Universus Photo Imagings Limited

(Formerly known as JINDAL PHOTO IMAGING LIMITED)
CIN: L22222UP2011PLC103611
Corp. Off.: Plot No. 12, Sector-B-1, Local Shopping Complex, Vasant Kunj New Delhi-110070
Tel: 91-011-40322100, Email: cs_uphoto@universusphotoimagings.com
Website: www.universusphotoimagings.com

UPIL/DE-PT/SE/2025-26 **Date: 13th November 2026**

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

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

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

Dear Sir/ Madam,

Pursuant to the provisions of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its Meeting held on Friday, 13th November 2026, has inter-alia considered and approved the following:

Approval for unaudited Financial Results:

The Board, following the recommendation of the Audit Committee, has approved the Standalone and Consolidated Unaudited Financial Results for the second quarter and half year ended on 30th September 2026. The Limited Review Reports from our Statutory Auditor for the said quarter are also approved and are enclosed as **Annexure-A.**

This outcome is also available on the website of the Company, i.e., http://www.universusphotoimagings.com/and at the websites of Stock Exchanges at www.bseindia.com and www.nseindia.com.

The meeting commenced at 03:30 P.M and concluded at 05:00 P.M

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

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

Suresh Kumar Digitally signed by Suresh Kumar Date: 2026.11.13 19:06:25 +05'30'

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

Encl.: As above

Annexure-A

SURESH KUMAR MITTAL & CO.
CHARTERED ACCOUNTANTS

42/A-57, Street No. 1, First Floor
Guru Nanak Pura, Laxmi Nagar
Delhi-110092
Phone : 9871411946
E-mail : sureshkmittalco@gmail.com

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

To

The Board of Directors of
Universus Photo Imagings Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Universus Photo Imagings Limited for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Ankur Bagla
Partner
Membership Number: 521915

Place: New Delhi
Date: 13.11.2026
UDIN: 26521915GUXZXO2234

UNIVERSUS PHOTO IMAGINGS LIMITED
STANDALONE FINANCIAL RESULTS

Rs in lakhs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
I.	Revenue from operations	224	548	533	772	1,030	1,878
II.	Other Income	133	744	444	877	1,548	2,094
III.	Total Revenue (I+II)	357	1,292	977	1,649	2,578	3,972
IV.	Expenses						
	(a) Cost of materials consumed	357	250	261	607	552	981
	(b) Purchase of Stock-in-trade	-	67	141	67	221	220
	(c) Change in inventories of finished goods, work in progress and stock in trade	(254)	57	(36)	(197)	(78)	62
	(d) Employees benefits expense	46	46	94	92	206	289
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	3	3	3	6	6	12
	(g) Other expenses	42	48	77	90	187	355
	Total expenses	194	471	540	665	1,094	1,919
V	Profit / (Loss) before exceptional items and tax (III-IV)	163	821	437	984	1,484	2,053
VI.	Exceptional items	-	-	-	-	-	-
VII.	Profit / (Loss) before tax (V-VI)	**163**	**821**	**437**	**984**	**1,484**	**2,053**
VII.	Tax expense						
	(i) Current Tax (including earlier year tax)	12	20	345.00	32	359	448
	(ii) Deferred Tax	15	106	(528)	121	(388)	(321)
	Total tax expense	27	126	(183)	153	(29)	127
IX.	Profit /(Loss) for the period (VII-VIII)	136	695	620	831	1,513	1,926
X.	Other comprehensive income						
	Items that will not be reclassified to profit or loss	4	3	(1)	7	(2)	13
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	4	3	(1)	7	(2)	13
XI.	Total comprehensive income (IX + X)	140	698	619	838	1,511	1,939
XII	Paid-up equity share capital of Rs. 10/- each	1,095	1,095	1,095	1,095	1,095	1,095
XIII.	Other Equity						65,676
XIV.	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	1.25	6.35	5.68	7.60	13.83	17.59
	Diluted	1.25	6.35	5.68	7.60	13.83	17.59

SUMMARY OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2026

Particulars	As at 30.09.2026	As at 31.03.2026
Assets		
(1) Non Current Assets		
(a) Property, Plant and Equipment	387	393
(b) Intangible Assets	-	-
(c) Financial Assets		
(i) Investments	40,086	40,086
(ii) Other Financial Assets	21	22
Total Non Current Assets	40,494	40,501
(2) Current Assets		
(a) Inventories	338	191
(b) Financial Assets		
(i) Investments	28,037	27,271
(ii) Trade Receivables	85	35
(iii) Cash and Cash Equivalents	11	13
(iv) Other Financial Assets	25	54
(c) Other Current Assets	123	84
Total Current Assets	28,619	27,648
Total Assets	69,113	68,149
Equity And Liabilities		
(1) Equity		
(a) Equity Share Capital	1,095	1,095
(b) Other Equity	66,514	65,676
Total Equity	67,609	66,771
(2) Non Current Liabilities		
(a) Provisions	-	-
(b) Deferred Tax Liabilities (Net)	1,395	1,272
(c) Other Non Current Liabilities	-	-
Total Non Current Liabilities	1,395	1,272
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
-dues of Micro Enterprises and Small Enterprises	3	6
-dues of creditors other than Micro Enterprises and Small Enterprises	37	31
(ii) Other Financial Liabilities	31	27
(b) Other Current liabilities	13	28
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	25	14
Total Current Liabilities	109	106
Total Equity and Liabilities	69,113	68,149

UNIVERSUS PHOTO IMAGINGS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 30th SEPTEMBER 2026

Rs in Lakhs

Particulars	Half Year ended 30th September 2026		Half Year ended 30th September 2025	
A. Cash Inflow/(Outflow) From Operating Activities				
Net Profit Before Tax	984		1,484	
Reserve Created on Demerger	-		-	
Other Comprehensive Income	6		(2)	
Adjustments for:				
Depreciation and Amortisation	6		6	
Amortisation of Deferred Government Grant	-		-	
Net loss / (gain) on disposal/ discard of property, plant and equipment	(1)		(1)	
Gain on sale of Investment in Mutual Fund Units (net)	(8)		(2,324)	
Finance Costs	-		-	
Interest Income	-		-	
Fair Value Adjustments on Financial Assets (net)	(857)		936	
Operating Profit before Working Capital Changes	130		99	
Adjustments for :				
Trade and Other Receivables	(59)		44	
Inventories	(147)		(26)	
Trade and Other Payables	(7)		(3)	
Cash generated from Operations	(83)		114	
Direct Tax Paid / TDS Deducted	19		167	
Net cash generated/ (used in) from Operating Activities		**(102)**		**(53)**
B. Cash Inflow/(Outflow) From Investing Activities				
Purchase of Property, Plant & Equipments and Intangible Assets	-		-	
Sales Proceeds of Property, Plant & Equipments	1		3	
Purchase/Sale of Investments in Mutual Fund Units	99		49	
Increase/(Decrease) in Deferred Government Grants	-		-	
Interest Received	-		-	
Net Cash generated/ (used in) investing activities		**100**		**52**
C. Cash Inflow/(Outflow) From Financing Activities				
Increase in Equity Share Capital	-		-	
Proceeds /(Repayments) of Short Term Borrowings (Net)	-		-	
Finance Cost	-		-	
Net Cash generated/ (used in) From Financing Activities		-		-
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		**(2)**		**(1)**
Opening Balance of Cash and Cash Equivalents		13		13
Closing Balance of Cash and Cash Equivalents		**11**		**12**
Cash & Cash Equivalents Comprise				
Cash on Hand		-		-
Balances with Banks in Term Deposit Accounts		-		-
Balance with Scheduled Banks in Current Accounts		11		12
		11		**12**

Notes

(i) Figures in bracket represent outflows

(ii) The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard 7 on "Statement of Cash Flows"

Notes :

1 The Financial Results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors at their respective meetings held on 13.11.2026 and Limited Review of these results has been carried out by the Statutory Auditors of the Company.

2 These financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereunder.

3 Figures for the previous quarters/period have been regrouped /rearranged wherever required, to make them comparable.

By order of the Board
For Universus Photo Imagings Limited

UNIVERSUS PHOTO IMAGINGS LIMITED

Geeta Gilotra
(Whole-Time Director)
DIN:06932697

Place : New Delhi
Date : 13.11.2026

SURESH KUMAR MITTAL & CO.
CHARTERED ACCOUNTANTS

42/A-57, Street No. 1, First Floor
Guru Nanak Pura, Laxmi Nagar
Delhi-110092
Phone : 9871411946
E-mail : sureshkmittalco@gmail.com

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

To
The Board of Directors of
Universus Photo Imagings Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Universus Photo Imagings Limited ("the Parent") and its share of the net profit/(loss) after tax and total comprehensive income /(loss) of its associates (the Parent and its associates together referred to as "the Group"), for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
   a) Universus Photo Imagings Limited (Holding company)
   b) JPF Netherlands B.V., (Associate)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



SURESH KUMAR MITTAL & CO.
CHARTERED ACCOUNTANTS

42/A-57, Street No. 1, First Floor
Guru Nanak Pura, Laxmi Nagar
Delhi-110092
Phone : 9871411946
E-mail : sureshkmittalco@gmail.com

6. The consolidated unaudited financial results includes the Group's share of net profit/(loss) after tax of Rs 190 lakhs and Rs 4028 lakhs and total comprehensive income / (loss) of Rs. 495 lakhs and Rs 4305 lakhs for the quarter and half year ended 30.09.2026 respectively, as considered in the consolidated unaudited financial results, in respect of a foreign associates, whose financial results have not been reviewed by us. This interim consolidated financial results have been reviewed by other Indian Chartered Accountants firm, appointed by Parent Company for this purpose, whose reports have been furnished to us by the Management and our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in respect of this associates, is based solely on the reports of Indian chartered accountants firm and the procedures performed by us as stated in paragraph 3 above. The said Indian chartered accountant firm has stated and drawn attention in its report as under:

"The audit of financial statements of M/s JPF Netherlands BV, ("Associate of the company") for the financial year 2024-25 has been completed in the current financial year and its auditor in its audit report has given disclaimer of opinion stating that "After the balance sheet date, one of the group's subsidiaries, Treofan GmbH & Co. KG, became insolvent. As a result, the component auditor was unable to complete the audit of this subsidiary. Insufficient information was available prior to the date of insolvency. Consequently, the financial information of this component has not been sufficiently audited by the component auditor. Group management has indicated that it is no longer able to provide sufficient appropriate audit evidence. Also, no additional information was obtained consolidated and company that would enable us to complete our audit procedures. As a result, we were unable to obtain sufficient appropriate audit evidence in respect of multiple elements of the consolidated statement of financial position and the consolidated statement of profit or loss and other comprehensive income, including property, plant and equipment, deferred tax, inventories, receivables, other current assets, pension and similar obligations, other provisions, borrowings, trade payables, other current liabilities, revenue, cost of sales and operating expenses. Consequently, we were unable to determine whether any adjustments might have been necessary in respect of recorded or unrecorded transactions relating to these financial statement elements. The possible effects of these matters could be material and pervasive to the financial statements. The aforementioned circumstances also has an impact on the company financial statements. As a result, we have not been able to obtain reasonable assurance about the valuation of this subsidiary in the non-consolidated balance sheet as at March 31 2025 and the corresponding share in result from participations in the non-consolidated income statement.""

According to the information and explanations given to us by the Management, these financial statements / financial information / financial results are material to the Group.

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

Ankur Bagla
Partner
Membership Number: 521915

Place: New Delhi
Date: 13.11.2026
UDIN: 26521915ZLQPME7826

UNIVERSUS PHOTO IMAGINGS LIMITED
CONSOLIDATED FINANCIAL RESULTS

Rs in lakhs

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
I	Revenue from operations	224	548	533	772	1,030	1,878
II	Other Income	133	744	444	877	1,547	2,094
III	Total Revenue (I+II)	357	1,292	977	1,649	2,577	3,972
IV	Expenses						
	(a) Cost of materials consumed	357	250	261	607	552	981
	(b) Purchase of Stock-in-trade	-	67	141	67	221	220
	(c) Change in inventories of finished goods, work in progress and stock in trade	(254)	57	(36)	(197)	(78)	62
	(d) Employees benefits expense	46	46	94	92	206	289
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	3	3	3	6	6	12
	(g) Other expenses	42	48	77	90	187	355
	Total expenses	194	471	540	665	1,094	1,919
V	Profit/(Loss) before Exceptional Items, share of profit/(loss) of associates and Tax (III-IV)	**163**	**821**	**437**	**984**	**1,483**	**2,053**
VI	Share of profit/(loss) of associates	190	3,838	(3,217)	4,028	(5,811)	(9,920)
VII	Profit/(Loss) before Exceptional Items and Tax (V+VI)	353	4,659	(2,780)	5,012	(4,328)	(7,867)
VII	Exceptional items	-	-	-	-	-	-
IX	Profit / (Loss) before tax (VII-VIII)	353	4,659	(2,780)	5,012	(4,328)	(7,867)
X	Tax expense						
	(i) Current Tax (including earlier year tax)	12	20	344	32	358	448
	(ii) Deferred Tax	15	106	(528)	121	(388)	(321)
	Total tax expense	27	126	(184)	153	(30)	127
XI	**Profit /(Loss) for the period (IX-X)**	**326**	**4,533**	**(2,596)**	**4,859**	**(4,298)**	**(7,994)**
XII	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	- Remeasurements of post employment benefit obligations	4	3	(1)	7	(2)	13
	- Share of OCI of Associate	-	-	-	-	-	(1,033)
	Items that may be reclassified to profit or loss						
	- Foreign Currency Translation Reserve	305	(28)	1071	277	5,542	7,316
	Total other comprehensive income	**309**	**(25)**	**1,070**	**284**	**5,540**	**6,296**
XIII	**Total comprehensive income (IX + X)**	**635**	**4,508**	**(1,526)**	**5,143**	**1,242**	**(1,698)**
XIV	Paid-up equity share capital of Rs. 10/- each	1,095	1,095	1,095	1,095	1,095	1,095
XV	Other Equity						80,026
XVI	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	2.98	41.41	(23.71)	44.39	(39.26)	(73.02)
	Diluted	2.98	41.41	(23.71)	44.39	(39.26)	(73.02)

SUMMARY OF CONSOLIDATED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER 2026

Particulars	As at 30.09.2026	As at 31.03.2026
Assets		
(1) Non Current Assets		
(a) Property, Plant and Equipment	387	393
(b) Intangible Assets	-	-
(c) Financial Assets		
(i) Investments	58,741	54,436
(ii) Other Financial Assets	21	22
Total Non Current Assets	59,149	54,851
(2) Current Assets		
(a) Inventories	338	191
(b) Financial Assets		
(i) Investments	28,037	27,271
(ii) Trade Receivables	85	35
(iii) Cash and Cash Equivalents	11	13
(iv) Other Financial Assets	25	54
(c) Other Current Assets	123	84
Total Current Assets	28,619	27,648
Total Assets	87,768	82,499
Equity And Liabilities		
(1) Equity		
(a) Equity Share Capital	1,095	1,095
(b) Other Equity	85,169	80,026
Total Equity	86,264	81,121
(2) Non Current Liabilities		
(a) Provisions	-	-
(b) Deferred Tax Liabilities (Net)	1,395	1,272
(c) Other Non Current Liabilities	-	-
Total Non Current Liabilities	1,395	1,272
(3) Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
-dues of Micro Enterprises and Small Enterprises	3	6
-dues of creditors other than Micro Enterprises and Small Enterprises	37	31
(ii) Other Financial Liabilities	31	27
(b) Other Current liabilities	13	28
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	25	14
Total Current Liabilities	109	106
Total Equity and Liabilities	87,768	82,499

UNIVERSUS PHOTO IMAGINGS LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30th SEPTEMBER 2026

Particulars	Rs in Lakhs		Rs in Lakhs	
	Half Year ended 30th September 2026		Half Year ended 30th September 2025	
A. Cash Inflow/(Outflow) From Operating Activities				
Net Profit Before Tax	5,012		(4,327)	
Reserve Created on Demerger	-		-	
Other Comprehensive Income	284		5,540	
Change in share in net worth of associate company	(4,305)		269	
Adjustments for:				
Depreciation and Amortisation	6		6	
Amortisation of Deferred Government Grant	-		-	
Net loss / (gain) on disposal/ discard of property, plant and equipment	(1)		(1)	
Gain on sale of Investment in Mutual Fund Units (net)	(8)		(2,323)	
Finance Costs	-		-	
Interest Income	-		-	
Fair Value Adjustments on Financial Assets (net)	(857)		935	
Operating Profit before Working Capital Changes	131		99	
Adjustments for :				
Trade and Other Receivables	(59)		44	
Inventories	(147)		(26)	
Trade and Other Payables	(8)		(3)	
Cash generated from Operations	(83)		114	
Direct Tax Paid / TDS Deducted	19		167	
Net cash generated/ (used in) from Operating Activities		**(102)**		**(53)**
B. Cash Inflow/(Outflow) From Investing Activities				
Purchase of Property, Plant & Equipments and Intangible Assets	-		-	
Sales Proceeds of Property, Plant & Equipments	1		3	
Purchase of Investments	99		49	
Increase/(Decrease) in Deferred Government Grants	-		-	
Interest Received	-		-	
Net Cash generated/ (used in) investing activities		**100**		**52**
C. Cash Inflow/(Outflow) From Financing Activities				
Increase in Equity Share Capital	-		-	
Proceeds /(Repayments) of Short Term Borrowings (Net)	-		-	
Finance Cost	-		-	
Net Cash generated/ (used in) From Financing Activities		-		-
Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)		**(2)**		**(1)**
Opening Balance of Cash and Cash Equivalents		13		13
Closing Balance of Cash and Cash Equivalents		**11**		**12**
Cash & Cash Equivalents Comprise				
Cash on Hand		-		-
Balances with Banks in Term Deposit Accounts		-		-
Balance with Scheduled Banks in Current Accounts		11		12
		11		**12**

Notes

(i) Figures in bracket represent outflows

(ii) The above Statement of Cash Flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard 7 on "Statement of Cash Flows"

Notes :

1 The Financial Results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors at their respective meetings held on 13.11.2026 and Limited Review of these results has been carried out by the Statutory Auditors of the Company.

2 These financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereunder

3 Figures for the previous quarters/period have been regrouped /rearranged wherever required, to make them comparable.

By order of the Board
For Universus Photo Imagings Limited

UNIVERSUS PHOTO IMAGINGS LIMITED

Place : New Delhi
Date : 13.11.2026

Geeta Gilotra
(Whole-Time Director)
DIN:06932697