

JINDAL POLY INVESTMENT AND FINANCE COMPANY LIMITED

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

Regd Off: 19th K M, Hapur Bulandshahr Road P.O.: Gulaothi, Distt.: Bulandshahr UP 245408

Tel.: 011- 40322100; E-mail: cs_jpifcl@jindalgroup.com

CIN: L65923UP2012PLC051433

Ref: JPIFCL/SE/Aug-25/104

Date: 13.08.2025

The Manager Listing BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001 Stock Code: 536773	The Manager, Listing National Stock Exchange of India Ltd. Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai - 400 051 Stock Code: JPOLYINVST
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**Sub: Outcome of the Board Meeting for the quarter ended 30th June 2025 - SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Time of commencement	04.30 P.M.	Time of conclusion	4.55 P.M.
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Dear Sir/ Madam,

Pursuant to the provisions of Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Board') this is to inform that M/s Jindal Poly Investment and Finance Company Limited('Company') at its meeting held today i.e., **Wednesday, 13th August, 2025** has approved the following

- As per the recommendation made by the Audit Committee, the Board of Directors has approved the ***Un-Audited Standalone and Consolidated Financial Results*** of the Company for the first quarter ended June 30, 2025.
- As per the recommendation made by the Audit Committee, the Board of Directors has approved the ***Limited Review Report***, issued by M/s Suresh Kumar Mittal & Co., Chartered Accountants the Statutory Auditors of the Company on the Standalone and Consolidated Financial Results for the first quarter ended June 30, 2025.

You are requested to kindly take note of the same.

Yours faithfully,

For Jindal Poly Investment and Finance Company Limited

Swati Tiwari

Company Secretary

M. No. A46625

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
Jindal Poly Investment and Finance Company Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Jindal Poly Investment and Finance Company 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: 25521915BMGSSF1668

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

Ankur Bagla
Partner

Membership Number: 521915

JINDAL POLY INVESTMENT AND FINANCE COMPANY LIMITED

CIN: L65923UP2012PLC051433

Regd. Office : 19th K.M., Hapur Bulandshahr Road, P.O. Gulaothi, Bulandshahr - 203408 (U.P.)

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

Website: www.jpifcl.com; E-mail: cs_jpifcl@jindalgroup.com; Phone No. 011-40322100

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(₹ In lakh except EPS)

S No	Particulars	Quarter Ended		Year Ended	
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue From Operations				
	(a) Interest Income	6	6	5	22
	(b) Sale of services	9	-	35	45
	(c) Net gain/ (loss) on fair value changes/amortisation	820	777	776	3,102
	Total Revenue from Operations	835	783	816	3,169
	Other Income	-	-	-	-
	Total Income	835	783	816	3,169
2	Expenses				
	Finance Cost	37	37	37	149
	Employee Benefits Expenses	5	7	4	19
	Depreciation & Amortisation expenses	-	-	-	-
	Other Expenses	3	4	4	19
	Total Expenses	45	48	45	187
3	Profit/(Loss) before exceptional items and tax	790	735	771	2,982
4	Exceptional Items gain/(loss)	-	-	-	-
5	Profit/(Loss) before tax	790	735	771	2,982
6	Tax Expense				
	Current Tax	-	-	8	9
	Earlier Year Tax	-	1	-	1
	Deferred Tax (Refer Note 4)	117	(2,799)	68	(2,592)
	Total Tax Expenses	117	(2,798)	76	(2,582)
7	Net Profit/(loss) for the period	673	3,533	695	5,564
8	Other Comprehensive Income				
	(a) Items that will not be reclassified to profit or loss (net of Taxes)	-	-	-	-
	(b) Items that will be reclassified to profit or loss (net of Taxes)	-	-	-	-
	Other Comprehensive Income	-	-	-	-
9	Total Comprehensive Income for the period	673	3,533	695	5,564
10	Details of Equity Share Capital				
	Paid up Equity Share Capital	1,051	1,051	1,051	1,051
	Face value of Equity Share	10	10	10	10
11	Other Equity				70,040
12	Earnings (Rs.) Per Share (Not Annualised)				
	Basic Earnings Per Share	6.40	33.60	6.61	52.93
	Diluted Earnings Per Share	6.40	33.60	6.61	52.93

NOTES

- Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder.
- These 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. Limited review of these results have been carried out by the statutory auditors of the Company.
- The company is mainly engaged in Core Investment Activity and has only one operating segment of business and do not qualify for segment reporting under IND AS 108.
- Deferred Tax for the quarter and year ended 31.03.2025 includes the impact of change in income tax laws and applicable tax rates on capital gains.
- The figures for the Quarter ended March 31, 2025 are balancing figures between the audited figures of the full Financial Year and the reviewed year-to-date figures upto the third Quarter of the Financial Year.
- Previous quarter/period/year figures have been regrouped / reclassified and rearranged wherever required to make them comparable.
- The results of the company are available for investors at website of the company www.jpifcl.com and at the website of stock exchanges i.e. www.nseindia.com and www.bseindia.com.

For Jindal Poly Investment and Finance Company Limited


Ghanshyam Dass Singal
 Managing Director
 DIN: 00708019

Place: New Delhi

Date: 13.08.2025



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
Jindal Poly Investment and Finance Company Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Jindal Poly Investment and Finance Company 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) Jindal Poly Investment and Finance Company Limited (Holding company)
 - b) Jindal India Powertech Limited (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. 5603 lakhs and total comprehensive income / (loss) of Rs. 6734 lakhs for the quarter ended 30.06.2025, as considered in the consolidated unaudited financial results, in respect of one associate, whose interim financial statements / financial information/ financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

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: 25521915BMGSSG9041

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

Ankur Bagla
Partner

Membership Number: 521915

JINDAL POLY INVESTMENT AND FINANCE COMPANY LIMITED

CIN: L65923UP2012PLC051433

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(₹ In lakh except EPS)

S No	Particulars	Quarter Ended		Year Ended	
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue From Operations				
	(a) Interest Income	6	6	5	22
	(b) Sale of services	9	-	35	45
	(c) Net gain/ (loss) on fair value changes	820	777	776	8,102
	Total Revenue from Operations	835	783	816	3,169
	Other Income	-	-	-	-
	Total Income	835	783	816	3,169
2	Expenses				
	Finance Cost	37	37	37	149
	Employee Benefits Expenses	5	7	4	19
	Depreciation & Amortisation expenses	-	-	-	-
	Other Expenses	3	4	4	19
	Total Expenses	45	48	45	187
3	Profit/(Loss) before share of profit/(loss) of associate, exceptional items and tax	790	735	771	2,982
4	Share of Profit/(Loss) of Joint Venture and Associate	5,603	3,132	4,900	24,020
5	Profit/(Loss) before exceptional items and tax	6,393	3,867	5,671	27,002
6	Exceptional Items gain/(loss)	-	-	-	-
7	Profit/(Loss) before tax	6,393	3,867	5,671	27,002
8	Tax Expense				
	Current Tax	-	-	8	9
	Earlier Year Tax	-	1	-	1
	Deferred Tax (Refer Note 4)	117	(2,799)	68	(2,592)
	Total Tax Expenses	117	(2,798)	76	(2,582)
9	Profit/(loss) for the period	6,276	6,665	5,595	29,584
10	Other Comprehensive Income				
	(a) Items that will not be reclassified to profit or loss	(8)	504	(5)	499
	(b) Items that will be reclassified to profit or loss	1,139	(437)	161	423
	Other Comprehensive Income	1,131	67	156	922
11	Total Comprehensive Income for the period	7,407	6,732	5,751	30,506
12	Details of Equity Share Capital				
	Paid up Equity Share Capital	1,051	1,051	1,051	1,051
	Face value of Equity Share	10	10	10	10
13	Other Equity				1,51,398
14	Earnings (Rs.) Per Share (Not Annualised)				
	Basic Earnings Per Share	59.70	63.40	53.22	281.43
	Diluted Earnings Per Share	59.70	63.40	53.22	281.43

NOTES

- Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder.
- These 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. Limited review of these results have been carried out by the statutory auditors of the Company.
- The company is mainly engaged in Core Investment Activity and has only one operating segment of business and do not qualify for segment reporting under IND AS 108.
- Deferred Tax for the quarter and year ended 31.03.2025 includes the impact of change in income tax laws and applicable tax rates on capital gains.
- The figures for the Quarter ended March 31, 2025 are balancing figures between the audited figures of the full Financial Year and the reviewed year-to-date figures upto the third Quarter of the Financial Year.
- Previous quarter/period/year figures have been regrouped / reclassified and rearranged wherever required to make them comparable.
- The results of the company are available for investors at website of the company www.jpifcl.com and at the website of stock exchanges i.e. www.nseindia.com and www.bseindia.com.
- The board of directors of Jindal India Powertech Limited (JIPTL) (associate company), in terms of the provisions of sections 230 to 232 and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder, in their meeting held on 10th January 2025 had considered and approved a scheme of arrangement ("Scheme") involving demerger of power business division (as defined in the Scheme) of the company with and into its subsidiary company namely Jindal India Power Limited (Resulting Company). A copy of the said Scheme has already been filed before the Hon'ble National Company Law Tribunal, Bench-V at New Delhi ("Tribunal"). Further, the Scheme has also been approved by the members of the Company in their meeting held on 9th May 2025 convened and held as per the directions of the Hon'ble Tribunal. Once the Scheme is approved by the Hon'ble Tribunal, it will be made effective from 1st April 2025 or such other date as may be approved by the Hon'ble Tribunal.

For Jindal Poly Investment and Finance Company Limited


 Ghanshyam Dass Singal
 Managing Director
 DIN: 06708049

Place: New Delhi
Date: 13.08.2025