

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.universusphotoimaging.com

UPIL/DE-PT/SE/2025-26

Date: February 11, 2026

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: 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,

This is to inform you that Board of Directors, in its meeting held on Wednesday, 11th February 2026, has taken the following decisions:

Approval for Unaudited Financial Results:

The Board, following the recommendation of the Audit Committee, has approved the Standalone and Consolidated Unaudited Financial Results for the quarter and nine months ended on 31st December 2025. The Limited Review Reports from our Statutory Auditors for the said quarter are also approved and are enclosed as **Annexure-I**.

The meeting commenced at 06:00 p.m. and concluded at 09.10 p.m.

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, 2025 and year to date from 1st April, 2025 to 31st December, 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) 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: 11.02.2026
UDIN: 26521915UQINQS1082



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

Ankur Bagla
Membership Number: 521915

UNIVERSUS PHOTO IMAGINGS LIMITED
STANDALONE FINANCIAL RESULTS

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Rs in lakhs 31.03.2025 Year Ended Audited
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	
I.	Revenue from operations	384	533	480	1,414	2,013	2,460
II.	Other Income	422	444	466	1,970	3,152	4,223
III.	Total Revenue (I+II)	806	977	946	3,384	5,165	6,683
IV.	Expenses						
	(a) Cost of materials consumed	291	261	257	843	832	1,163
	(b) Purchase of Stock-in-trade	(1)	141	-	220	324	324
	(c) Change in inventories of finished goods, work in progress and stock in trade	(50)	(36)	-	(128)	284	251
	(d) Employees benefits expense	39	94	110	245	246	375
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	3	3	3	9	10	13
	(g) Other expenses	94	77	127	281	377	522
	Total expenses	376	540	525	1,470	2,073	2,648
V.	Profit / (Loss) before exceptional items and tax (III-IV)	430	437	421	1,914	3,092	4,035
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	430	437	421	1,914	3,092	4,035
VIII.	Tax expense						
	(i) Current tax (including earlier year tax)	75	345	576	434	590	618
	(ii) Deferred Tax	53	(528)	(613)	(335)	41	242
	Total tax expense	128	(183)	(37)	99	631	860
IX.	Profit / (Loss) for the period (VII-VIII)	302	620	458	1,815	2,461	3,175
X.	Other comprehensive income						
	Items that will not be reclassified to profit or loss	13	(1)	1	11	3	(4)
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	13	(1)	1	11	3	(4)
XI.	Total comprehensive income (IX + X)	315	619	459	1,826	2,464	3,171
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						63,737
XIV.	Earnings Per Equity Share (EPS) (in Rs.) (Not annualised)						
	Basic	2.74	5.68	4.19	16.57	22.49	29.00
	Diluted	2.74	5.68	4.19	16.57	22.49	29.00

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 11.02.2026 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 New Labour Codes have been made effective from November 21, 2025. The corresponding all supporting rules under these codes are yet to be notified. The incremental impact of new labour codes, assessed by the Company, on the basis of the information available, is not material and has been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. Once Central/ State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate resultant impact, if any, on the measurement of employee benefits and would ensure appropriate accounting treatment.

4 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
 (Managing Director)
 DIN: 08649186

Place : New Delhi
Date : 11.02.2026

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 2025 and year to date from 1st April,2025 to 31st December, 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) 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)



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 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. (2691) lakhs and Rs (8502) lakhs and total comprehensive income / (loss) of Rs. (3468) lakhs and Rs (3737) lakhs for the quarter and nine months ended 31.12.2025 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:

"The Consolidated Financial Statement of the JPF Netherlands BV is in losses for 23385 (K Euro) during the quarter ended 31st December, 2025."

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

Place: New Delhi
Date: 11.02.2026
UDIN: 26521915YPDBLT5370



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

Membership Number: 521915

Partner
Ankur Bagla

**UNIVERSUS PHOTO IMAGINGS LIMITED
CONSOLIDATED FINANCIAL RESULTS**

Rs in lakhs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended 31.03.2025 Audited
		31.12.2025 Unaudited	30.09.2025 Unaudited	31.12.2024 Unaudited	31.12.2025 Unaudited	31.12.2024 Unaudited	
I.	Revenue from operations	384	533	480	1,414	2,013	2,460
II.	Other Income	423	444	466	1,970	3,152	4,223
III.	Total Revenue (I+II)	807	977	946	3,384	5,165	6,683
IV.	Expenses						
	(a) Cost of materials consumed	291	261	257	843	832	1,163
	(b) Purchase of Stock-in-trade	(1)	141	-	220	324	324
	(c) Change in inventories of finished goods, work in progress and stock in trade	(50)	(36)	-	(128)	284	251
	(d) Employees benefits expense	39	94	110	245	246	375
	(e) Finance costs	-	-	0	-	-	-
	(f) Depreciation and amortisation expense	3	3	3	9	10	13
	(g) Other expenses	94	77	127	281	377	522
	Total expenses	376	540	525	1,470	2,073	2,648
V.	Profit/(Loss) before Exceptional Items, share of profit/(loss) of associates and Tax (III-IV)	431	437	421	1,914	3,092	4,035
VI.	Share of profit/(loss) of associates	(2,691)	(3,217)	(9,356)	(8,502)	8,345	5,527
VII.	Profit/(Loss) before Exceptional Items and Tax (V+VI)	(2,260)	(2,780)	(8,935)	(6,588)	11,437	9,562
VIII.	Exceptional items	-	-	-	-	-	-
IX.	Profit / (Loss) before tax (VII-VIII)	(2,260)	(2,780)	(8,935)	(6,588)	11,437	9,562
X.	Tax expense						
	(i) Current tax (including earlier year tax)	76	344	576	434	590	618
	(ii) Deferred Tax	53	(528)	(613)	(335)	41	242
	Total tax expense	129	(184)	(37)	99	631	860
XI.	Profit / (Loss) for the period (IX-X)	(2,389)	(2,596)	(8,898)	(6,687)	10,806	8,702
XII.	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	- Remeasurements of post employment benefit obligations	13	(1)	-	11	2	(4)
	- Share of OCI of Associate	(1,235)	-	37	(1,235)	62	1,140
	Items that may be reclassified to profit or loss						
	- Foreign Currency Translation Reserve	458	1,071	(1,892)	6,000	(682)	729
XIII.	Total other comprehensive income	(764)	1,070	(1,855)	4,776	(618)	1,865
XIV.	Paid-up equity share capital of Rs. 10/- each	(3,153)	(1,526)	(10,753)	(1,911)	10,188	10,567
XV.	Other Equity	1,095	1,095	1,095	1,095	1,095	86,328
XVI.	Earnings Per Equity Share (EPS) (in Rs.) (Not annualised)						
	Basic	(21.83)	(23.71)	(81.28)	(61.09)	98.72	79.49
	Diluted	(21.83)	(23.71)	(81.28)	(61.09)	98.72	79.49

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 11.02.2026 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 New Labour Codes have been made effective from November 21, 2025. The corresponding all supporting rules under these codes are yet to be notified. The incremental impact of new labour codes, assessed by the Company, on the basis of the information available, is not material and has been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. Once Central/ State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate resultant impact, if any, on the measurement of employee benefits and would ensure appropriate accounting treatment.

4 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
(Managing Director)
DIN: 08649186

Place : New Delhi
Date : 11.02.2026

