

Universus Photo Imagings Limited

(Formerly known as JINDAL PHOTO IMAGING LIMITED)

CIN: L22222UP2011PLC103611

Corp. Off.: Plot No. 12, Sector-B-1, Local Shopping Complex, Vasant Kunj New Delhi-110070

Tel: 91-011-40322100, Email: cs_uphoto@universusphotoimagings.com

Website: www.universusphotoimagings.com

UPIL/DE-PT/SE/2026-27

Date: 30th May 2026

The Manager, Listing
**National Stock Exchange of India
Limited**
Exchange Plaza, Bandra-Kurla Complex,
Bandra (E)MUMBAI - 400 051
Scrip Code: NSE: UNIVPHOTO

The Manager Listing
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal
Street, Fort MUMBAI – 400 001
(Scrip Code: BSE: 542933)

Subject: Annual Secretarial Compliance Report for the financial year ended on March 31, 2026

Dear Sir/Madam,

Pursuant to compliance of Regulation 24A of SEBI (LODR) Regulations, 2015, please find enclosed herewith Annual Secretarial Compliance Report for the financial year ended on March 31, 2026.

This is for your information and records.

Thanking you,

Yours Sincerely,

FOR UNIVERSUS PHOTO IMAGINGS LIMITED

SURESH KUMAR
COMPANY SECRETARY
Membership. No. ACS: 41503
Encl.: A/a

**SECRETARIAL COMPLIANCE REPORT OF
UNIVERSUS PHOTO IMAGINGS LIMITED
FOR THE YEAR ENDED 31ST MARCH, 2026**

We have examined:

- a. all the documents and records made available to us and explanation provided by **UNIVERSUS PHOTO IMAGINGS LIMITED (CIN: L22222UP2011PLC103611)** (hereinafter referred to as "the **Listed Entity**") having its registered office at 19th KM, Hapur, Bulandshahr Road, PO Gulaothi, BulandShahr, Uttar Pradesh- 245408.
- b. the filings/ submissions made by the Listed Entity to the stock exchanges,
- c. website of the Listed Entity,
- d. any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended 31st March, 2026 ("**Review Period**") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("**SEBI Act**") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("**SCRA**"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("**SEBI**");

The specific Regulations (including amendments therein), whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (herein after referred as "**SEBI LODR REGULATIONS**");
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (**Not applicable to the Listed Entity during the review period**)
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (**Not applicable to the Listed Entity during the review period**)
- (e) The Securities and Exchange Board of India (Share Based Employee Benefits

and Sweat Equity) Regulations, 2021; **(Not applicable to the Listed Entity during the review period)**

- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Listed Entity during the review period)**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

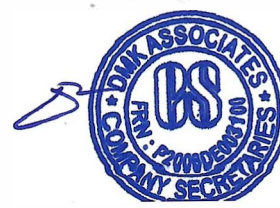
and based on the above examination, we hereby report that, during the Review Period:

- a) The Listed Entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder.
- b) The Listed Entity has taken the following actions to comply with the observations made in previous reports: **(Not Applicable as there was no observation in the previous secretarial compliance reports of the Listed Entity)**
- c) We hereby report that, during the review period, the compliance status of the Listed Entity with the following requirements is as follows:

S. No.	Particulars	Compliance Status (Yes / No/ NA)	Observations/ Remarks by PCS
1.	Secretarial Standards: The compliances of listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	YES	NIL
2	Adoption and timely updation of the Policies:		
	• All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entity.	YES	NIL
	• All the policies are in conformity with SEBI Regulations and has been reviewed	YES	NIL



	& timely updated as per the regulations/ circulars/guidelines issued by SEBI.		
3.	<u>Maintenance and disclosures on Website:</u>		
	• The Listed entity is maintaining a functional website.	YES	NIL
	• Timely dissemination of the documents/ information under a separate section on the website.	YES	NIL
	• Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.	YES	NIL
4.	<u>Disqualification of Director:</u> None of the Director of the listed entity are disqualified under Section 164 of the Companies Act, 2013.	YES	NIL
5.	<u>Details related to Subsidiaries of listed entities:</u>		
	• Identification of material subsidiary companies.	NA	The Listed Entity has no material subsidiary.
	• Requirement with respect to disclosure of material as well as other subsidiaries.	YES	NIL
6.	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under the SEBI LODR Regulations.	YES	NIL
7.	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations.	YES	NIL



8.	<u>Related Party Transactions:</u>		
	<ul style="list-style-type: none"> • The Listed entity has obtained prior approval of Audit Committee for all Related party transactions. 	YES	NIL
	<ul style="list-style-type: none"> • In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transaction were subsequently approved/ ratified/ rejected by the Audit Committee. 	NA	All Related party transactions were entered after obtaining prior approval of the Audit Committee.
9.	<u>Disclosure of events or information:</u>	YES	NIL
	The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations within the time limits prescribed thereunder.		
10.	<u>PROHIBITION OF INSIDER TRADING:</u>	YES	NIL
	The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.		
11.	<u>Actions taken by SEBI or Stock Exchange(s), if any</u>	YES	NIL
	No Actions taken against the listed entity/ its promoters/directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.		
12	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries</u>	NA	There was no case of Resignation of Statutory Auditors.
	In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on		



	compliance with the provisions of the LODR Regulations by listed entities.		
13.	No additional non-compliances Observed No any additional non-compliance observed for all SEBI regulation/ circular/ guidance note etc. except as reported above.	NA	No such non-compliance.

d) Further, the requirements for disclosure of Employee Benefit Scheme documents in terms of regulation 46(2)(za) of the SEBI LODR Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 are not applicable to the Listed Entity.

ASSUMPTIONS & LIMITATION OF SCOPE AND REVIEW:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the LODR Regulations and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: New Delhi
Date: 28.05.2026
UDIN: F004140H000516883



**FOR DMK ASSOCIATES
COMPANY SECRETARIES**

(DEEPAK KUKREJA)
PHD, FCS, LLB., ACIS (UK), IP.
Partner
C.P. No. 8265
FCS No. 4140
Peer Review No. 6896/2025