

General information about company		
Scrip code*	536773	
NSE Symbol*	JPOLYINVST	
MSEI Symbol*	NOLISTED	
ISIN*	INE147P01019	
Name of company	Jindal Poly Investment and Finance Company Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	13-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	10-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Investment	
Start date and time of board meeting	13-11-2025 18:00	
End date and time of board meeting	13-11-2025 19:00	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	11-02-2025	
Indicate Company website link for updated RPT policy of the Company	http://www.jpifcl.com/financial/Related-Party-Transactions.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	NA

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	5	11
(ii)	Dividend Income	1079	1079
(iii)	Rental Income	0	0
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	818	1638
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	9	18
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	1911	2746
	Other income	1	1
	Total income	1912	2747
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	4	9
	Finance costs	37	74
	Depreciation, depletion and amortisation expense	0	0
	Fees and commission expense	0	0
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	Other expenses	6	9
	Total other expenses	6	9
	Total expenses	47	92
3	Total profit before exceptional items and tax	1865	2655
4	Exceptional items	0	0
5	Total profit before tax	1865	2655
6	Tax expense		
7	Current tax	264	264
8	Deferred tax	117	234
9	Total tax expenses	381	498
10	Net Profit Loss for the period from continuing operations	1484	2157
11	Profit (loss) from discontinued operations before tax	0	0
12	Tax expense of discontinued operations	0	0
13	Net profit (loss) from discontinued operation after tax	0	0
14	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
15	Total profit (loss) for period	1484	2157
16	Other comprehensive income net of taxes	0	0
17	Total Comprehensive Income for the period	1484	2157
18	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
19	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
20	Details of equity share capital		
	Paid-up equity share capital	1051	1051
	Face value of equity share capital	10	10
21	Reserves excluding revaluation reserve		
22	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	14.12	20.52
	Diluted earnings per share from continuing operations	14.12	20.52
ii	Earnings per equity share for discontinued operations		
	Basic earnings per share from discontinued operations	14.12	20.52
	Diluted earnings per share from discontinued operations	14.12	20.52
ii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings per share	28.24	41.04
	Diluted earnings per share	28.24	41.04
23	Debt equity ratio		
24	Debt service coverage ratio		
25	Interest service coverage ratio		
26	Disclosure of notes on financial results		

Textual
Information(1) &

Textual
Information(2) &

Textual
Information(3) &

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Financial Asset	
	Cash and cash equivalents	5
	Bank Balance other than (a) above	0
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	0
	(II) Other Receivables	0
	Loans	0
	Investments	77376
	Other Financial assets	21
	Total Financial Asset	77402
2	Non Financial Asset	
	Inventories	0
	Current tax assets (Net)	10
	Deferred tax Assets (Net)	0
	Investment Property	0
	Biological assets other than bearer plants	
	Property, Plant and Equipment	0
	Capital work-in-progress	0
	Intangible assets under development	0
	Goodwill	0
	Other Intangible assets	0
	Other non-financial assets (to be specified)	4
	Total Non-Financial Asset	14
	Total assets	77416
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1051
	Other equity	72198
	Total equity attributable to owners of parent	73249
	Non controlling interest	
	Total equity	73249
2	Liabilities	
2.1	Financial Liabilities	
(a)	Derivative financial instruments	
(b)	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 enterprises	2
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	
(C)	Debt Securities	
(d)	Borrowings (Other than Debt Securities)	2346
(e)	Deposits	
(f)	Subordinated Liabilities	
(g)	Other financial liabilities	42
	Total Financial Liabilities	2390
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	163
(b)	Provisions	9
(C)	Deferred tax liabilities (Net)	1605
(d)	Other non-financial liabilities	0
	Total Non-Financial Liabilities	1777
	Total liabilities	4167
	Total equity and liabilities	77416
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2655
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	74
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-2
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-11
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-273
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-1638
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-1850
	Net cash flows from (used in) operations	805
	Dividends received	0
	Interest paid	0
	Interest received	-11
	Income taxes paid (refund)	110
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	684
	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	-268
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	0
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	11
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-257
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0

	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	350
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-74
	Net cash flows from (used in) financing activities	-424
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	3
	Cash and cash equivalents cash flow statement at beginning of period	2
	Cash and cash equivalents cash flow statement at end of period	5

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																									
													Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.												
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments					Details of the loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes	
1	Jindal Poly Investment and Finance Company Limited	AACCJ38828J	Concatenate Advest Advisory Private Limited	AAJCC1279K	Same Group	Any other transaction	Payment of Rent		NA			0.41	0.41	0											
2	Jindal Poly Investment and Finance Company Limited	AACCJ38828J	Concatenate Advest Advisory Private Limited	AAJCC1279K	Same Group	Any other transaction	Management Consultancy fees received		NA			18	18	0.23											
3	Jindal Poly Investment and Finance Company Limited	AACCJ38828J	Jindal India Powertech Limited	AABCJ9243J	Associates	Dividend received			NA			1079.37	1079.37	0											
4	Jindal Poly Investment and Finance Company Limited	AACCJ38828J	SBJ Green Investments Private Limited	AAOCS9498P	Other Related Parties	Advance			NA			691.84	691.84	0											
5	Jindal Poly Investment and Finance Company Limited	AACCJ38828J	SBJ Green Investments Private Limited	AAOCS9498P	Other Related Parties	Any other transaction	finance cost		NA			74.29	74.29	0											
Total value of transaction during the reporting period													1863.91												

