

Universus Photo Imagings Limited

(Formerly known as JINDAL PHOTO IMAGING LIMITED)

CIN: L22222UP2011PLC103611

Corp. Off.: Plot No. 87, Sector-32, Institutional Area, Gurugram Haryana -122001.

Tel: 91-0124-6925100 Website: www.universusphotoimagings.com

UPIL/DE-PT/SE/2024-25

Date: February 12, 2025

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

The Manager Listing
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal
Street, Fort MUMBAI – 400 001

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

(Scrip Code: BSE: 542933 and NSE: UNIVPHOTO)

Dear Sir/ Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The above information is also available on the website of the Company <http://www.universusphotoimagings.com/>

Please take the same on your record and acknowledge the receipt of the same.

Yours Sincerely,
For **Universus Photo Imagings Limited**

Suresh Kumar
Company Secretary
ACS: 41503
Encl.: As above

Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Universus Photo Imagings Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Universus Photo Imagings Limited for the quarter ended 31st December, 2024 and year to date from 1st April, 2024 to 31st December, 2024 (the statement) attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: New Delhi
Date: 12.02.2025
UDIN: 25521915BMGSOT9711



For Suresh Kumar Mittal & Co
Chartered Accountants
Firm Registration No. 500063N


Partner

Ankur Bagla
Membership Number: 521915

A-Financial Results

UNIVERSUS PHOTO IMAGINGS LIMITED STANDALONE FINANCIAL RESULTS							Rs in lakhs
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
I.	Revenue from operations	480	611	733	2,013	2,286	3,245
II.	Other Income	466	1971	1586	3,152	3,213	3,789
III.	Total Revenue (I+II)	946	2,582	2,319	5,165	5,499	7,034
IV.	Expenses						
	(a) Cost of materials consumed	257	293	277	832	954	1,273
	(b) Purchase of Stock-in-trade	-	75	179	324	520	738
	(c) Change in inventories of finished goods, work in progress and stock in trade	28	70	-	284	95	296
	(d) Employees benefits expense	110	89	64	246	185	230
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	3	3	7	10	20	23
	(g) Other expenses	127	146	103	377	332	447
	Total expenses	525	676	704	2,073	2,106	3,007
V.	Profit / (Loss) before exceptional items and tax (III-IV)	421	1,906	1,615	3,092	3,393	4,027
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	421	1,906	1,615	3,092	3,393	4,027
VIII.	Tax expense						
	(i) Current tax (including earlier year tax)	576	0	7	590	61	138
	(ii) Deferred Tax	(613)	481	395	41	782	800
	Total tax expense	(37)	481	402	631	843	938
IX.	Profit/(Loss) for the period (VII-VIII)	458	1,425	1,213	2,461	2,550	3,089
X.	Other comprehensive income						
	Items that will not be reclassified to profit or loss	1	1	1	3	1	3
	Items that will be reclassified to profit or loss	-	-	0	-	-	-
	Total other comprehensive income	1	1	1	3	1	3
XI.	Total comprehensive income (IX + X)	459	1,426	1,214	2,464	2,551	3,092
XII.	Paid-up equity share capital of Rs. 10/- each	1,095	1,095	1,095	1,095	1,095	1,095
XIII.	Other Equity						60,567
XIV.	Earnings Per Equity Share (EPS) (in Rs.) (Not annualised)						
	Basic	4.19	13.02	11.09	22.49	23.30	28.22
	Diluted	4.19	13.02	11.09	22.49	23.30	28.22

Notes :

1 The Financial Results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors at their respective meetings held on 12.02.2025 and Limited Review of these results has been carried out by the Statutory Auditors of the Company. The statutory auditors have expressed an unmodified audit opinion on these results.

2 These financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereunder.

3 Figures for the previous quarters/period have been regrouped /rearranged wherever required, to make them comparable.

By order of the Board
For Universus Photo Imagings Limited

Place : Gurugram
Date : 12.02.2025



(Signature)
Shailendra Sinha
(Managing Director)
DIN: 08649186

Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Universus Photo Imagings Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Universus Photo Imagings Limited ("the Parent") and its share in the net profit/(loss) after tax and total comprehensive income /(loss) of its associates, for the quarter ended 31st December 2024 and year to date from 1st April, 2024 to 31st December, 2024 (the statement) attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:
 - a) Universus Photo Imagings Limited (Holding company)
 - b) JPF Netherlands B.V., (Foreign Associate Company)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results includes the Group's share of net profit/(loss) after tax of Rs. (9356) lakhs and Rs 8345 lakhs and total comprehensive income / (loss) of Rs. (11211) lakhs and Rs 7725 lakhs for the quarter and nine months ended 31.12.2024 respectively, as considered in the consolidated unaudited financial results, in respect of one foreign associate, whose financial results have not been reviewed by us. These interim consolidated financial results have been reviewed by other Indian Chartered Accountants firm, appointed by Parent Company for this purpose, whose reports have been furnished to us by the Management and our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in respect of this associates, is based solely on the reports of Indian chartered accountants firm and the procedures performed by us as stated in paragraph 3 above. The Indian chartered accountant firm has stated and drawn attention in its report as under:

Our conclusion on the Statement is not modified in respect of the above matter.

Place: New Delhi
Date: 12.02.2025
UDIN: 25521915BMGSOU6604



For Suresh Kumar Mittal & Co
Chartered Accountants
Firm Registration No. 500063N


Partner

Ankur Bagla
Membership Number: 521915

UNIVERSUS PHOTO IMAGINGS LIMITED
CONSOLIDATED FINANCIAL RESULTS

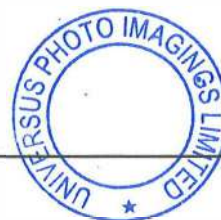
Rs in lakhs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024 Unaudited	30.09.2024 Unaudited	31.12.2023 Unaudited	31.12.2024 Unaudited	31.12.2023 Unaudited	31.03.2024 Audited
I.	Revenue from operations	480	611	733	2,013	2,286	3,245
II.	Other Income	466	1971	1586	3,152	3,213	3,789
III.	Total Revenue (I+II)	946	2,582	2,319	5,165	5,499	7,034
IV.	Expenses						
	(a) Cost of materials consumed	257	293	277	832	954	1,273
	(b) Purchase of Stock-in-trade	-	75	179	324	520	738
	(c) Change in inventories of finished goods, work in progress and stock in trade	28	70	74	284	95	296
	(d) Employees benefits expense	110	89	64	246	185	230
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	3	3	7	10	20	23
	(g) Other expenses	127	146	103	377	332	447
	Total expenses	525	676	704	2,073	2,106	3,007
V.	Profit/(Loss) before Exceptional Items, share of profit/(loss) of associates and Tax (III-IV)	421	1,906	1,615	3,092	3,393	4,027
VI.	Share of profit/(loss) of associates (refer note 4)	(9,356)	19,476	(8,160)	8,345	(17,838)	(22,724)
VII.	Profit/(Loss) before Exceptional Items and Tax (V+VI)	(8,935)	21,382	(6,545)	11,437	(14,445)	(18,697)
VIII.	Exceptional items	-	-	-	-	-	-
IX.	Profit / (Loss) before tax (VII-VIII)	(8,935)	21,382	(6,545)	11,437	(14,445)	(18,697)
X.	Tax expense						
	(i) Current tax (including earlier year tax)	576	-	7	590	61	138
	(ii) Deferred Tax	(613)	481	395	41	782	800
	Total tax expense	(37)	481	402	631	843	938
XI.	Profit / (Loss) for the period (IX-X)	(8,898)	20,901	(6,947)	10,806	(15,288)	(19,635)
XII.	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	- Remeasurements of post employment benefit obligations	-	1	1	2	1	3
	- Share of OCI of Associate	37	0	5	62	9	725
	Items that may be reclassified to profit or loss						
	- Foreign Currency Translation Reserve	(1,892)	1202	349	(682)	648	467
	Total other comprehensive income	(1,855)	1,203	355	(618)	658	1,195
XIII.	Total comprehensive income (IX + X)	(10,753)	22,104	(6,592)	10,188	(14,630)	(18,440)
XIV.	Paid-up equity share capital of Rs. 10/- each	1,095	1,095	1,095	1,095	1,095	1,095
XV.	Other Equity						85,264
XVI.	Earnings Per Equity Share (EPS) (in Rs.) (Not annualised)						
	Basic	(81.28)	190.94	(63.45)	98.72	(139.65)	(179.37)
	Diluted	(81.28)	190.94	(63.45)	98.72	(139.65)	(179.37)

Notes :

- The Financial Results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors at their respective meetings held on 12.02.2025 and Limited Review of these results has been carried out by the Statutory Auditors of the Company. The statutory auditors have expressed an unmodified audit opinion on these results.
- These financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereunder.
- Figures for the previous quarters/period have been regrouped /rearranged wherever required, to make them comparable.
- The loss in foreign associate company for the current quarter is mainly due to sales of assets.

By order of the Board
For Universus Photo Imagings Limited



[Signature]
Shailendra Sinha
(Managing Director)
DIN: 08649186

Place : Gurugram
Date : 12.02.2025

Universus Photo Imagings Limited

(Formerly known as JINDAL PHOTO IMAGING LIMITED)

CIN: L22222UP2011PLC103611

Corp. Off.: Plot No. 87, Sector-32, Institutional Area, Gurugram Haryana -122001.

Tel: 91-0124-6925100 Website: www.universusphotoimagings.com

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable**