UPIL/DE-PT/SE/2026-27 **Date: 12th August 2026**

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

To,
The Manager Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001
(Scrip Code: BSE: 542933)

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

Dear Sir/ Madam,

Pursuant to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its Meeting held on Wednesday, 12th August 2026, has considered *inter-alia* and approved the following:

1. **Approval for unaudited Financial Results**:

   Based on the recommendation of the Audit Committee, approved the Standalone and Consolidated Unaudited Financial Results for the quarter ended on 30th June 2026. The Limited Review Reports from the Statutory Auditors for the said quarter are enclosed as **Annexure-A.**

2. **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 there under, the Board has approved the appointment of Mr. Suresh Kumar, Company Secretary, as an Internal Auditor of the Company for the financial year 2026-27. Brief particulars of Mr. Suresh Kumar as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed as **Annexure – B.**

3. **Approval for re-appointment of Mr. Sanjeev Aggarwal (DIN: 00006552) as an Independent Director (Non-Executive) of the company for second term:**

   Pursuant to Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we would like to inform you that based on the recommendation of the Nomination and Remuneration Committee of the Company, the Board of Directors approved the re-appointment of Mr. Sanjeev Aggarwal (DIN: 00006552) as an Independent Director (Non-Executive) of the Company for second term of 5 (Five) consecutive years commencing from 13th November, 2026 till 12th November 2031 (both days inclusive); subject to members approval in the ensuing Annual General Meeting. Disclosures as required is enclosed as **Annexure-C.**

The necessary disclosures required pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 are enclosed as Annexure-A & B

The meeting commenced at 07:00 P.M and concluded at 10:05 P.M

The said intimation shall be available on the website of the Company, i.e., http://www.universusphotoimagings.com/and at the websites of Stock Exchanges at www.bseindia.com and www.nseindia.com .

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

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

Suresh Kumar
Digitally signed by Suresh Kumar
Date: 2026.08.12 22:07:27 +05'30'

Suresh Kumar
Company Secretary
ACS: 41503
Plot No.12, Sector-B-1, Local Shopping Complex,
Vasant Kunj, New Delhi-110070

Encl.: As above

Annexure-A

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 2026 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, 2026 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.

SURESH KUMAR MITTAL & CO. * CHARTERED ACCOUNTANTS *

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

Ankur Bagla
Partner
Membership Number: 521915

Place: New Delhi
Date: 12.08.2026
UDIN: 26521915KKSEYJ4005

UNIVERSUS PHOTO IMAGINGS LIMITED
STANDALONE FINANCIAL RESULTS

Rs in lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 Unaudited	31.03.2026 Audited	30.06.2025 Unaudited	31.03.2026 Audited
I.	Revenue from operations	548	464	497	1,878
II.	Other Income	744	124	1,104	2,094
III.	Total Revenue (I+II)	1,292	588	1,601	3,972
IV.	Expenses				
	(a) Cost of materials consumed	250	138	291	981
	(b) Purchase of Stock-in-trade	67	-	80	220
	(c) Change in inventories of finished goods, work in progress and stock in trade	57	190	(42)	62
	(d) Employees benefits expense	46	44	112	289
	(e) Finance costs	-	-	-	-
	(f) Depreciation and amortisation expense	3	3	3	12
	(g) Other expenses	48	74	110	355
	Total expenses	471	449	554	1,919
V.	Profit / (Loss) before exceptional items and tax (III-IV)	821	139	1,047	2,053
VI.	Exceptional items	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	821	139	1,047	2,053
VII.	Tax expense				
	(i) Current Tax (including earlier year tax)	20	14	14	448
	(ii) Deferred Tax	106	14	140	(321)
	Total tax expense	126	28	154	127
IX.	Profit /(Loss) for the period (VII-VIII)	695	111	893	1,926
X.	Other comprehensive income				
	Items that will not be reclassified to profit or loss	3	2	(1)	13
	Items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income	3	2	(1)	13
XI.	Total comprehensive income (IX + X)	698	113	892	1,939
XII.	Paid-up equity share capital of Rs. 10/- each	1,095	1,095	1,095	1,095
XIII.	Other Equity				65,676
XIV.	Earnings Per Equity Share (EPS) (in Rs.)				
	Basic	6.35	1.02	8.15	17.59
	Diluted	6.35	1.02	8.15	17.59

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 12.08.2026 and Limited Review of these results has been carried out by the Statutory Auditors of the Company.
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. The figures for the Quarter ended March 31, 2026 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.
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

UNIVERSUS PHOTO IMAGINGS LIMITED

Shailendra Sinha
(Managing Director)
DIN: 08649186

Place : New Delhi
Date : 12.08.2026

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 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 2026 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)

SURESH KUMAR MITTAL & CO. * CHARTERED ACCOUNTANTS *

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. 3838 lakhs and total comprehensive income / (loss) of Rs. 3813 lakhs for the quarter ended 30.06.2026, 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.
   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, 2026 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.

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

SURESH KUMAR MITTAL & CO. ★CHARTERED ACCOUNTANTS★

Ankur Bagla
Partner
Membership Number: 521915

Place: New Delhi
Date: 12.08.2026
UDIN: 26521915LAQQVT7080

UNIVERSUS PHOTO IMAGINGS LIMITED
CONSOLIDATED FINANCIAL RESULTS

Rs in lakhs

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 Unaudited	31.03.2026 Audited	30.06.2025 Unaudited	31.03.2026 Audited
I.	Revenue from operations	548	464	497	1,878
II.	Other Income	744	124	1,103	2,094
III.	Total Revenue (I+II)	1,292	588	1,600	3,972
IV.	Expenses				
	(a) Cost of materials consumed	250	138	291	981
	(b) Purchase of Stock-in-trade	67	-	80	220
	(c) Change in inventories of finished goods, work in progress and stock in trade	57	190	(42)	62
	(d) Employees benefits expense	46	44	112	289
	(e) Finance costs	-	-	-	-
	(f) Depreciation and amortisation expense	3	3	3	12
	(g) Other expenses	48	74	110	355
	Total expenses	471	449	554	1,919
V.	Profit/(Loss) before Exceptional Items, share of profit/(loss) of associates and Tax (III-IV)	821	139	1,046	2,053
VI.	Share of profit/(loss) of associates	3,838	(1,418)	(2,594)	(9,920)
VII.	Profit/(Loss) before Exceptional Items and Tax (V+VI)	4,659	(1,279)	(1,548)	(7,867)
VII.	Exceptional items	-	-	-	-
IX.	Profit / (Loss) before tax (VII-VIII)	4,659	(1,279)	(1,548)	(7,867)
X.	Tax expense				
	(i) Current Tax (including earlier year tax)	20	14	14	448
	(ii) Deferred Tax	106	14	140	(321)
	Total tax expense	126	28	154	127
XI.	**Profit /(Loss) for the period (IX-X)**	**4,533**	**(1,307)**	**(1,702)**	**(7,994)**
XII.	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	- Remeasurements of post employment benefit obligations	3	2	(1)	13
	- Share of OCI of Associate	-	202	-	(1,033)
	Items that may be reclassified to profit or loss				
	- Foreign Currency Translation Reserve	(28)	1,316	4,471	7,316
	Total other comprehensive income	**(25)**	**1,520**	**4,470**	**6,296**
XIII.	**Total comprehensive income (IX + X)**	**4,508**	**213**	**2,768**	**(1,698)**
XIV.	Paid-up equity share capital of Rs. 10/- each	1,095	1,095	1,095	1,095
XV.	Other Equity				80,026
XVI.	Earnings Per Equity Share (EPS) (in Rs.)				
	Basic	41.41	(11.93)	(15.55)	(73.02)
	Diluted	41.41	(11.93)	(15.55)	(73.02)

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 12.08.2026 and Limited Review of these results has been carried out by the Statutory Auditors of the Company.

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 The figures for the Quarter ended March 31, 2026 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.

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

UNIVERSUS PHOTO IMAGINGS LIMITED

Place : New Delhi
Date : 12.08.2026

Shailendra Sinha
(Managing Director)
DIN: 08649186

Annexure – B

The details of information pursuant to the provisions of Regulation 30 of the SEBI (LODR) Regulation, 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 and SEBI Master circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026.

Appointment of Internal Auditor of the Company

S. No.	Particulars	Mr. Suresh Kumar
1	**Reason for change viz. ~~appointment~~, re-appointment, ~~resignation, removal, death or otherwise~~**	Re-appointment for Financial Year 2026-27
2	**Date of ~~appointment~~/re-appointment~~/cessation~~ (as applicable) & term of ~~appointment~~/re-appointment**	12th August, 2026
3	**Brief profile (in case of appointment)**	Mr. Suresh Kumar aged about 46 years is B. Com (Hons.), Company Secretary & L.L.B and having an experience of nearly 11 Years in Secretarial matters.
4	**Disclosure of relationships between directors (in case of appointment of a director).**	NA

Annexure-C

Sr. No.	Particulars	Details
	Name of the Director	**Mr. Sanjeev Aggarwal**
1.	**Reason for change viz. ~~appointment~~, re-appointment, ~~resignation, removal, death or otherwise~~**	Re-appointment of Mr. Sanjeev Aggarwal as (Non-Executive) Independent Director of the Company.
2.	**Date of ~~appointment~~/re-appointment~~/cessation~~ (as applicable) & term of ~~appointment~~/re-appointment**	Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, in its meeting held on 12th August 2026, have approved the re-appointment of Mr. Sanjeev Aggarwal (DIN: 00006552) as an Independent Director of the Company for a second term of 5 (five) consecutive years, commencing from 13th November 2026 and ending on 12th November 2031 (both days inclusive) subject to members approval in the ensuing Annual General Meeting. Mr. Sanjeev Aggarwal shall not be entitled to any remuneration other than the sitting fees payable for attending meetings of the Board of Directors and/or Committees thereof, as may be approved by the Board from time to time in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3.	**Brief profile (in case of appointment)**	Mr. Sanjeev Aggarwal has been running his own business in sheet metal manufacturing and fabrication. He is specialized in delivering high-quality, precision-based solutions, leveraging his extensive background in business development and management to successfully navigate this dynamic sector. With a strong foundation in both traditional industries and new-age technologies, Mr. Aggarwal continues to make significant contributions to the manufacturing landscape.
4.	**Disclosure of relationships between directors (in case of appointment of a director).**	Mr. Sanjeev Aggarwal is not related to any of the Directors of the Company.
5.	**Information as required pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018-19 and the National Stock Exchange of India Limited with ref no. NSE/CML/2018/24, dated June 20, 2018**	He is not debarred from holding the office of director pursuant to any SEBI order or any other authority.