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/NOV-25/156 **Date: 13.11.2025**

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**

Sub: Outcome of the Board Meeting for the quarter and half year ending 30th September, 2025- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Time of commencement	**6.00 P.M.**	**Time of conclusion**	**7.00 P.M.**

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., **Thursday, 13th November, 2025** has approved the following:

a) 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 Second quarter and half year ended September 30, 2025.

b) 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. Statutory Auditors of the Company on the Standalone and Consolidated Financial Results for the Second quarter and half ended September 30, 2025.

The above information is also being made available on the website of the Company at http://www.jpifcl.com/investors

You are requested to kindly take note of the same.

Yours faithfully,
For Jindal Poly Investment and Finance Company Limited

GHANSHYAM DASS SINGAL

Digitally signed by GHANSHYAM DASS SINGAL
DN: c=IN, o=PERSONAL, title=1057, pseudonym=6914c4c6e1dd47baac01d5694e214a45, 2.5.4.20=c469a12b7b270aab2e21293fe67111dfd9aec1c8793c29d1b6905f352c4673ae, postalCode=201010, st=Uttar Pradesh, serialNumber=29b979f87a620676bfa8549f9fb1c126188d23195ded0fdbb10fc8bb3cbf126e, cn=GHANSHYAM DASS SINGAL
Date: 2025.11.13 21:38:37 +05'30'

Ghanshyam Dass Singal
Managing Director
DIN: 00708019
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

Independent Auditors Limited Review Report on Unaudited Quarterly and year-to-date Standalone Financial Results of JINDAL POLY INVESTMENT AND FINANCE COMPANY LIMITED under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended

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 (the "Company") for the quarter ended September 30, 2025 and year to date from April 01,2025 to September 30, 2025 (the statement) attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.

2. This statement is the responsibility of the Company's Management which has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in India 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 there under and other accounting principles generally accepted in India. 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: 13.11.2025
UDIN: **25521915BMGST03611**

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

(₹ in lakh except EPS)

S NO	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue From Operations						
	(a) Interest Income	5	6	6	11	11	22
	(b) Dividend Income	1,079	-	-	1,079	-	-
	(c) Net gain / (loss) on fair value changes	818	820	775	1,638	1,550	3,102
	(d) Sale of services	9	9	10	18	45	45
	Total Revenue from Operations	**1,911**	**835**	**791**	**2,746**	**1,606**	**3,169**
	Other Income	1	-	-	1	-	-
	Total Income	**1,912**	**835**	**791**	**2,747**	**1,606**	**3,169**
2	Expenses						
	Finance Cost	37	37	37	74	74	149
	Employee Benefits Expenses	4	5	4	9	8	19
	Depreciation & Amortisation expenses	-	-	-	-	-	-
	Other Expenses	6	3	6	9	10	19
	Total Expenses	**47**	**45**	**47**	**92**	**92**	**187**
3	**Profit/(Loss) before exceptional items and tax**	**1,865**	**790**	**744**	**2,655**	**1,514**	**2,982**
4	Exceptional Items gain/(loss)	-	-	-	-	-	-
5	**Profit/(Loss) before tax**	**1,865**	**790**	**744**	**2,655**	**1,514**	**2,982**
6	Tax **Expense**						
	Current Tax	264	-	1	264	9	9
	Earlier Year Tax	-	-	-	-	-	1
	Deferred Tax	117	117	71	234	138	(2,592)
	Total Tax Expenses	**381**	**117**	**72**	**498**	**147**	**(2,582)**
7	**Net Profit/(loss) for the period**	**1,484**	**673**	**672**	**2,157**	**1,367**	**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**	**1,484**	**673**	**672**	**2,157**	**1,367**	**5,564**
10	**Details of Equity Share Capital**						
	Paid up Equity Share Capital	1,051	1,051	1,051	1,051	1,051	1,051
	Face value of Equity Share	10	10	10	10	10	10
11	Other **Equity**						70,040
12	Earnings **(Rs.) Per Share (Not Annualised)**						
	Basic Earnings Per Share	14.12	6.40	6.38	20.52	12.99	52.93
	Diluted Earnings Per Share	14.12	6.40	6.38	20.52	12.99	52.93

STATEMENT OF ASSETS AND LIABILITIES ON STANDALONE BASIS

₹ in Lakh

Particulars	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
ASSETS		
I **Financial Assets**		
Cash and Cash Equivalents	5	2
Investments	77,376	75,469
Other Financial assets	21	10
Total Financial Assets	77,402	75,481
II **Non-Financial Assets**		
Current Tax Assets	10	10
Property, Plant and Equipment	-	-
Other Non-Financial Assets	4	2
Total Current Assets	14	12
Total Assets	77,416	75,493
LIABILITIES AND EQUITY		
LIABILITIES		
I **Financial Liabilities**		
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	2	1
Borrowing (other than Debt Securities)	2,346	2,696
Others Financial Liabilities	42	317
Total Financial Liabilities	2,390	3,014

Jindal Poly Investment and Finance Limited ★ New Delhi

II	**Non-Financial Liabilities**		
	Current Tax Liabilities	163	9
	Provisions	9	8
	Deferred Tax Liabilities (Net)	1,605	1,371
	Total Non-Financial Liabilities	**1,777**	**1,388**
III	**EQUITY**		
	Equity Share Capital	1,051	1,051
	Other Equity	72,198	70,040
	Total Equity	**73,249**	**71,091**
	Total Equity and Liabilities	**77,416**	**75,493**

STATEMENT OF CASH FLOW ON STANDALONE BASIS

₹ in Lakh

	Particulars	For the period ended 30th September, 2025 Unaudited	For the period ended 30th September, 2024 Unaudited
A.	**Cash Flow from Operating Activities**		
	Net Profit/(Loss) before Extraordinary Items and Tax	**2,655**	**1,514**
	Adjustments for:-		
	Depreciation and amortisation	-	-
	(Profit) / Loss on sale of Investment (net)	-	-
	Acturial Gain/Loss classified as Other Comprehensive Income	-	-
	Finance Cost	74	74
	Fair Value Adjustments on Financial Assets (net)	(1,638)	(1,550)
	Interest on NCD	(11)	(11)
	Operating profit /(loss) before working capital changes	**1,080**	**27**
	Adjustment for:		
	(Increase)/ Decrease in Loans and other financial assets	(11)	(17)
	Increase/ (Decrease) in Trade and Other Payables	(273)	66
	(Increase)/ Decrease in Other Current assets	(2)	(6)
	Provisions	-	9
	Cash generated from / (used in) Operations	**794**	**79**
	Net income tax (paid)/refunds	(110)	(14)
	Net Cash flow from /(used in) operating activities (A)	**684**	**65**
B.	**Cash Inflow/(Outflow) from Investing Activities**		
	Purchase of Property, Plant & Equipment	-	-
	Sale / (Purchase) of investments designated at FVTPL	(268)	(3)
	Interest Received	11	11
	Net Cash flow from/(used in) Investing Activities (B)	**(257)**	**8**
C.	**Cash Flow from Financing Activities**		
	Finance Cost	(74)	(74)
	Repayment of borrowings	(350)	-
	Net Cash Flow from /(used in) Financing Activities (C)	**(424)**	**(74)**
	Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	**3**	**(1)**
	Cash and cash equivalents at the beginning of the year	2	4
	Cash and cash equivalents at the end of the year	**5**	**3**
	Cash and Cash Equivalents Comprise		
	Balance with Scheduled Banks in Current Account	5	3
		5	**3**

NOTES

1 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.

2 These Financial Resuts were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors at their respective meetings held on 13.11.2025 and limited review of these results has been carried out by the Statutory Auditors of the Company.

3 The company is mainly engaged in Investment Activity and has only one operating segment of business and do not qualify for segment reporting under IND AS 108.

4 Deferred Tax for the year ended 31.03.2025 includes the impact of change in income tax laws and applicable tax rates on capital gains.

5 Previous quarter/period/year figures have been regrouped / reclassified and rearranged wherever required to make them comparable.

6 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

Singal

Ghanshyam Dass Singal
Managing Director
DIN: 00708019

Jindal Poly Investment and Finance Company Limited New Delhi

Place: New Delhi
Date: 13.11.2025

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

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of JINDAL POLY INVESTMENT AND FINANCE COMPANY LIMITED 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 (together referred to as "the Group") for the quarter ended 30th September,2025 and for the period from 1st April,2025 to 30th September,2025 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement 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 read with the Circular abovementioned. 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. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. 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:

   i. Jindal Poly Investment and Finance Company Limited (Holding company)
   ii. Jindal India Powertech Limited (Associate)

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

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 to 8 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. 4270 lakhs and Rs. 9873 lakhs and total comprehensive income / (loss) of Rs. 4561 lakhs and Rs. 11295 lakhs for the quarter ended 30.09.2025 and for the period from 01.04.2025 to 30.09.2025 respectively, 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.

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

Ankur Bagla
Partner
Membership Number: 521915

Place: New Delhi
Date: 13.11.2025

UDIN: **25521915BMGSTP2632**

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 CONSOLIDATED FINANCIAL RESULTS

(₹ in lakh except EPS)

S No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	Revenue From Operations						
	(a) Interest Income	5	6	6	11	11	22
	(b) Dividend Income	1,079	-	-	1,079	-	-
	(c) Net gain/ (loss) on fair value changes	818	820	775	1,638	1,550	3,102
	(d) Sale of services	9	9	10	18	45	45
	Total Revenue from Operations	1,911	835	790	2,746	1,606	3,169
	Other Income	1	-	-	1	-	-
	Total Income	1,912	835	790	2,747	1,606	3,169
2	**Expenses**						
	Finance Cost	37	37	37	74	74	149
	Employee Benefits Expenses	4	5	4	9	8	19
	Depreciation & Amortisation expenses	-	-	-	-	-	-
	Other Expenses	6	3	6	9	10	19
	Total Expenses	47	45	48	92	93	187
3	**Profit/(Loss) before share of profit/(loss) of associate, exceptional items and tax**	1,865	790	743	2,655	1,514	2,982
4	Share of Profit/(Loss) of Joint Venture and Associate	4,270	5,603	13,309	9,873	18,209	24,020
5	**Profit/(Loss) before exceptional items and tax**	6,135	6,393	14,052	12,528	19,723	27,002
6	Exceptional Items gain/(loss)	-	-	-	-	-	-
7	**Profit/(Loss) before tax**	6,135	6,393	14,052	12,528	19,723	27,002
8	**Tax Expense**						
	Current Tax	264	-	1	264	9	9
	Earlier Year Tax	-	-	-	-	-	1
	Deferred Tax	117	117	71	234	138	(2,592)
	Total Tax Expenses	381	117	72	498	148	(2,582)
9	**Profit/(loss) for the period**	5,754	6,276	13,980	12,030	19,575	29,584
10	**Other Comprehensive Income**						
	(a) Items that will not be reclassified to profit or loss	-	(6)	(16)	(6)	(21)	499
	(b) Items that will be reclassified to profit or loss	291	1,139	1,013	1,430	1,174	423
	Other Comprehensive Income	291	1,131	997	1,422	1,153	922
11	**Total Comprehensive Income for the period**	6,045	7,407	14,977	13,452	20,728	30,506
12	**Details of Equity Share Capital**						
	Paid up Equity Share Capital	1,051	1,051	1,051	1,051	1,051	1,051
	Face value of Equity Share	10	10	10	10	10	10
13	**Other Equity**						1,51,398
14	**Earnings Per Share**						
	Basic Earnings Per Share	54.74	59.70	133.00	114.44	186.22	281.43
	Diluted Earnings Per Share	54.74	59.70	133.00	114.44	186.22	281.43

STATEMENT OF ASSETS AND LIABILITIES ON CONSOLIDATED BASIS

₹ in Lakh

Particulars	As at 30.09.2025	As at 31.03.2025
	Unaudited	Audited
ASSETS		
I **Financial Assets**		
Cash and Cash Equivalents	5	2
Investments	1,67,795	1,56,826
Other Financial assets	21	10
Total Financial Assets	1,67,821	1,56,838
II **Non-Financial Assets**		
Current Tax Assets	10	10
Property, Plant and Equipment	-	-
Other Non-Financial Assets	4	3
Total Current Assets	14	13
Total Assets	1,67,835	1,56,851
LIABILITIES AND EQUITY		
LIABILITIES		
I **Financial Liabilities**		
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	2	1
Borrowing (other than Debt Securities)	2,346	2,696
Others financial liabilities	42	317
Total Financial Liabilities	2,390	3,014
II **Non-Financial Liabilities**		
Current Tax Liabilities	163	9
Provisions	9	8
Deferred Tax Liabilities (Net)	1,605	1,371
Total Non-Financial Liabilities	1,777	1,388

Jindal Poly Investment and Finance Company Limited ★ New Delhi

III	**EQUITY**		
	Equity Share Capital	1,051	1,051
	Other Equity	1,62,617	1,51,398
	Total Equity	**1,63,668**	**1,52,449**
	Total Equity and Liabilities	**1,67,835**	**1,56,851**

CONSOLIDATED CASH **FLOW** STATEMENT

₹ in Lakh

	Particulars	For the period ended 30th September, 2025 Unaudited	For the period ended 30th September, 2024 Unaudited
A.	**Cash Flow from Operating Activities**		
	Profit / (Loss) Before Tax	**12,528**	**19,723**
	Adjustments for:-		
	(Profit) / Loss on sale of Investment (net)	-	-
	Depreciation and amortisation	-	-
	Other Comprehensive income	-	1,153
	Fair Value Adjustments/ Impairment on Financial Assets/ Liabilities (net) - FVTPL	(1,638)	(1,550)
	Share of profit / (loss) of associate accounted for, using equity method	(9,873)	(18,209)
	Interest income	-	-
	Interest on NCD	(11)	(11)
	Finance Cost	74	74
	Operating profit /(loss) before working capital changes	1,080	1,180
	Adjustment for:		
	Loans and Other Financial Assets/ Current Assets	(13)	(23)
	Trade Payables and Other Payables	(273)	66
	Provisions	-	-
	Cash generated from / (used in) Operations	**794**	**1,223**
	Net income tax (paid)/refunds	(110)	(5)
	Net Cash flow from /(used in) Operating Activities (A)	**684**	**1,218**
B.	**Cash Flow from Investing Activities**		
	Proceeds from sale of investments designated at FVTPL (including fair valuation)	(268)	(1,156)
	Interest received	11	11
	Net Cash flow from/(used in) Investing Activities (B)	**(257)**	**(1,145)**
C.	**Cash Flow from Financing Activities**		
	Finance Cost	(74)	(74)
	Proceeds to/from unsecured borrowings	(350)	-
	Net Cash Flow from /(used in) Financing Activities (C)	**(424)**	**(74)**
	Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	**3**	**(1)**
	Cash and cash equivalents at the beginning of the year	2	4
	Cash and cash equivalents at the end of the year	**5**	**3**
	Cash and Cash Equivalents Comprise		
	Cash in Hand	-	-
	Balance with Scheduled Banks in Current Account	5	3
		5	**3**

NOTES

1 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.

2 These Financial Resuts were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors at their respective meetings held on 13.11.2025 and limited review of these results has been carried out by the Statutory Auditors of the Company.

3 The company is mainly engaged in Investment Activity and has only one operating segment of business and do not qualify for segment reporting under IND AS 108.

4 Deferred Tax for the year ended 31.03.2025 includes the impact of change in income tax laws and applicable tax rates on capital gains.

5 Previous quarter/period/year figures have been regrouped / reclassified and rearranged wherever required to make them comparable.

6 The results of the company are available for investors at website of the company www.jpifci.com and at the website of stock exchanges i.e. www.nseindia.com and www.bseindia.com.

7 The board of directors of Jindal India Powertech Limited (JIPTL) (associate company), in terms of the provisions of sections 230 to 232 and the applicable provisions of the Companies Act, 2013 read with the rules made thereunder, in its 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 was also filed before the Hon'ble National Company Law Tribunal, Bench-V at New Delhi ("Tribunal") for its approval. The Hon'ble Tribunal after hearing the matter has announced the final order on 10th November 2025. The certified copy of the order of Tribunal is yet to be received. Hence the impact of the scheme shall be taken in the books after receipt of the certified copy of the order and completion of required compliances thereto.

For Jindal Poly Investment and Finance Company Limited

Singal

Ghanshyam Dass Singal
Managing Director
DIN: 00708019

Jindal Poly Investment and Finance Company Limited ★ New Delhi

Place: New Delhi
Date: 13.11.2025