property		0
Proceeds from sales of intangible assets		0
Purchase of intangible assets		0
Proceeds from sales of intangible assets under development		0
Purchase of intangible assets under development		0
Proceeds from sales of goodwill		0
Purchase of goodwill		0
Proceeds from biological assets other than bearer plants		0
Purchase of biological assets other than bearer plants		0
Proceeds from government grants		0
Proceeds from sales of other long-term assets		0
Purchase of other long-term assets		0
Cash advances and loans made to other parties		0
Cash receipts from repayment of advances and loans made to other parties		0
Cash payments for future contracts, forward contracts, option contracts and swap contracts		0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		0
Dividends received		0
Interest received		0
Income taxes paid (refund)		0
Other inflows (outflows) of cash		0
	Net cash flows from (used in) investing activities	-916
	Cash flows from used in financing activities	

Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	0
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	0
Cash and cash equivalents cash flow statement at beginning of period	1
Cash and cash equivalents cash flow statement at end of period	1

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

													Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.											
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments					Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Jindal Photo Limited	AACCC3508Q	Concatenate Advest Advisory Private Limited	AAJCC1279K	Promoter Group	Any other transaction	Rent Paid	0.82	NIL		0.41	0	0											
2	Jindal Photo Limited	AACCC3508Q	Consolidated Finvest & Holdings Limited	AAACJ0090N	Other Related Party	Any other transaction	Rent Paid	0.24	NIL		0.12	0	0											
3	Jindal Photo Limited	AACCC3508Q	Universus Photo Imaging Limited	AACCJ7344R	Other Related Party	Any other transaction	Rent Received	0.24	NIL		0.04	0	0											
4	Jindal Photo Limited	AACCC3508Q	Jindal India Power Limited	AAACJ9902H	Other Related Party	Dividend received			NIL		18.66	0	0											
5	Jindal Photo Limited	AACCC3508Q	Jindal India Powertech Limited	AABCJ9243J	Associate Company	Dividend received			NIL		1027.78	0	0											
Total value of transaction during the reporting period											1047.01													

