

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/MAY-2026/220

Date: 30.05.2026

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 and financial year ended March 31, 2026 - SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Time of commencement	2.15 P.M.	Time of conclusion	03.35 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., **Saturday, 30th May, 2026** has approved the following

- As per the recommendation made by the Audit Committee, the Board of Directors has approved the **Auditors Report** on the Standalone and Consolidated Financial Results for the financial year ended March 31, 2026. (Annexure-A)
- Declaration in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015: "Pursuant to SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, this is hereby declared M/s Suresh Kumar Mittal & Co., Chartered Accountants, the Statutory Auditors of the Company has issued unmodified Opinion in their audit reports in respect of Standalone and Consolidated Financial Results for the quarter and year ended on 31st March, 2026."(Annexure -B)
- Re-appointment of **M/s VASK & ASSOCIATES**, Chartered Accountants as Internal Auditors of the Company for the financial year 2026-27. (Annexure- C)

You are requested to kindly take note of the same.

Yours faithfully,

For Jindal Poly Investment and Finance Company Limited

Ghanshyam Dass Singal

(Managing Director)

DIN: 00708019

Encl: as above

Independent Auditor's Report on Audited standalone Quarterly Financial Results and Year to Date Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Jindal Poly Investment and Finance Company Limited

Opinion

We have audited the accompanying standalone quarterly financial results of Jindal Poly Investment and Finance Company Limited (the company) for the quarter and year ended 31st March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

These financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial



information in accordance with applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related



to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing Regulations.

Place: New Delhi
Date: 30.05.2026
UDIN: 26521915TWRNQC1553



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 AUDITED STANDALONE FINANCIAL RESULTS

(₹ In lakh except EPS)

S No	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue From Operations					
	(a) Interest Income	6	5	6	22	22
	(b) Dividend Income	-	-	-	1,079	-
	(c) Net gain/ (loss) on fair value changes/amortisation (Refer Note 6)	4,713	96,166	777	1,02,517	3,102
	(d) Sale of services	9	9	-	36	45
	Total Revenue from Operations	4,728	96,180	783	1,03,654	3,169
	Other Income	1	1	-	3	-
	Total Income	4,729	96,181	783	1,03,657	3,169
2	Expenses					
	Finance Cost	32	32	37	138	149
	Employee Benefits Expenses	6	4	7	19	19
	Depreciation & Amortisation expenses	-	-	-	-	-
	Other Expenses	7	6	4	22	19
	Total Expenses	45	42	48	179	187
3	Profit/(Loss) before exceptional items and tax	4,684	96,139	735	1,03,478	2,982
4	Exceptional Items gain/(loss)	-	-	-	-	-
5	Profit/(Loss) before tax	4,684	96,139	735	1,03,478	2,982
6	Tax Expense					
	Current Tax	11	1	-	276	9
	Earlier Year Tax	-	(1)	1	(1)	1
	Deferred Tax (Refer Note 4)	674	13,752	(2,799)	14,660	(2,592)
	Total Tax Expenses	685	13,752	(2,798)	14,935	(2,582)
7	Net Profit/(loss) for the period	3,999	82,387	3,533	88,543	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	3,999	82,387	3,533	88,543	5,564
10	Details of Equity Share Capital					
	Paid up Equity Share Capital	1,051	1,051	1,051	1,051	1,051
	Face value of Equity Share	10	10	10	10	10
11	Other Equity				1,58,584	70,040
12	Earnings (Rs.) Per Share (Not Annualised)					
	Basic Earnings Per Share	38.04	783.75	33.60	842.31	52.93
	Diluted Earnings Per Share	38.04	783.75	33.60	842.31	52.93



STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES

₹ in Lakh

Particulars	As at	As at
	31.03.2026	31.03.2025
	Audited	Audited
ASSETS		
I Financial Assets		
Cash and Cash Equivalents	4	2
Investments (Refer Note 6)	1,78,115	75,469
Other Financial assets	10	10
Total Financial Assets	1,78,129	75,481
II Non-Financial Assets		
Current Tax Assets	-	10
Property, Plant and Equipment	-	-
Other Non-Financial Assets	-	2
Total Non-Financial Assets	-	12
Total Assets	1,78,129	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	1	1
Borrowing (other than Debt Securities)	2,346	2,696
Others Financial Liabilities	102	317
Total Financial Liabilities	2,449	3,014
II Non-Financial Liabilities		
Current Tax Liabilities	6	9
Provisions	8	8
Deferred Tax Liabilities (Net)	16,031	1,371
Total Non-Financial Liabilities	16,045	1,388
III EQUITY		
Equity Share Capital	1,051	1,051
Other Equity	1,58,584	70,040
Total Equity	1,59,635	71,091
Total Equity and Liabilities	1,78,129	75,493



STATEMENT OF AUDITED STANDALONE CASH FLOW

₹ in Lakh

Particulars	For the year	For the year
	ended 31st	ended 31st
	March, 2026	March, 2025
	Audited	Audited
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before Extraordinary Items and Tax	1,03,478	2,982
Adjustments for:-		
Depreciation and amortisation	-	-
(Profit) / Loss on sale of Investment (net)	(3)	(1)
Finance Cost	139	149
Fair Value / Amortisation Adjustments on Financial Assets (net)	(1,02,517)	(3,102)
Interest income	(22)	(22)
Operating profit /(loss) before working capital changes	1,075	6
Adjustment for:		
Increase in Trade and Other Payables	(214)	133
(Increase)/ Decrease in Other Non-Financial Assets	2	(2)
Cash generated from Operations	863	137
Net income tax paid	(268)	(7)
Net Cash flow from /(used in) operating activities (A)	595	130
B. Cash Inflow/(Outflow) from Investing Activities		
Payment for purchase of investments designated at FVTPL (net)	(127)	(5)
Interest Received	22	22
Net Cash flow from/(used in) Investing Activities (B)	(105)	17
C. Cash Flow from Financing Activities		
Finance Cost	(139)	(149)
Repayment of unsecured borrowings	(350)	-
Net Cash Flow from /(used in) Financing Activities (C)	(489)	(149)
Net Increase /(decrease) in Cash and Cash Equivalents (A+B+C)	1	(2)
Cash and cash equivalents at the beginning of the year	2	4
Cash and cash equivalents at the end of the year	3	2
Cash and Cash Equivalents Comprise		
Cash in Hand	-	-
Balance with Scheduled Banks in Current Account	3	2
	3	2

NOTES

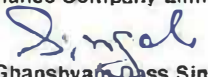
- Financial Results has been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder.
- These Financial Results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors at their respective meetings held on 30.05.2026. The Statutory Auditors have carried out audit of the above financial results.
- 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 new Labour Codes have become effective from 21.11.2025. However, the corresponding supporting rules under these Codes are yet to be notified. Based on the information presently available, the Company has assessed the incremental impact of the new Labour Codes and recognised in these results, which is not material. The Company will continue to evaluate the impact, if any, upon notification of the Central / State Rules and shall account for the same, as may be required.
- 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 10.01.2025 had considered and approved a scheme of arrangement ("Scheme") involving demerger of power business division 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"). The Hon'ble Tribunal vide its order dated 10.11.2025, has sanctioned the said Scheme, the said order has been filed with Registrar of companies by JIPTL on 11.12.2025 (effective date), with the Appointed Date 01.04.2025.

For giving effect of the above said scheme, the Company has been allotted 10,38,68,513 equity shares of Jindal India Power Limited (Resulting Company). The Company has obtained fair valuation as on 31.03.2026 for such shares by an IBBI Registered Valuer. Based on such valuation, net gain on fair value changes includes Rs. 3,895 lakhs and Rs. 99,160 lakhs recognised during the quarter and year ended 31.03.2026 respectively.
- The figures for the quarter ended 31.03.2026 and 31.03.2025 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the year ended 31.03.2026 and 31.03.2025 respectively.
- Previous quarter/period/year figures have been regrouped / reclassified and rearranged wherever required to make them comparable.



9 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: 30.05.2026

Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Jindal Poly Investment and Finance Company Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Jindal Poly Investment and Finance Company Limited ("Holding Company") and its share of the net profit/(loss) after tax and total comprehensive income of its associates (the Holding Company and its associates together referred to as "the Group"), for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements, the Statement:

i. includes the results of the following entities:

- a) Jindal Poly Investment and Finance Company Limited (Holding company)
- b) Jindal India Powertech Limited (Associate)

ii. is presented in accordance with the requirements of the Listing Regulations in this regard; and

iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.



Other Matter

- i. The consolidated audited financial results includes the Group's share of net profit/(loss) after tax of Rs. (482) lakhs and Rs. (2791) lakhs and total comprehensive income / (loss) of Rs. 95 and Rs. (976) lakhs for the quarter ended 31.03.2026 and for the year ended 31.03.2026 respectively, as considered in the consolidated financial results, in respect of one associate, based on their financial statements/ financial information/ financial results have not been audited by us. These financial statements / financial information / financial results have been audited 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.

- ii. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.



Place: New Delhi
Date: 30.05.2026
UDIN: 26521915HJIYSC3129

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.)

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

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS

(₹ In lakh except EPS)

S No	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue From Operations					
	(a) Interest Income	6	5	6	22	22
	(b) Dividend Income	-	-	-	1,079	-
	(c) Net gain/ (loss) on fair value changes (Refer note 6)	4,713	96,166	777	1,02,517	3,102
	(d) Sale of services	9	9	-	36	45
	Total Revenue from Operations	4,728	96,180	783	1,03,654	3,169
	Other Income	1	1	-	3	-
	Total Income	4,729	96,181	783	1,03,657	3,169
2	Expenses					
	Finance Cost	32	32	37	138	149
	Employee Benefits Expenses	6	4	7	19	19
	Depreciation & Amortisation expenses	-	-	-	-	-
	Other Expenses	7	6	4	22	19
	Total Expenses	45	42	48	179	187
3	Profit/(Loss) before share of profit/(loss) of associate, exceptional items and tax	4,684	96,139	735	1,03,478	2,982
4	Share of Profit/(Loss) of Joint Venture and Associate	(482)	(12,162)	3,132	(2,791)	24,020
5	Profit/(Loss) before exceptional items and tax	4,202	83,957	3,867	1,00,687	27,002
6	Exceptional Items gain/(loss)	-	-	-	-	-
7	Profit/(Loss) before tax	4,202	83,957	3,867	1,00,687	27,002
8	Tax Expense					
	Current Tax	11	1	-	276	9
	Earlier Year Tax	-	(1)	1	(1)	1
	Deferred Tax (Refer Note 4)	675	13,752	(2,789)	14,661	(2,592)
	Total Tax Expenses	686	13,752	(2,788)	14,936	(2,582)
9	Profit/(loss) for the period	3,516	70,205	6,665	85,751	29,584
10	Other Comprehensive Income					
	(a) Items that will not be reclassified to profit or loss	49	(292)	67	(251)	922
	(b) Items that will be reclassified to profit or loss	528	108	-	2,066	-
	Other Comprehensive Income	577	(184)	67	1,815	922
11	Total Comprehensive Income for the period	4,093	70,021	6,732	87,566	30,506
12	Details of Equity Share Capital					
	Paid up Equity Share Capital	1,051	1,051	1,051	1,051	1,051
	Face value of Equity Share	10	10	10	10	10
13	Other Equity				1,59,444	1,51,398
14	Earnings Per Share					
	Basic Earnings Per Share	33.45	667.86	63.40	815.75	281.43
	Diluted Earnings Per Share	33.45	667.86	63.40	815.75	281.43



STATEMENT OF AUDITED ASSETS AND LIABILITIES ON CONSOLIDATED BASIS

Particulars	₹ in Lakh	
	As at 31.03.2026	As at 31.03.2025
ASSETS		
I Financial Assets		
Cash and Cash Equivalents	4	2
Investments	1,78,975	1,56,826
Other Financial assets	10	10
Total Financial Assets	1,78,989	1,56,838
II Non-Financial Assets		
Current Tax Assets	-	10
Property, Plant and Equipment	-	-
Other Non-Financial Assets	-	3
Total Non-Financial Assets	-	13
Total Assets	1,78,989	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	1	1
Borrowing (other than Debt Securities)	2,346	2,696
Others financial liabilities	102	317
Total Financial Liabilities	2,449	3,014
II Non-Financial Liabilities		
Current Tax Liabilities	6	9
Provisions	8	8
Deferred Tax Liabilities (Net)	16,031	1,371
Total Non-Financial Liabilities	16,045	1,388
III EQUITY		
Equity Share Capital	1,051	1,051
Other Equity	1,59,444	1,51,398
Total Equity	1,60,495	1,52,449
Total Equity and Liabilities	1,78,989	1,56,851

CONSOLIDATED CASH FLOW STATEMENT

Particulars	₹ in Lakh	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	Audited	Audited
A. Cash Flow from Operating Activities		
Profit / (Loss) Before Tax	1,00,687	27,002
Adjustments for:-		
Depreciation and amortisation	-	-
(Profit) / Loss on sale of Investment (net)	(3)	(1)
Interest on NCD	(22)	(22)
Share of profit / (loss) of associate	2,791	(24,020)
Fair Value / Amortisation Adjustments on Financial Assets (net)	(1,02,517)	(3,102)
Finance Cost	139	148
Operating profit / (loss) before working capital changes	1,075	5
Adjustment for:		
(Increase)/ Decrease in Other Non-Financial Assets	2	(2)
Increase in Trade and Other Payables	(214)	133
Provisions	-	-
Cash generated from / (used in) Operations	863	136
Net income tax paid	(268)	(7)
Net Cash flow from / (used in) Operating Activities (A)	595	129
B. Cash Flow from Investing Activities		
Payment for purchase of investments designated at FVTPL (net)	(127)	(5)
Interest received	22	22
Net Cash flow from / (used in) Investing Activities (B)	(105)	17
C. Cash Flow from Financing Activities		
Finance Cost	(139)	(148)
Repayment of unsecured borrowings	(350)	-
Net Cash Flow from / (used in) Financing Activities (C)	(489)	(148)
Net Increase / (decrease) in Cash and Cash Equivalents (A+B+C)	1	(2)
Cash and cash equivalents at the beginning of the year	2	4
Cash and cash equivalents at the end of the year	3	2
Cash and Cash Equivalents Comprise		
Cash in Hand	-	-
Balance with Scheduled Banks in Current Account	3	2
	3	2



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 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 30.05.2026. The Statutory Auditors have carried out audit of the above financial results.
- 3 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.
- 4 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.
- 5 The new Labour Codes have become effective from 21.11.2025. However, the corresponding supporting rules under these Codes are yet to be notified. Based on the information presently available, the Company has assessed the incremental impact of the new Labour Codes and recognised in these results, which is not material. The Company will continue to evaluate the impact, if any, upon notification of the Central / State Rules and shall account for the same, as may be required.
- 6 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 10.01.2025 had considered and approved a scheme of arrangement ("Scheme") involving demerger of power business division 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"). The Hon'ble Tribunal vide its order dated 10.11.2025, has sanctioned the said Scheme, the said order has been filed with Registrar of companies by JIPTL on 11.12.2025 (effective date), with the Appointed Date 01.04.2025.

For giving effect of the above said scheme, the Company has been allotted 10,38,68,513 equity shares of Jindal India Power Limited (Resulting Company). The Company has obtained fair valuation as on 31.03.2026 for such shares by an IBBJ Registered Valuer. Based on such valuation, net gain on fair value changes includes Rs. 3,895 lakhs and Rs. 99,160 lakhs recognised during the quarter and year ended 31.03.2026 respectively.
- 7 The figures for the quarter ended 31.03.2026 and 31.03.2025 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the third quarter of the year ended 31.03.2026 and 31.03.2025 respectively.
- 8 Previous quarter/period/year figures have been regrouped / reclassified and rearranged wherever required to make them comparable.
- 9 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 Sinhal
Managing Director
DIN: 00708019

Place: New Delhi
Date: 30.05.2026



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

Annexure - B

Declaration regarding Auditor's Report with unmodified opinion

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that Statutory Auditors of the Company M/s Suresh Kumar Mittal & Co. Chartered Accountants, have issued Auditor's Report with unmodified opinion on the Annual Standalone and Consolidated Audited Financial Results of the Company for the financial year ended 31st March 2026 which are approved by the Board of Directors at their meeting held today i.e. 30th May, 2026.

For Jindal Poly Investment and Finance Company Limited



Ghanshyam Dass Singal
(Managing Director)
DIN: 00708019



Dated: 30th May, 2026

Place: New Delhi

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CIN: L65923UP2012PLC051433

Annexure - c

Re-Appointment of Internal Auditors of the Company

S. No.	Particulars	Details
1.	Name of the Internal Auditor	M/s VASK & ASSOCIATES
2.	Reason of Change Viz. appointment, resignation, removal, death or otherwise	Re-Appointment for financial year 2026-27
3.	Date of Appointment or change	30.05.2026
4.	Brief Profile (in case of appointment)	M/s VASK & Associates is a Chartered Accountancy firm providing professional services in audit, taxation, accounting, and financial advisory.
5.	Disclosure of relationship between Director (in case of appointment of Director)	NA