

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/2025-26

Date: 13th August 2025

To,
The Manager Listing
National Stock Exchange of India Ltd.
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai - 400 051

To,
The Manager Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001

Sub: Outcome of Meeting of the Board of Directors under Regulation 30 and 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

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

Dear Sir/ Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held on Wednesday, 13th August 2025, has inter-alia considered and approved the following:

1. Approval for unaudited Financial Results

The Board has approved the Standalone and Consolidated Unaudited Financial Results for the quarter ended on 30th June 2025 on the recommendation of the Audit Committee. The Limited Review Reports from our Statutory Auditors for the said quarter are also approved and are enclosed as **Annexure-A**.

2. Appointment of Secretarial Auditor

The board has approved the appointment of M/s. DMK Associates, Practicing Company Secretaries as Secretarial Auditor of the Company on the recommendation of Audit Committee, for a period of 5(Five) years to conduct Secretarial Audit for the FY 2025-26 to FY 2029-30, subject to approval of shareholders at the ensuing Annual General Meeting.

3. Appointment of Internal Auditor

Pursuant to the recommendations of the Audit Committee and as per the provisions of Section 138 of the Companies Act, 2013 and Rules made thereunder, the Board has approved the appointment of Mr. Suresh Kumar, Company Secretary, as an Internal Auditor of the Company for the financial year 2025-26.

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Details as required in terms of Regulation 30 of the Listing Regulations, as amended, read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are enclosed as **Annexure -B and Annexure-C**

The meeting commenced at 06:30 P.M and concluded at 8:15 PM

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

SURESH KUMAR MITTAL & CO.
CHARTERED ACCOUNTANTS

42/A-57, Street No. 1, First Floor
Guru Nanak Pura, Laxmi Nagar
Delhi-110092
Phone : 9871411946
E-mail : sureshkmittalco@gmail.com

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 30th June 2025 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.
5. Other Matter
The figures for the Quarter ended March 31, 2025 are balancing figures between the audited figures of the full Financial Year and the management certified year-to-date figures upto the third Quarter of the Financial Year.

Place: New Delhi
Date: 13.08.2025
UDIN: 25521915BMGSSH3790



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

Ankur Bagla
Partner

Membership Number: 521915

UNIVERSUS PHOTO IMAGINGS LIMITED
STANDALONE FINANCIAL RESULTS

Rs in lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 Unaudited	31.03.2025 Audited	30.06.2024 Unaudited	31.03.2025 Audited
I.	Revenue from operations	497	447	922	2,460
II.	Other Income	1,104	1,071	715	4,223
III.	Total Revenue (I+II)	1,601	1,518	1,637	6,683
IV.	Expenses				
(a)	Cost of materials consumed	291	331	282	1,163
(b)	Purchase of Stock-in-trade	80	-	249	324
(c)	Change in inventories of finished goods, work in progress and stock in trade	(42)	(33)	186	251
(d)	Employees benefits expense	112	129	47	375
(e)	Finance costs	-	-	-	-
(f)	Depreciation and amortisation expense	3	3	4	13
(g)	Other expenses	110	145	104	522
	Total expenses	554	575	872	2,648
V.	Profit / (Loss) before exceptional items and tax (III-IV)	1,047	943	765	4,035
VI.	Exceptional items	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	1,047	943	765	4,035
VIII.	Tax expense				
(i)	Current Tax (including earlier year tax)	14	28	14	618
(ii)	Deferred Tax	140	201	173	242
	Total tax expense	154	229	187	860
IX.	Profit / (Loss) for the period (VII-VIII)	893	714	578	3,175
X.	Other comprehensive income				
	Items that will not be reclassified to profit or loss	(1)	(7)	1	(4)
	Items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income	(1)	(7)	1	(4)
XI.	Total comprehensive income (IX + X)	892	707	579	3,171
XII.	Paid-up equity share capital of Rs. 10/- each	1,095	1,095	1,095	1,095
XIII.	Other Equity				63,737
XIV.	Earnings Per Equity Share (EPS) (in Rs.)				
	Basic	8.15	6.51	5.28	29.00
	Diluted	8.15	6.51	5.28	29.00

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 13.08.2025 and Limited Review of these results has been carried out by the Statutory Auditors of the Company.
- 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.
- The figures for the Quarter ended March 31, 2025 are balancing figures between the audited figures of the full Financial Year and the published year-to-date figures upto the third Quarter of the Financial Year.
- Figures for the previous quarters/period have been regrouped /rearranged wherever required, to make them comparable.

By order of the Board
Univarsus Photo Imagings Limited

Place : New Delhi
Date : 13.08.2025



(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 of the net profit/(loss) after tax and total comprehensive income /(loss) of its associates, for the quarter ended 30th June 2025 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., (Associate)



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. (2594) lakhs and total comprehensive income / (loss) of Rs. 1877 lakhs for the quarter ended 30.06.2025, as considered in the consolidated unaudited financial results, in respect of one foreign associate, whose financial results have not been reviewed by us. This 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:
"The Consolidated Financial Statement of the JPF Netherlands BV is in losses for 7,291 (K Euro) during the quarter ended 30th June, 2025."
According to the information and explanations given to us by the Management, these financial statements / financial information / financial results are material to the Group.
7. The figures for the Quarter ended March 31, 2025 are balancing figures between the audited figures of the full Financial Year and the management certified year-to-date figures upto the third Quarter of the Financial Year.

Place: New Delhi
Date: 13.08.2025
UDIN: 25521915BMGSSI5308



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


Ankur Bagla
Partner

Membership Number: 521915

UNIVERSUS PHOTO IMAGINGS LIMITED
CONSOLIDATED FINANCIAL RESULTS

Rs in lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 Unaudited	31.03.2025 Audited	30.06.2024 Unaudited	31.03.2025 Audited
I.	Revenue from operations	497	447	922	2,460
II.	Other Income (Refer note 4 below)	1,103	1,071	715	4,223
III.	Total Revenue (I+II)	1,600	1,518	1,637	6,683
IV.	Expenses				
	(a) Cost of materials consumed	291	331	282	1,163
	(b) Purchase of Stock-in-trade	80	-	249	324
	(c) Change in inventories of finished goods, work in progress and stock in trade	(42)	(33)	186	251
	(d) Employees benefits expense	112	129	47	375
	(e) Finance costs	-	-	-	-
	(f) Depreciation and amortisation expense	3	3	4	13
	(g) Other expenses	110	145	104	522
	Total expenses	554	575	872	2,648
V.	Profit/(Loss) before Exceptional Items, share of profit/(loss) of associates and Tax (III-IV)	1,046	943	765	4,035
VI.	Share of profit/(loss) of associates	(2,594)	(2,818)	(1,775)	5,527
VII.	Profit/(Loss) before Exceptional Items and Tax (V+VI)	(1,548)	(1,875)	(1,010)	9,562
VII.	Exceptional items	-	-	-	-
IX.	Profit / (Loss) before tax (VII-VIII)	(1,548)	(1,875)	(1,010)	9,562
X.	Tax expense				
	(i) Current Tax (including earlier year tax)	14	28	14	618
	(ii) Deferred Tax	140	201	173	242
	Total tax expense	154	229	187	860
XI.	Profit / (Loss) for the period (IX-X)	(1,702)	(2,104)	(1,197)	8,702
XII.	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	- Remeasurements of post employment benefit obligations	(1)	(6)	1	(4)
	- Share of OCI of Associate	-	1,078	25	1,140
	Items that may be reclassified to profit or loss				
	- Foreign Currency Translation Reserve	4,471	1,411	8	729
	Total other comprehensive income	4,470	2,483	34	1,865
XIII.	Total comprehensive income (IX + X)	2,768	379	(1,163)	10,567
XIV.	Paid-up equity share capital of Rs. 10/- each	1,095	1,095	1,095	1,095
XV.	Other Equity				86,328
XVI.	Earnings Per Equity Share (EPS) (in Rs.)				
	Basic	(15.55)	(19.23)	(10.94)	79.49
	Diluted	(15.55)	(19.23)	(10.94)	79.49

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 13.08.2025 and Limited Review of these results has been carried out by the Statutory Auditors of the Company.
- 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.
- The figures for the Quarter ended March 31, 2025 are balancing figures between the audited figures of the full Financial Year and the published year-to-date figures upto the third Quarter of the Financial Year.
- 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



Shailendra Sinha

Shailendra Sinha
(Managing Director)
DIN:08649186

Place : New Delhi
Date : 13.08.2025

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Annexure – B

Information as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Appointment of Secretarial Auditor of the Company

S. No.	Particulars	Details
1.	Name of the Secretarial Auditor	M/s. DMK Associates. (Firm Registration Number P2006DE003100)
2.	Reason of Change Viz. appointment, resignation, removal, death or otherwise	The Appointment of Secretarial Auditor for a period of 5(five) years i.e. from financial year 2025-26 to financial year 2029-2030 has been approved by the Board Subject to approval of shareholders at the ensuing Annual General Meeting in accordance with the provisions of Section 204 of the Companies Act, 2013 and Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations.
3.	Date of appointment or Change	August 13, 2025, subject to approval of shareholders at the ensuing Annual General Meeting
4.	Brief Profile (in case of appointment)	DMK Associates, a peer reviewed firm of Practicing Company Secretaries (Peer Review No. 6896/2025 & Firm Registration No. P2006DE003100), established and registered with the Institute of Companies Secretaries of India in the year 2005 is one of the most reputed firms amongst professionals, several Companies including Listed Companies, multinationals and is best known for its client retention, high integrity, dedication, sincerity, quality of service and professionalism. The firm has been engaged in secretarial audits of various prominent companies and their expertise has earned the trust of industry leaders across sectors like FMCG, Manufacturing, Real estate, Power and Energy, Aggregators, Public utilities and so on.
5.	Disclosure of relationship between Director (in case of appointment of Director)	NA

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Annexure – C

Information as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Appointment of Internal Auditor of the Company

S. No.	Particulars	Details
1.	Name of the Internal Auditor	Mr. Suresh Kumar
2.	Reason of Change Viz. appointment, resignation, removal, death or otherwise	Appointment for financial year 2025-26
3.	Date of appointment or change	August 13, 2025,
4.	Brief Profile (in case of appointment)	Mr. Suresh Kumar aged about 45 years is B. Com (Hons.), Company Secretary & L.L.B and having high energy Professional with an experience of nearly 10 Years in Secretarial matters.
5.	Disclosure of relationship between Director (in case of appointment of Director)	NA