

Universus Photo Imagings Limited

(Formerly known as JINDAL PHOTO IMAGING LIMITED)

CIN: L22222UP2011PLC103611

Corp. Off.: Plot No. 87, Sector-32, Institutional Area, Gurugram Haryana -122001.

Tel: 91-0124-6925100 Website: www.universusphotoimagings.com

UPIL/DE-PT/SE/2025-26

Date: 13th November, 2025

To,

The Manager Listing

National Stock Exchange of India Ltd.
Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai - 400 051

To,

The Manager Listing

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001

Sub: Submission of newspaper cutting for publication of unaudited Financial Results for the Quarter and half year ended on September 30, 2025

(Scrip Code: BSE: 542933 and NSE: UNIVPHOTO)

Dear Sir/Madam

In accordance with Regulation 47 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the copies of the newspaper cutting of unaudited Financial Results for the Quarter and half year ended on September 30, 2025 published in “Financial Express” and “Jansatta” on November 13, 2025.

This is for your information and records please.

Thanking you,
Yours Sincerely,

For Universus Photo Imagings Limited

Suresh Kumar
Company Secretary
ACS: 41503
Encl: As above

DION GLOBAL SOLUTIONS LIMITED

CIN: L74899DL1994PLC058032

Registered Office: DA-18, Top Floor, Vikas Marg, Shakarpur, Delhi - 110092

Unaudited Financial Results for the Quarter and Half year ended 30th September, 2025

(ALL AMOUNTS ARE IN ₹ LAKHS UNLESS OTHERWISE STATED)

S. No.	Particulars	Quarter ended		Half quarter ended		Year ended					
		(30/09/2025)	Unaudited	(30/06/2025)	Unaudited	(30/09/2024)	Unaudited	(30/09/2024)	Unaudited	(31/03/2025)	Audited
I	Revenue	298.55	276.88	206.39	575.43	471.09	1,047.28				
II	Revenue from Operations	3.42	2.48	3.81	5.90	5.92	14.98				
III	Total Revenue (I+II)	301.97	279.36	210.20	581.33	477.01	1,062.26				
IV	Expenses										
V	Employee Benefits Expenses	225.56	253.27	211.90	478.83	455.07	885.45				
VI	Rent	7.20	7.28	6.62	14.48	13.25	26.72				
VII	Travelling and Conveyance	0.57	1.96	0.90	2.53	1.11	4.26				
VIII	Finance Costs										
IX	Depreciation and Amortization										
X	Expense	1.69	1.68	1.84	3.37	3.45	7.24				
XI	Other Expenses	64.41	59.67	59.40	124.08	109.42	234.62				
XII	Total Expenses (IV)	299.43	323.86	280.66	623.29	582.30	1,158.29				
XIII	Profit/(Loss) Before Exceptional Items and Tax	2.54	(44.50)	(70.46)	(41.96)	(105.29)	(96.03)				
XIV	Exceptional Items										
XV	Profit/(Loss) Before Tax	2.54	(44.50)	(70.46)	(41.96)	(105.29)	(96.03)				
XVI	Tax Expense										
XVII	Profit/(Loss) After Tax	2.54	(44.50)	(70.46)	(41.96)	(105.29)	(96.03)				
XVIII	Other Comprehensive Income										
XIX	(i) Items that will not be reclassified to Profit or Loss										
XX	Re-measurement Gains/(Losses) on Defined Benefit Plans										
XI	Total Comprehensive Income for the Year (IX+X)	2.54	(44.50)	(70.46)	(41.96)	(105.29)	(87.51)				
XII	Paid up equity share capital (Face Value of Rs. 10/- Per Share)	3,222.74	3,222.74	3,222.74	3,222.74	3,222.74	3,222.74				
XIII	Earnings per equity share										
XIV	Basic (₹)	0.01	(0.14)	(0.22)	(0.13)	(0.33)	(0.27)				
XV	Diluted (₹)	0.01	(0.14)	(0.22)	(0.13)	(0.33)	(0.27)				
XVI	Earnings before depreciation and amortisation expenses, finance costs, exceptional items, tax expenses (EBITDA)	4.23	(42.82)	(68.62)	(38.59)	(101.84)	(88.79)				

Notes to the results:

- 1 An application was filed against M/s DION GLOBAL SOLUTIONS LIMITED under Section 9 of Insolvency and Bankruptcy Code, 2016 read with Rule 6 of the Insolvency and Bankruptcy (Application to Adjudicating Authority) Rules, 2016 before the Hon'ble NCLT Delhi with a prayer to commence the Corporate Insolvency Resolution Process (CIRP). The said application for initiation of Corporate Insolvency Resolution Process (CIRP) has been admitted by Hon'ble National Company Law Tribunal (NCLT), New Delhi, Hon'ble NCLT/Hon'ble Adjudicating Authority vide its order dated 18.08.2020. Under the IBC proceedings, the power of the Board were suspended with effect from 18.08.2020. The NCLT order also provided for a moratorium with effect from 18.08.2020 till the completion of the Corporate Insolvency Resolution process (CIRP) or until it approves the resolution plan under section 34(1) or passes an order for liquidation of the company under section 33, whichever is earlier. Currently, the CIRP process in respect of the company is in progress. In terms of Section 20 of Insolvency code, the management and operations of the Company are being managed by Interim Resolution Professional (IRP) / Resolution Professional (RP).
- 2 All the executive directors of the Company, CFO and Company Secretary had resigned from the Company before the commencement of CIRP. In the absence of these concerned officials, who are primarily responsible for the book closure process and financial reporting, the Resolution Professional has got these financial statements prepared through present employees of the Company and hired consultants. These financial statements have been taken on record by the Resolution Professional while exercising the powers of the Board of Directors of the Company, which have been conferred upon him in terms of the provisions of Section 17 of the Code. Resolution Professional has taken on record these financial statements in good faith solely for the purpose of compliance and discharging his duty under the Code.
- 3 As per regulation 33(3)(j) of the SEBI (LODR), 2015, if the listed entity has subsidiaries, it shall, while submitting annual audited standalone financial results also submit annual audited consolidated financial results along with the audit report. It is to be noted that Resolution Professional in his powers shall have control over management of the corporate debtor only and not on its subsidiary, associate, or any other group companies. Hence only standalone audited financial results are submitted with the stock exchange.
- 4 As per Regulation 33(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Financial Results of a Company submitted to the Stock Exchange shall be signed by the Chairperson or Managing Director or Whole Time Director or in absence of all of them, it shall be signed by any of the Director of the Company who is fully authorised by the Board of Directors to sign the Financial Results. In view of the ongoing Corporate Insolvency Resolution Process commenced from 18th August 2020, powers of the Board of Directors have been suspended and these powers are now vested with the Resolution Professional of the Company vide the order passed by Hon'ble NCLT, New Delhi on 18.08.2020. Accordingly, the above Financial Results of the Company for the quarter ended 30th Sep 2025 were taken on record and authorised for issue to concerned authorities by the Resolution Professional.
- 5 A Resolution Plan received during the Corporate Insolvency Resolution Process has been approved by the Committee of Creditors and the same has been submitted to the Hon'ble NCLT. The matter is still pending with Hon'ble NCLT for final approval.
- 6 As the Company is into Software Product and Services business, license fee revenue may vary from quarter to quarter.
- 7 The Company is primarily engaged in the business of Software Product and Services, which in the opinion of management is considered to be the only reportable business segment as per Ind AS 108 on 'Operating Segments' prescribed under Section 133 of the Companies Act, 2013.
8. The previous quarters' figures have been regrouped/ reclassified wherever necessary to correspond with the current quarters' classification/disclosure.

FOR DION GLOBAL SOLUTIONS LIMITED

Sd/-

Pardeep Kumar Lakhani

Resolution Professional

Reg No.: IBBI/IPA-001/IP-P00541/2017-2018/10966

Place: New Delhi

Date: 12.11.2025



Regd. Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhopalnagar, Shivajinagar, Pune-411007, Maharashtra | CIN: L74110PN1984PLC216407

Tel.: 020 2952 0138 | Email Id: compliance@efclimited.in | Website: www.efclimited.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED) FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

The Board of Directors of the Company, at the meeting held on November 11, 2025, approved the Unaudited Financial results of the Company for the quarter and half year ended September 30, 2025 ("Financial Results").

The Financial Results along with the Limited Review Report, have been uploaded on the Company's website at <https://www.efclimited.in/wp-content/uploads/2025/11/Financials-Outcome-11.11.2025.pdf> and can be accessed through the given QR code.

For and on behalf of Board of Directors of EFC (I) Limited

Sd/-

Umesh Kumar Sahay

Chairman and Managing Director

DIN: 01733060

Date: November 11, 2025

Place: Pune



"IMPORTANT"

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POST OFFER ADVERTISEMENT UNDER REGULATION 18(12) OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011, AS AMENDED ("SEBI (SAST) REGULATIONS") FOR THE ATTENTION OF THE ELIGIBLE SHAREHOLDERS OF

HARI GOVIND INTERNATIONAL LIMITED

CIN- L99999MH1989PLC050528

Registered office- 125, Wardhaman Nagar, Nr. Radha Krishna Mandir, Nappur, Maharashtra, India, 440008;

Tel no. +91 9373126605; Website: www.hgil.in

OPEN OFFER FOR THE ACQUISITION OF UP TO 22,16,500 (TWENTY-TWO LAKHS SIXTY EIGHT THOUSAND FIVE HUNDRED FIFTY) FULLY PAID UP EQUITY SHARES HAVING A FACE VALUE OF INR 10/- (INDIAN RUIPEES TEN ONLY) EACH ("EQUITY SHARES"), REPRESENTING 26.00% (TWENTY SIX PERCENT) OF THE EXPANDED SHARE CAPITAL ("AS DEFINED BELOW") OF THE TARGET COMPANY, AT A PRICE OF INR 10/- (INDIAN RUIPEES TEN ONLY) PER EQUITY SHARE ("OFFER PRICE") FROM THE PUBLIC SHAREHOLDERS OF THE TARGET COMPANY BY SHAJU THOMAS ("ACQUIRER 1") AND LINTA PURAYIDATHIL JOSE ("ACQUIRER 2") ("ACQUIRER 1" AND "ACQUIRER 2" HERINAFTER COLLECTIVELY REFERRED TO AS "ACQUIRERS"), IN ACCORDANCE WITH THE SECURITIES AND EXCHANGE BOARD OF INDIA (SUBSTANTIAL ACQUISITION OF SHARES AND TAKEOVERS) REGULATIONS, 2011, AS AMENDED ("SEBI (SAST) REGULATIONS").

This Post-Offer Advertisement is issued by Marwadi Chandarana Intermediaries Brokers Private Limited (the "Manager to the Offer"), or on behalf of the Acquirers, pursuant to Regulation 18(12) of the SEBI (SAST) Regulations.

This Post-Offer Advertisement should be read in continuation of and in conjunction with: (a) the Public Announcement dated May 14, 2025 ("PA"); (b) the Detailed Public Statement published in Financial Express (English – all editions), Jansatta (Hindi – all editions), Mahasagar (Marathi – Nagpur edition), and Mumbai Lakshdeep (Marathi – Mumbai edition) on May 20, 2025 ("DPS"); (c) the Draft Letter of Offer dated May 28, 2025 ("DLOF"); (d) the Letter of Offer dated October 08, 2025 ("LOF") along with Form of Acceptance; (e) Corrigendum dated September 12, 2025 to the DLOF and Corrigendum dated October 09, 2025 to PA, DPS and DLOF and (f) the Offer Opening Advertisement published on October 13, 2025 in the aforesaid newspapers.

Capitalised terms used but not defined in this Post-Offer Advertisement have the meanings assigned to such terms in the LOF and the Offer Opening Advertisement and Corrigendum.

Key information with respect to the Open Offer:

- Name of the Target Company: Hari Govind International Limited
- Name of the Acquirer: Mr. Shaju Thomas and Mrs. Linta Purayidathil Jose
- Name of the Manager to the Offer: Marwadi Chandarana Intermediaries Brokers Private Limited
- Name of the Registrar to the Offer: Satellite Corporate Services Private Limited

5(a). Date of opening of the Offer: Thursday, October 16, 2025

5(b). Date of closure of the Offer: Friday, October 31, 2025

6. Date of payment of consideration: Tuesday, November 11, 2025

7. Details of acquisition

Sr. No.	Particulars	Proposed in the LOF (i)	Actuals (ii)
7.1	Offer Price (per Equity Share)	₹10/-	₹10/-
7.2	Aggregate number of Equity Shares tendered in the Offer	22,16,500 ⁽ⁱ⁾	9,00,800
7.3	Aggregate number of Equity Shares accepted in the Offer	22,16,500 ⁽ⁱ⁾	9,00,800
7.4	Size of the Offer (No. of Equity Shares x Offer Price)	2,21,65,000 ⁽ⁱ⁾	90,08,000
7.5	Shareholding of the Acquirer before agreements / public announcement	Nil	Nil
7.6	Equity Shares acquired by way of agreements	Number: 45,00,000; % of Expanded Share Capital: 52.79%	Number: 45,00,000; % of Expanded Share Capital: 52.79%
7.7	Equity Shares acquired by way of Open Offer	Number: 22,16,500; % of Expanded Share Capital: 26.00%	Number: 9,00,800; % of Expanded Share Capital: 10.57%
7.8	Equity Shares acquired after Detailed Public Statement	Nil	Nil
7.9	Post Offer shareholding of the Acquirers	Number: 67,16,500; % of Expanded Share Capital: 78.79%	Number: 54,00,800; % of Expanded Share Capital: 63.35%
7.10</			

