



JINDAL POLY FILMS LTD.

Plot No-87, Sector-32,
Institutional Area, Gurgaon
Haryana -122001 (India)
Phone : +91-0124-6925100
Web : www.jindalgroup.com

JPFL/DE-PT/SE/2025-26

December 31, 2025

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

To,
The Manager (Listing)
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai-400 001
Scrip Code: BSE: 500227

Subject: Outcome of the Board Meeting held on December 31, 2025
(Submission of Unaudited standalone and consolidated financial results for quarter and half year ended on September 30, 2025)

Dear Sir/ Madam,

Pursuant to the provisions of regulation 30, regulation 33 and other applicable regulations of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, please note that the Board of Directors of the Company in its meeting held today i.e. Wednesday, 31st December 2025, has inter-alia considered and approved unaudited Standalone and Consolidated financial results of the Company for the quarter and half year ended 30th September 2025 along with Limited Review Reports of the Statutory Auditors thereon.

The same are also available on the website of the Company, i.e., <https://www.jindalpoly.com>.

The meeting of the Board of Directors of the Company commenced at 06:00 P.M. (IST) and concluded at 11:30 P.M. (IST).

You are requested to take the above information on your record.

Thanking you,

Yours Sincerely,
for JINDAL POLY FILMS LIMITED

Rathi Binod Pal
Director
DIN- 00092049



Encl: As above

Regd. Office: 19th K. M. Hapur Bulandshahr Road, P O Gulaothi, Distt Bulandshahr (U. P.)-
245408

CIN: L17111UP1974PLC003979

Independent Auditor's Report on the Quarterly and year to-end Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

To the Board of Directors of Jindal Poly Films Limited

1. We have reviewed the standalone unaudited financial results of Jindal Poly Films Limited (the "Company") for the quarter ended September 30, 2025, and the year to date results for the period April 01, 2025 to September 30, 2025, which are included in the accompanying 'Statement of standalone Unaudited Financial Results for the quarter and half year ended September 30, 2025, the Statement of Standalone Unaudited Assets and Liabilities as on that date and the Standalone Unaudited Statement of Cash Flows for the half-year ended on that date (the "Statement")'. The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation 2015"), which has been initialled by us for identification purposes. The statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. The Statement, which is the responsibility of the Company's management and approved by Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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. Our responsibility is to issue a report on these financial results 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 require that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. 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 the standards on auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. 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 read with notes therein, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singhi & Co.

Chartered Accountants

Firm Reg. No. 302049E



Rishhabh

Rishhabh Surana

Partner

Membership No. 530367

UDIN :25530367U0XYBC3231

Date: December 31, 2025

Place: Noida (Delhi – NCR)

JINDAL POLY FILMS LIMITED
CIN :- L17111UP1974PLC003979
Regd. Office : 19th K.M., Hapur Bulandshahr Road, P.O. Gulaothi, Bulandshahr (U.P.)
Statement of Unaudited Standalone Financial Results for the quarter and six months ended September 30, 2025

S.No.	Particulars	Quarter ended			Six months ended		Year ended
		30th Sep 2025 (Unaudited)	30th June 2025 (Unaudited)	30th Sep 2024 (Unaudited)	30th Sep 2025 (Unaudited)	30th Sep 2024 (Unaudited)	31st Mar 2025 (Audited)
	Continuing operations*						
1	Income						
	Revenue from operations	-	-	-	-	-	147.07
	Other income	8,209.24	16,826.87	26,420.50	25,036.11	40,477.61	42,298.88
	Total Income	8,209.24	16,826.87	26,420.50	25,036.11	40,477.61	42,445.95
2	Expenses						
	Purchase of stock-in-trade	-	-	-	-	-	143.88
	Employee benefits expense	185.13	148.45	80.57	333.58	200.00	408.37
	Finance costs	0.17	-	-	0.17	0.01	6.25
	Depreciation and amortisation expense	12.32	12.12	12.72	24.44	25.61	57.98
	Other expenses						
	- Expected credit loss on financial assets	7,850.20	1,324.02	-	9,174.22	-	3,449.05
	- Others	348.32	285.60	652.04	633.92	2,216.10	3,733.04
	Total Expenses	8,396.14	1,770.19	745.33	10,166.33	2,441.72	7,798.57
3	Profit/(Loss) before tax and exceptional items for the period/year from continuing operations(1-2)	(186.90)	15,056.68	25,675.17	14,869.78	38,035.89	34,647.38
4	Exceptional items gain/(loss)	(3,980.11)	-	-	(3,980.11)	13,650.88	11,046.44
5	Profit/(Loss) before tax and after exceptional items for the period/year from continuing operations (3+4)	(4,167.01)	15,056.68	25,675.17	10,889.67	51,686.77	45,693.82
6	Tax expense charge / (credit) of continuing operations						
	Current tax						
	- Related to Current Year	2,780.62	883.05	1,137.55	3,663.67	5,417.52	7,465.94
	- Related to Earlier Year	(1,895.69)	(467.06)	-	(2,362.75)	-	1,185.38
	Deferred Tax	(3,693.48)	1,681.63	4,431.67	(2,011.85)	6,765.22	(424.94)
	Total tax	(2,808.55)	2,097.62	5,569.22	(710.93)	12,182.74	8,226.38
7	Profit/(Loss) after tax for the period/year from continuing operations (5-6)	(1,358.46)	12,959.06	20,105.95	11,600.60	39,504.03	37,467.44
	Discontinued operation (Refer note 4)						
	Profit/(Loss) before tax from discontinued Operations	(1,438.62)	(3,571.48)	(2,100.15)	(5,010.10)	(1,711.10)	1,108.92
	Tax expense charge / (credit) of Discontinued Operations	(1,290.07)	127.50	(477.36)	(1,162.57)	(388.93)	252.08
8	Net Profit/(Loss) after tax for the period/year from Discontinued Operations	(148.55)	(3,698.98)	(1,622.79)	(3,847.53)	(1,322.17)	856.85
9	Net Profit/ (Loss) for the Period/year (7+8)	(1,507.01)	9,260.08	18,483.16	7,753.07	38,181.86	38,324.29
10	Other comprehensive income- Continuing Operations						
	Items that will not be reclassified to profit or loss (net of tax thereon)	(1.71)	-	2.35	(1.71)	2.35	3.44
	- Remeasurements of post employment benefit obligations	(2.29)	-	3.14	(2.29)	3.14	4.60
	- Income tax relating to above item	0.58	-	(0.79)	0.58	(0.79)	(1.16)
11	Other comprehensive income Discontinued Operations						
	Items that will not be reclassified to profit or loss (net of tax thereon)	(8.20)	-	14.32	(8.20)	14.32	19.14
	- Remeasurements of post employment benefit obligations	(10.96)	-	19.14	(10.96)	19.14	25.58
	- Income tax relating to above item	2.76	-	(4.82)	2.76	(4.82)	(6.44)
12	Total comprehensive income for the period/year (Comprising Profit / (Loss) and other comprehensive income) (9+10+11)	(1,516.92)	9,260.08	18,499.83	7,743.16	38,198.53	38,346.87
13	Other Equity (excluding revaluation reserve)						6,10,234.91
14	Paid up equity share capital (Face Value Rs. 10/- each)	4,378.64	4,378.64	4,378.64	4,378.64	4,378.64	4,378.64
15	Earnings/(Loss) per equity share of Rs.10/- Each (Not annualised)						
	Basic and Diluted Earnings/(Loss) per share- Continuing Operations	(3.10)	29.60	45.92	26.49	90.22	85.57
	Basic and Diluted Earnings/(Loss) per share- Discontinued Operations	(0.34)	(8.45)	(3.71)	(8.79)	(3.02)	1.96
	Basic and Diluted Earnings/(Loss) per share- Continuing and Discontinued Operations	(3.44)	21.15	42.21	17.71	87.20	87.53

* Refer note 4 and 5

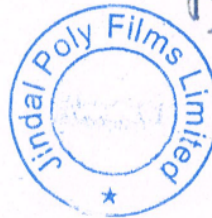


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Statement of Assets, Equity and Liabilities

Rs in Lakhs

Particulars	As at	As at
	30th Sep 2025 (Unaudited)	31st March 2025 (Audited)
Assets		
(1) Non Current Assets		
(a) Property, plant and equipment	357.14	358.67
(b) Investment Property	809.97	831.77
(c) Financial assets		
(i) Investments	84,038.72	66,972.55
(ii) Loans	1,09,554.17	58,600.00
(iii) Other financial assets	53.13	53.13
(d) Other non-current assets	417.49	447.37
Total Non-Current Assets	1,95,230.62	1,27,263.49
(2) Current Assets		
(a) Financial assets		
(i) Investments	3,39,597.61	3,93,706.89
(ii) Cash and cash equivalents	25.49	42.66
(iii) Bank balances other than (iii) above	994.30	601.68
(iv) Loans	12,220.44	17,285.35
(v) Other financial assets	52,618.86	53,389.80
(b) Current tax assets (net)	1,342.49	3,233.69
(c) Other current assets	581.42	252.56
(d) Assets of discontinued operations	1,54,741.09	1,58,364.92
Total Current Assets	5,62,121.70	6,26,877.55
Assets Held for Sale	-	107.70
Total Assets (1+2+3)	7,57,352.32	7,54,248.74
Equity And Liabilities		
(1) Equity		
(a) Equity share capital	4,378.64	4,378.64
(b) Other equity	6,15,394.59	6,10,234.91
Total Equity	6,19,773.23	6,14,613.55
(2) Non Current Liabilities		
(a) Deferred tax liabilities (Net)	8,501.31	10,513.15
Total Non-Current Liabilities	8,501.31	10,513.15
(3) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	1,799.75
(ii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises; and	0.12	1.86
- Total outstanding dues of creditors other than micro enterprises and small enterprises	419.37	486.81
(iii) Other financial liabilities	3,559.81	3,737.24
(b) Other current liabilities	840.66	1,379.81
(c) Current Tax Liabilities (Net)	2,741.87	382.22
(d) Provisions	113.49	113.49
(e) Liabilities of discontinued operations	1,21,402.45	1,21,220.85
Total Current Liabilities	1,29,077.77	1,29,122.03
Total Equity and Liabilities (1+2+3)	7,57,352.32	7,54,248.74

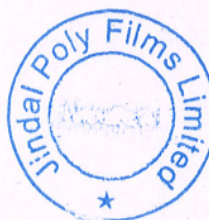


Standalone Statement of Cash Flow **

Rs in Lakhs

Particulars	For the period ended 30th Sep 2025 (Unaudited)	For the period ended 30th Sep 2024 (Unaudited)
A. Cash inflow/(outflow) from operating activities		
Net profit before tax from continuing operation	10,889.67	51,686.77
Net profit before tax from discontinuing operation	(5,010.10)	(1,711.10)
Adjustments for:		
Depreciation and amortisation for continuing operation	24.44	25.61
Depreciation and amortisation for discontinuing operation	2,547.89	2,598.63
Amortisation of deferred Government grant for discontinuing operation	(214.40)	(348.94)
Interest on financial assets carried at amortised cost using EIR Method	-	(192.40)
Gain on sale / fair value changes of investments	(14,046.68)	-
Finance costs	4,291.10	3,445.61
Interest income	(9,224.47)	(6,230.85)
Allowance of expected credit loss	9,174.22	-
Exceptional Item (Loss on buy-back of equity shares)	3,980.11	-
Loss on Foreign Exchange Fluctuation on borrowings	3,209.97	-
Income from investments (dividend and fair value gains)	(1,570.85)	(1,330.51)
Operating Profit before working capital changes	4,050.82	15,533.62
Adjustments for :		
(Increase) / decrease in inventories	(979.33)	(1,832.96)
(Increase) / decrease in trade receivables	4,903.55	(1,719.12)
(Increase) / decrease in other receivables	(135.25)	(758.09)
(Increase) / decrease in provisions	16.63	(8.35)
(Increase) / decrease in trade payables	(3,320.31)	3,117.26
(Increase) / decrease in other payables	(3,349.19)	1,195.21
Cash generated from operations	1,186.93	15,528.57
Direct tax paid (net of refund received)	2,507.51	(5,532.09)
Net cash generated/ (used in) from operating activities (A)	3,694.43	9,996.48
B. Cash inflow / (outflow) from investing activities		
Purchase of property, plant & equipments and intangible assets	(31.56)	(651.73)
Amount received for capital subsidies	-	4,453.69
Investment in equity shares of subsidiaries	(92.20)	-
Investment in wholly owned subsidiaries	-	(11,646.10)
Proceeds on Buy Back (received & Receivable)	2,254.70	-
Increase in investments	(79,414.92)	(40,800.51)
Purchase of investment on Alternate Investment Fund	(1,600.23)	-
Proceeds from sale/redemption of investments	1,46,355.47	50,492.73
Net (increase) / decrease in fixed deposits	(4,412.90)	868.38
Interest received	2,042.23	2,023.03
Dividend received	1,534.70	1,330.47
Proceed of sale / transfer of packaging (plastic) business on Slump Sale	80.71	5,878.76
Loan given to related parties	(69,868.17)	(15,000.00)
Loan received back from related parties	-	2,066.00
Loan received back from un-related parties	2,000.00	-
Net cash generated/ (used in) investing activities (B)	(1,152.17)	(985.28)
C. Cash inflow / (outflow) from financing activities		
Repayments of non current borrowings	(5,475.58)	(4,235.80)
Proceeds /(repayments) of current borrowings (net)	5,136.70	(2,935.01)
Investment of Preference Share of Group Companies	(690.00)	-
Payment of lease obligation	(54.60)	(46.88)
Finance cost paid	(1,530.30)	(1,543.95)
Net cash generated/ (used in) from financing activities (C)	(2,613.78)	(8,761.65)
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	(71.52)	249.56
Opening Balance of Cash and Cash Equivalents as on 1st April	42.66	120.49
Cash & Cash Equivalent transferred pursuant to the scheme of demerger (Refer note 4)	54.35	106.97
Closing Balance of Cash and Cash Equivalents	25.49	477.02

** Figures in bracket represent outflows.



Notes:

- These standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standard) Rules, 2015 as amended time to time and other recognised accounting practices and policies to the extent applicable.
- Exceptional item represents loss of Rs. 3980.11 lakhs on buy back of shares by its wholly owned subsidiary during the quarter.
- Current tax relating to earlier years represents claim filed for capital subsidy and MAT Credit entitlement and allowed by tax authorities during the quarter / half year ended 30th September 2025.
- The Board of Directors at its meeting held on 14th August, 2025 had approved the Scheme of Demerger ("Scheme") of Non Woven business (Demerged Undertaking, as defined in the Scheme) of the Company (Demerged Company), as a going concern, into Global Nonwovens Limited (Resulting Company) with an appointed date of 1st April, 2025 which is pending for approval from NCLT and others.

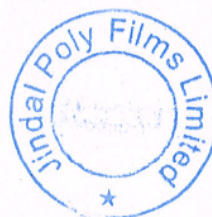
The aforesaid scheme has been considered as highly probable and meets the criteria prescribed in Ind AS 105 "Non-current Assets Held for Sale and Discontinued Operations" to be considered as discontinued operation, hence Nonwoven business has been disclosed as discontinued operation in Standalone financial results. Accordingly, all previous periods figures in the financial results have also been restated in accordance with Ind AS 105.

The standalone results of discontinued operations are as below :

Particulars	Quarter ended			Six months ended		Year ended
	30th Sep 2025 (Unaudited)	30th June 2025 (Unaudited)	30th Sep 2024 (Unaudited)	30th Sep 2025 (Unaudited)	30th Sep 2024 (Unaudited)	31st Mar 2025 (Audited)
Total Income	17,895.05	17,622.85	18,489.91	35,517.91	32,854.48	70,696.03
Total Expenses	19,333.68	21,194.33	20,590.06	40,528.01	34,565.58	69,567.11
Profit before tax	(1,438.62)	(3,571.48)	(2,100.15)	(5,010.10)	(1,711.10)	1,108.92
Tax Expense	(1,290.07)	127.50	(477.36)	(1,162.57)	(388.93)	252.08
Profit after tax	(148.55)	(3,698.98)	(1,622.79)	(3,847.54)	(1,322.17)	856.85
Other Comprehensive Income (OCI) (Net of Tax)	(8.20)	-	14.32	(8.20)	14.32	19.14
Total comprehensive income for the period (Comprising Profit / (Loss) and other comprehensive income)	(156.75)	(3,698.98)	(1,608.47)	(3,855.73)	(1,307.85)	875.99

- Post classification of the Non Woven business division as discontinued operations, the Company does not have any operating segment that meets the definition of an operating segment under Ind AS 108. Accordingly, segment information is not applicable for the continuing operations.
- The Company has unquoted securities i.e. investment in Preference Shares, Alternative Investment Fund, equity shares. As a consistent practice followed by the Company, fair valuation of aforesaid investments has been made at the end of half-year and accordingly accounted for during the quarter.
- The financial assets of the company have been growing on account of accumulated cash flows from its businesses in earlier years and on account of the slump sale of its packaging (plastic) business in earlier year which have been invested in securities and other financial instruments generating significant income from these investments which has been included in other income.
- The above standalone 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 31st December, 2025 and review of these results has been carried out by the Statutory Auditors of the Company.
- Figures for the previous periods have been regrouped/rearranged and recasted, wherever considered necessary, to conform to current period classifications.
- The Code on Social Security, 2020 was notified by the Ministry of Labour and Employment on November 21, 2025, and is effective from that date. Accordingly, it will be applicable prospectively to the periods from above mentioned date.
- The above results of the Company are available for investors at www.jindalpoly.com, www.nseindia.com and www.bseindia.com.

Place : Gurugram
Date : 31st December 2025



On Behalf of the Board of Directors
For Jindal Poly Films Limited

[Signature]
VIJENDER KUMAR SINGHAL
Whole Time Director
DIN - 09763670

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2025 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

To Board of Directors of Jindal Poly Films Limited

1. We have reviewed the consolidated unaudited financial results of Jindal Poly Films Limited (the "Holding Company"), its subsidiaries (the Holding Company and its subsidiaries hereinafter referred to as the "Group"), and its share of the net profit after tax and total comprehensive income of its associate company for the quarter ended September 30, 2025 and the year to date results for the period April 1, 2025 to September 30, 2025 which are included in the accompanying Statement of Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2025, the Statement of Consolidated Unaudited Assets and Liabilities as on that date and the Consolidated Unaudited Statement of Cash Flows for the half-year ended on that date (the "Statement"). The Statement is 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 (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Parent company's management and approved by the Parent company'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, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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," specified under section 143 (10) of the companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from 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 subsidiaries and associates as mentioned in Annexure A.
5. We draw attention to Note no. 2 to the accompanying the statement, which describes that a fire occurred at the subsidiary Company's plant located in Nashik, Maharashtra, resulting in damage to substantial property, plant and equipment, as well as inventories etc. The management of the subsidiary company is in the process of assessment of losses caused due to fire. Accordingly, necessary adjustments will be recognized in the books of accounts of the subsidiary Company in the subsequent periods after the completion of assessment. However, the subsidiary Company is continuing with accounting of depreciation on property, plant & equipment and other related items and also inventories have been carried at cost. In view of such pending assessment of losses and the matters stated above, we are unable to assess the effect of the same on the results of the quarter and half year ended September 30, 2025 and on the financial position as on September 30, 2025.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of management certified results as referred in paragraph 7 below and because of the significance of the matter described in para 5 above of our report, we are not in a position to express a conclusion on the accompanying Statement of consolidated financial results of the Company for the quarter and half year ended September 30, 2025, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India.
7. The accompanying Statement includes unaudited interim financial results and other financial information of following, which was not reviewed by us:
 - the Statement includes the interim financial results/information of Seven subsidiaries which have not been reviewed by their auditors, whose interim financial results/information reflects total assets of Rs. 46,185.47 lakhs as at September 30, 2025, total revenues of Rs. 380.61 lakhs and Rs. 1,194.10 lakhs, total net profit/(loss) after tax of Rs. (195.76) lakhs and Rs. (258.09) lakhs and total comprehensive income/(loss) of Rs. (195.76) lakhs and Rs. (258.09) lakhs for the quarter ended September 30, 2025 and period ended on that date respectively and net cash outflow of Rs. 232.74 lakhs for the period ended September 30, 2025, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of Rs. (5.48) lakhs and Rs. (16.79) lakhs and total comprehensive Loss of Rs. (5.48) lakhs and Rs. (16.79)



lakhs for the quarter ended September 30, 2025 and period ended on that date respectively, in respect of one associate, based on its interim financial results/information, which has not been reviewed by its auditors and has furnished to us by the Holding Company's management. The Statement also includes the Group's share of net loss after tax of Rs. (70.89) lakhs and total comprehensive income/(loss) of Rs. (70.89) lakhs for the period April 1, 2025 to April 30, 2025, in respect of one associate, based on its interim financial results/information, which has not been reviewed by its auditors and has furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, are based solely on such management certified interim financial results/information. According to the information and explanations given to us by the Management, these interim financial results/ information are not material to the Group.

- A foreign subsidiary including 3 step down subsidiaries and a foreign step-down subsidiary, whose interim financial results include total assets of Rs. 51,145.50 lakhs as at September 30, 2025, total revenues of Rs. 12,476.98 lakhs and 26,294.44 Lakhs, total net profit/ (loss) after tax of Rs. (772.89) lakhs and (50.43) Lakhs and total comprehensive income/(loss) of Rs. (4.25) Lakhs and Rs. (2,723,71) Lakhs for the quarter ended September 30, 2025 and period ended on that date respectively and net cash outflow of Rs. 1,838.73 lakhs for the period ended September 30, 2025, as considered in the Statement which have not been audited by its auditor. These financial results have been certified by its management as per applicable accounting standards of its country of incorporation and The Parent Company's management converted the financial results of the subsidiary located outside India from accounting principles generally accepted in the country of incorporation to accounting principles generally accepted in India. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial results are not material to the Group.

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

For Singhi & Co.

Chartered Accountants

Firm Registration No. 302049E



Place: Noida (Delhi-NCR)

Date: December 31, 2025

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Rishabh Surana

Partner

Membership No. 530367

UDIN : 25530367BHUKZJ157

Annexure-A

List of Subsidiaries and Associates included in financial result for quarter ended September 30, 2025:

Sl.No.	Name of Company	Country of Incorporation	Relationship
1	JPFL Films Private Limited	India	Subsidiary
2	Jindal SMI Coated Products Limited	India	Subsidiary
3	Jindal Speciality Films Limited	India	Subsidiary
4	Jindal Films India Limited	India	Subsidiary
5	Universus Poly & Steel Limited	India	Subsidiary
6	Universus Commercial Properties Limited	India	Subsidiary
7	Jindal Imaging Limited	India	Subsidiary
8	Global Nonwovens Limited	India	Subsidiary
9	Enerlite Solar Films India Limited	India	Subsidiary w.e.f. May 1, 2025) (Associate till April 30, 2025)
10	JPF Netherland Investment B.V.	Netherland	Subsidiary
11	Rexor SAS@	France	Step down Subsidiary
12	JPF API Laminates UK Limited@	United Kingdom	Step down Subsidiary
13	Jindal Nylon Films S.R.L.@	Italy	Step down Subsidiary
14	SMI Coated Products Industry LLC#	United Arab Emirates	Step down Subsidiary
15	Jindal Display Limited	India	Associate

@Subsidiary of JPF Netherland Investment B.V.

#Subsidiary of Jindal SMI Coated Products Limited

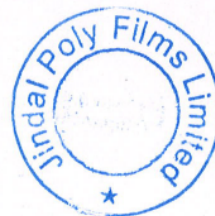


JINDAL POLY FILMS LIMITED
CIN :- L17111UP1974PLC003979

Regd. Office : 19th K.M., Hapur Bulandshahr Road, P.O. Gulaothi, Bulandshahr (U.P.)
Statement of Unaudited Consolidated Financial Results for the quarter and six month ended September 30, 2025

Rs in Lakhs, except EPS

S.No.	Particulars	Quarter ended			Six months ended		Year ended
		30th Sep 2025 (Unaudited)	30th June 2025 (Unaudited)	30th Sep 2024 (Unaudited)	30th Sep 2025 (Unaudited)	30th Sep 2024 (Unaudited)	31st Mar 2025 (Audited)
1	Continuing operations (Refer note 5)						
	Income						
	Revenue from operations	41,039.13	91,360.06	1,13,457.07	1,32,399.19	2,23,332.37	4,66,518.07
	Other income	5,352.82	14,956.75	26,116.17	20,309.57	39,665.17	37,022.54
	Total Income	46,391.95	1,06,316.81	1,39,573.24	1,52,708.76	2,62,997.54	5,03,540.61
2	Expenses						
	Cost of materials consumed	30,338.93	56,274.63	83,218.03	86,613.56	1,59,773.77	3,36,369.54
	Purchase of stock-in-trade	(3.15)	1,419.82	469.75	1,416.67	512.13	1,197.01
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,238.88)	8,594.32	(3,072.51)	7,355.44	81.34	(2,878.29)
	Employee benefits expense	5,675.62	6,496.85	7,269.98	12,172.47	14,460.53	28,414.42
	Finance costs	3,287.02	3,421.46	12,788.85	6,708.49	15,207.28	31,593.88
	Depreciation and amortisation expense	4,657.34	4,530.66	4,238.70	9,187.99	8,414.48	17,097.80
	Other expenses						
	- Power and Fuel	3,499.69	7,185.97	11,488.38	10,685.66	22,290.01	43,865.29
	- Others	1,644.29	9,905.41	7,418.01	11,549.70	17,082.97	39,744.00
	Total Expenses	47,861.86	97,830.12	1,23,820.19	1,45,690.98	2,37,823.51	4,95,404.65
3	Profit/(Loss) before tax and exceptional items for the period/year from continuing operations(1-2)	(1,469.91)	8,486.69	15,753.05	7,017.78	25,174.03	8,135.96
4	Share of net profit/(loss) of associates	-	-	-	-	-	-
5	Profit before Tax and Exceptional Items (3+4)	(1,469.91)	8,486.69	15,753.05	7,017.78	25,174.03	8,135.96
6	Exceptional items gain/(loss)	-	-	-	-	13,650.88	5,473.80
7	Profit/(Loss) before tax and after exceptional items for the period/year from continuing operations (5+6)	(1,469.91)	8,486.69	15,753.05	7,017.78	38,824.91	13,609.76
8	Tax expense charge / (credit) of continuing operations						
	Current Tax						
	- Related to Current Year	2,833.34	1,013.22	1,341.39	3,846.66	5,837.81	8,336.73
	- Related to Earlier Year	(1,910.45)	(467.06)	-	(2,377.51)	-	1,169.38
	Deferred tax	(1,408.76)	1,629.56	1,129.27	220.80	3,196.65	(6,445.07)
	Total tax	(485.87)	2,175.72	2,470.66	1,689.85	9,034.46	3,061.04
9	Net Profit/(Loss) after tax for the Period/Year from Continuing Operations (7-8)	(984.04)	6,310.97	13,282.39	5,327.93	29,790.45	10,548.72
	Discontinued operation (Refer note 5)						
10	Profit / (Loss) before tax from Discontinued Operation	(1,646.89)	(2,533.86)	(2,100.16)	(4,180.75)	(1,711.10)	586.70
	Tax expense of discontinued operations	(1,290.07)	127.50	(477.36)	(1,162.57)	(388.93)	252.08
11	Net Loss for the Period/Year from Discontinued Operation	(356.82)	(2,661.36)	(1,622.80)	(3,018.18)	(1,322.17)	334.62
	Net Profit/(Loss) for the Period/Year (9+11)	(1,340.86)	3,649.61	11,659.59	2,309.75	28,468.28	10,883.34
12	Other comprehensive income- Continuing Operations						
	A. Items that will not be reclassified to profit or loss (net of tax thereon)	178.92	-	149.95	178.92	145.91	196.46
	- Remeasurements of post employment benefit obligations	239.11	-	198.76	239.11	194.72	221.89
	- Income tax relating to these items	(60.19)	-	(48.81)	(60.19)	(48.81)	(25.43)
	B. Items that may be reclassified to profit or loss (net of tax thereon)	1,358.81	1,719.23	960.24	3,077.04	1,299.50	1,113.14
	- Exchange differences on translating the results and net assets of foreign operations	1,386.39	1,719.23	960.24	3,104.62	1,299.50	1,113.14
	- Income tax relating to these items	(27.58)	-	-	(27.58)	-	-
13	Other comprehensive income Discontinued Operations						
	A. Items that will not be reclassified to profit or loss (net of tax thereon)	(8.20)	-	14.32	(8.20)	14.32	19.14
	- Remeasurements of post employment benefit obligations	(10.96)	-	19.14	(10.96)	19.14	25.58
	- Income tax relating to these items	2.76	-	(4.82)	2.76	(4.82)	(6.44)
14	Total Comprehensive Income (After Tax) from Continuing Operations (9+12)	553.69	8,030.20	14,392.58	8,583.89	31,235.86	11,858.32
15	Total Comprehensive Income (After Tax) from Discontinued Operation	(365.02)	(2,661.36)	(1,608.48)	(3,026.38)	(1,307.85)	353.76
16	Total Comprehensive Income (After Tax)	188.67	5,368.84	12,784.10	5,557.51	29,928.01	12,212.08
17	Profit / (Loss) for the period attributable to:						
	Owners of the parent	(1,278.77)	3,686.79	11,660.59	2,408.02	28,469.29	10,978.81
	Non Controlling Interests	(61.07)	(36.18)	-	(97.25)	-	-
18	Other comprehensive income for the period attributable to:						
	Owners of the parent	1,232.75	1,719.23	1,123.01	2,951.98	1,459.73	1,328.74
	Non Controlling Interests	-	-	-	-	-	-
19	Total comprehensive income for the period attributable to:						
	Owners of the parent	(46.02)	5,406.02	12,783.60	5,360.00	29,929.02	12,307.55
	Non Controlling Interests	(61.07)	(36.18)	-	(97.25)	-	-
20	Other equity (excluding revaluation reserve)						4,07,445.98
21	Paid up equity share capital (Face Value Rs. 10/- each)	4,378.64	4,378.64	4,378.64	4,378.64	4,378.64	4,378.64
22	Earnings/(Loss) per equity share of Rs.10/- Each (Not annualised)						
	Basic and Diluted Earnings Per Share (in Rs.) from Continuing Operations	(2.25)	14.41	30.33	12.17	68.04	24.09
	Basic and Diluted Earnings Per Share (in Rs.) from Discontinued Operation	(3.76)	(5.79)	(4.80)	(9.55)	(3.91)	1.34
	Basic and Diluted Earnings/(Loss) Per Share	(2.92)	8.42	26.63	5.50	65.02	25.07



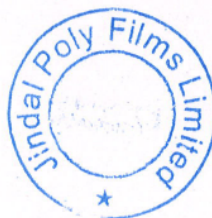
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Reportable Consolidated Operating Segment Informations

S.No.	Particulars	Quarter ended			Six months ended		Rs in Lakhs
		30th Sep 2025 (Unaudited)	30th June 2025 (Unaudited)	30th Sep 2024 (Unaudited)	30th Sep 2025 (Unaudited)	30th Sep 2024 (Unaudited)	Year ended 31st Mar 2025 (Audited)
1	(A) Segment Revenue from continuing operations						
	Packaging films	34,520.71	84,346.31	1,05,903.25	1,18,867.02	2,09,353.39	4,37,358.24
	Others**	7,764.29	8,131.48	8,663.20	15,895.77	16,718.32	34,062.95
	Less : Inter segment revenue	(244.87)	(1,117.73)	(1,109.38)	(1,363.60)	(2,739.34)	(4,902.91)
	Total Revenue From continuing operations (A)	42,040.13	91,360.06	1,13,457.07	1,33,399.19	2,23,332.37	4,66,518.28
	(B) Segment Revenue from discontinued operations	17,297.79	16,980.63	17,639.50	34,278.42	31,072.05	66,975.26
	Total Gross Revenue from continued and discontinued operations	59,337.92	1,08,340.69	1,31,096.57	1,67,677.61	2,54,404.42	5,33,493.54
2	Segment Results Profit (+) Loss(-) before finance cost and tax from continuing operation						
	Packaging films	(10,276.82)	1,969.10	10,745.82	(8,307.72)	4,826.66	13,470.62
	Others**	(104.83)	633.78	1,778.52	528.95	2,649.74	4,631.13
	Other unallocable income/(expenses) (net)*	8,667.81	10,522.52	16,078.74	19,191.33	33,197.73	21,710.55
	Share of Associates	-	-	-	-	-	-
	Profit/(Loss) before Finance Costs and Tax from Continuing Operations	1,817.12	11,908.15	28,541.90	13,726.27	71,128.67	50,677.44
	Profit/(Loss) before Finance Costs and Tax from Discontinued Operation	(1,646.89)	(2,533.86)	(2,100.16)	(4,180.75)	1,442.68	586.70
	Less : Finance costs	3,287.02	3,421.46	12,788.85	6,708.49	18,652.88	31,593.88
	Add : Exceptional items gain/(loss)	-	-	-	-	13,650.88	5,473.80
	Profit/(Loss) before Tax from Continuing Operations	(1,469.91)	8,486.69	15,753.05	7,017.78	38,824.91	13,609.76
	Profit/(Loss) before Tax from Discontinued Operation	(1,646.89)	(2,533.86)	(2,100.16)	(4,180.75)	(1,711.10)	586.70
3	Segment Assets of continuing operations						
	Packaging films	4,14,686.58	4,22,109.94	4,01,781.74	4,14,686.58	4,01,781.74	4,24,001.56
	Others**	38,597.41	38,999.31	26,563.68	38,597.41	26,563.68	25,088.45
	Unallocable assets	4,41,209.89	4,94,156.10	5,01,694.54	4,41,209.89	5,01,694.54	4,91,315.04
	Segment Assets of continuing operations	8,94,493.87	9,55,265.35	9,30,039.96	8,94,493.87	9,30,039.96	9,40,405.05
	Segment Assets of discontinued operations	1,54,741.09	1,48,952.42	1,55,439.07	1,54,741.09	1,55,439.07	1,54,724.69
	Total Segment Assets from continuing and discontinued operations	10,49,234.96	11,04,217.77	10,85,479.03	10,49,234.96	10,85,479.03	10,95,129.74
4	Segment Liabilities						
	Packaging films	76,991.14	1,21,618.25	95,757.67	76,991.14	95,757.67	1,24,382.72
	Others**	19,417.80	19,229.58	4,556.79	19,417.80	4,556.79	3,755.78
	Unallocable liabilities	4,88,922.81	4,95,109.62	5,03,152.76	4,88,922.81	5,03,152.76	4,98,752.38
	Segment Liabilities of continuing operations	5,85,331.75	6,35,957.45	6,03,467.22	5,85,331.75	6,03,467.22	6,26,890.88
	Segment Liabilities of discontinued operations	56,283.24	53,021.93	54,865.68	56,283.24	54,865.68	56,414.24
	Total Segment Liabilities of continuing and discontinued operations	6,41,614.99	6,88,979.38	6,58,332.90	6,41,614.99	6,58,332.90	6,83,305.12

* including exceptional items gain / (loss)

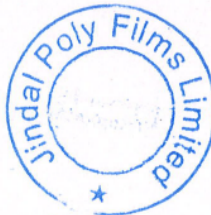
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Statement of Assets, Equity and Liabilities

(Rs. in Lakhs, unless stated otherwise)

Particulars	As at 30th Sep 2025 (Unaudited)	As at 31st March 2025 (Audited)
Assets		
(1) Non Current Assets		
(a) Property, plant and equipment	2,21,097.21	2,06,486.16
(b) Capital work-in-progress	33,552.69	30,185.58
(c) Investment Property	8,881.82	8,924.61
(d) Intangible assets	3,629.24	3,670.33
(e) Right to use of assets	2,044.04	2,084.28
(f) Financial assets		
(i) Investments	14,699.69	13,826.50
(ii) Loans	86.19	1,107.90
(iii) Other financial assets	4,821.48	4,363.91
(g) Deferred Tax Assets (Net)	27,950.29	26,953.46
(h) Other non-current assets	4,270.23	4,942.39
Total Non-Current Assets	3,21,032.88	3,02,545.12
(2) Current Assets		
(a) Inventories	95,647.47	98,782.79
(b) Financial assets		
(i) Investments	3,41,179.16	3,95,477.67
(ii) Trade receivables	14,908.94	21,794.03
(iii) Cash and cash equivalents	4,077.81	2,285.39
(iv) Bank balances other than (iii) above	1,664.67	1,272.05
(v) Loans	-	7,080.18
(vi) Other financial assets	86,908.38	88,921.35
(c) Current tax assets (net)	2,129.55	3,785.15
(d) Other current assets	26,944.47	12,557.39
(e) Assets of discontinued operations	1,54,741.63	1,58,364.92
Total Current Assets	7,28,202.08	7,90,320.92
(3) Assets Held For Sale	-	2,263.70
Total Assets (1+2+3)	10,49,234.96	10,95,129.74
Equity And Liabilities		
(1) Equity		
(a) Equity share capital	2,358.47	4,378.64
(b) Other equity	4,05,872.25	4,07,445.98
(c) Non Controlling Interests	(610.75)	-
Total Equity	4,07,619.97	4,11,824.62
(2) Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	2,77,682.52	2,84,257.05
(ii) Lease liabilities	284.01	229.69
(b) Provisions	1,215.93	1,052.20
(c) Deferred tax liabilities (Net)	11,888.13	11,641.24
(d) Other non-current liabilities	94,459.41	91,839.24
Total Non-Current Liabilities	3,85,530.00	3,89,019.42
(3) Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	66,334.47	97,203.99
(ii) Lease liabilities	69.71	118.76
(iii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises; and	324.70	538.32
- Total outstanding dues of creditors other than micro enterprises and small enterprises	33,722.29	40,253.93
(iv) Other financial liabilities	13,915.52	7,726.87
(b) Other current liabilities	17,117.01	26,242.85
(c) Provisions	290.04	463.24
(d) Current Tax Liabilities (net)	2,895.29	516.89
(e) Liabilities of discontinued operations	1,21,415.95	1,21,220.85
Total Current Liabilities	2,56,084.99	2,94,285.70
Total Equity and Liabilities (1+2+3)	10,49,234.96	10,95,129.74

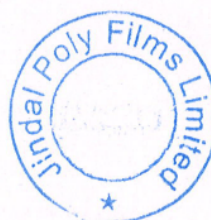


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Consolidated Statement of Cash Flow ***

Particulars	Rs in Lakhs	
	For the period ended 30th Sep 2025 (Unaudited)	For the period ended 30th Sep 2024 (Unaudited)
A. Cash inflow/(outflow) from operating activities		
Net profit before tax from continued operation	7,887.66	38,825.91
Net profit before tax from discontinued operation	(5,010.10)	(1,711.10)
Net profit before tax from continued & discontinued operation	<u>2,877.56</u>	<u>37,114.81</u>
Adjustments for Non Cash and Non Operating Items:		
Depreciation and amortisation Expense for continued operations	9,186.50	8,414.48
Depreciation and amortisation Expense for discontinued operations	2,547.89	2,598.63
Amortisation of deferred Government grant for continued operations	(2,836.53)	(2,662.64)
Amortisation of deferred Government grant for discontinued operations	(214.40)	(348.94)
Interest on financial assets carried at amortised cost using EIR Method	(18.68)	(192.40)
Net loss / (gain) on disposal/ discard of property, plant and equipment	(945.78)	(31.42)
Gain on sale / fair value changes in investments	(13,186.78)	(33,028.28)
Fair valuation of compulsory convertible preference shares	-	7,789.91
Finance costs	10,989.82	10,863.97
Interest income	(1,360.32)	(6,588.97)
Allowance of expected credit loss	308.72	67.67
Fair value adjustments on financial assets	-	(321.39)
Loss on Foreign Exchange Fluctuation on borrowings	3,209.97	-
Income from investments (dividend and fair value gains)	(1,530.71)	(1,326.72)
Operating profit before working capital changes	<u>9,027.26</u>	<u>22,347.71</u>
Adjustment for		
(Increase) / decrease in trade and other receivables	(1,073.82)	2,289.94
(Increase) / decrease in inventories	1,792.35	(7,385.93)
Increase / (decrease) in trade and other payables	(20,834.03)	13,661.52
Cash generated from operations	<u>(11,088.24)</u>	<u>30,913.24</u>
Less : Direct tax paid (net of refund received)	2,159.34	(5,563.67)
Net cash generated/ (used in) from operating activities (A)	<u>(8,928.90)</u>	<u>25,349.57</u>
B. Cash inflow / (outflow) from investing activities		
Purchase of property, plant and equipment, intangible assets including capital work in progress	(20,668.80)	(4,182.66)
Sales proceeds of property, plant and equipments	-	35.86
Amount received for capital subsidies	3,799.00	9,897.23
Investments in equity shares of associates/subsidiary	(92.20)	-
Investments in redeemable preference share of an associate/subsidiary	(690.00)	-
Increase in investments	(96,533.15)	(72,223.16)
Proceeds from sale/redemption of investments	1,63,139.46	71,665.21
Net (increase) / decrease in fixed deposits	(4,466.20)	776.49
Interest received	1,338.86	7,072.24
Income from investments	1,530.71	1,326.72
Loan received back from related parties	8,025.59	7,162.05
Net cash generated/ (used in) from investing activities (B)	<u>55,383.26</u>	<u>21,529.98</u>
C. Cash inflow / (outflow) from financing activities		
Proceeds from non current borrowings	8,434.39	8,187.22
Repayments of non current borrowings	(19,091.61)	(20,940.96)
Proceeds /(repayments) of current borrowings (Net)	(27,648.18)	(16,695.86)
Payment of lease obligation	(264.03)	(76.39)
Finance cost paid	(5,146.87)	(10,766.59)
Net cash generated/ (used in) from financing activities (C)	<u>(44,716.29)</u>	<u>(40,292.58)</u>
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	<u>1,738.07</u>	<u>6,586.97</u>
Opening Balance of Cash and Cash Equivalents as on 1st April	2,285.39	1,796.37
Cash and cash equivalent transferred pursuant to the scheme of Demerger (Refer note 5)	54.35	-
Closing balance of cash and cash equivalents	<u>4,077.81</u>	<u>8,383.34</u>

*** Figures in bracket represent outflows.



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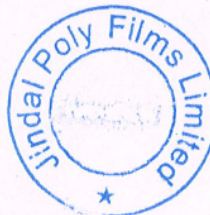
Notes:

- 1 These consolidated financial results have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India.
- 2 On May 21, 2025, in a Subsidiary Company, a fire occurred at the Company's plant located in Nashik, Maharashtra, resulting in damage to substantial property, plant and equipment, as well as inventories etc. The management is in the process of assessment of losses caused due to fire. Accordingly, necessary adjustments will be recognized in the books of accounts in the subsequent periods after the completion of assessment. However, the Company is continuing with accounting of depreciation on property, plant & equipment and other related items and also inventories have been carried at cost.
- 3 The other expenses includes a foreign exchange loss of Rs. 2,696.23 lakhs for half year ending September 30,2025 and Rs 533.80 lakhs for quarter ending September 30,2025, arising from the reinstatement of foreign currency-denominated loans, (other than as part of finance costs) due to adverse fluctuations in foreign exchange rates in comply with the provision of Ind AS -23 "Borrowing Costs".
- 4 The Group has unquoted securities i.e. investment in Preference Shares, Alternate Investment Fund, equity shares. As a consistent practice followed by the Company, fair valuation of aforesaid investments has been made at the end of half-year and accordingly accounted for during the quarter.
- 5 The Board of Directors at its meeting held on 14th August, 2025 had approved the Scheme of Demerger ("Scheme") of Nonwoven business (Demerged Undertaking, as defined in the Scheme) of the Company (Demerged Company), as a going concern, into Global Nonwovens Limited ("Resulting Company", "Subsidiary Company") with an appointed date of 1st April, 2025 which is pending for approval from NCLT and others. As contained in the scheme that the demerged undertaking will be held by the persons whose name appear in the register of members of the Demerged Company and accordingly it will cease to be a subsidiary of the Demerged Company once the scheme is approved and effective. The Scheme has been considered as highly probable and meets the criteria prescribed in Ind AS 105 "Non-current Assets Held for Sale and Discontinued Operations" to be considered as discontinued operation, hence Nonwoven business has been disclosed as discontinued operation in Consolidated Financial Results. Accordingly, all previous period figures in the above financial results have also been restated in accordance with Ind AS 105.

Particulars	Quarter ended			Six months ended		Year ended
	30th Sep 2025 (Unaudited)	30th June 2025 (Unaudited)	30th Sep 2024 (Unaudited)	30th Sep 2025 (Unaudited)	30th Sep 2024 (Unaudited)	31st Mar 2025 (Audited)
Total Income	17,895.05	17,622.85	18,489.91	35,517.91	32,854.48	70,696.03
Total Expenses	19,333.68	21,194.33	20,590.07	40,528.01	34,565.58	69,587.10
Profit before tax	(1,438.62)	(3,571.48)	(2,100.16)	(5,010.10)	(1,711.10)	1,108.94
Tax Expense	(1,290.07)	127.50	(477.37)	(1,162.57)	(388.93)	252.08
Profit after tax	(148.55)	(3,698.98)	(1,622.79)	(3,847.54)	(1,322.17)	856.86
Other Comprehensive Income (OCI) (Net of Tax)	(8.20)	-	14.70	(8.20)	14.32	19.14
Total comprehensive income for the period (Comprising Profit / (Loss) and other	(156.75)	(3,698.98)	(1,608.09)	(3,855.73)	(1,307.85)	876.00

- 6 The financial assets of the holding company have been growing on account of accumulated cash flows from its businesses in earlier years and on account of the slump sale of its packaging (plastic) business in earlier year which have been invested in securities and other financial instruments generating significant income from these investments which have been included in other income.
- 7 Current tax relating to earlier years includes claim filed for capital subsidy and MAT Credit entitlement and allowed by tax authorities of Rs. 2,362.75 lakhs for the half year ended 30th September 2025 and Rs. 1,895.69 lakhs for the quarter ended 30th September 2025.
- 8 The above consolidated 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 31st December, 2025 and review of these results has been carried out by the Statutory Auditors of the Company, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 9 The Code on Social Security, 2020 was notified by the Ministry of Labour and Employment on November 21, 2025, and is effective from that date. Accordingly, it will be applicable prospectively to the periods from above mentioned date.
- 10 The results of the Company are available for investors at www.jindalpoly.com, www.nseindia.com and www.bseindia.com.

Place: Gurugram
Date : 31st December 2025



On behalf of the Board of Directors
For Jindal Poly Films Limited

[Signature]
Vijender Kumar Singhal
Whole Time Director
DIN - 09763670