

General information about company	
Scrip code*	536773
NSE Symbol*	JPOLYINVST
MSEI Symbol*	NOTLISTED
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	30-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	26-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Investment
Start date and time of board meeting	30-05-2026 14:15
End date and time of board meeting	30-05-2026 15:35
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	Declaration of unmodified opinion
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
	THE COMPANY HAS NOT MADE ANY DEFAULT ON LOANS AND ISSUED ANY DEBT SECURITIES

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	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
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	6
(ii)	Dividend Income	0
(iii)	Rental Income	0
(iv)	Fees and commission Income	0
(v)	Net gain on fair value changes	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	4713
(vii)	Sale of products (including Excise Duty)	0
(viii)	Sale of services	9
(ix)	Other revenue from operations	
	Total other revenue from operations	
	Total Revenue From Operations	4728
	Other income	1
	Total income	4729
2	Expenses	
	Cost of materials consumed	0
	Purchases of stock-in-trade	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0
	Employee benefit expense	6
	Finance costs	32
	Depreciation, depletion and amortisation expense	0
	Fees and commission expense	0
	Net loss on fair value changes	0
	Net loss on derecognition of financial instruments under amortised cost category	0
	Impairment on financial instruments	0
(f)	Other expenses	
1	other expenses	7
	Total other expenses	7
	Total expenses	45
3	Total profit before exceptional items and tax	4684
4	Exceptional items	0
5	Total profit before tax	4684
6	Tax expense	
7	Current tax	11
8	Deferred tax	674
9	Total tax expenses	685
10	Net Profit Loss for the period from continuing operations	3999
11	Profit (loss) from discontinued operations before tax	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	3999	88543	
16	<u>Other comprehensive income net of taxes</u>	0	0	
17	Total Comprehensive Income for the period	3999	88543	
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		158584	
22	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings per share from continuing operations	38.04	842.31	
	Diluted earnings per share from continuing operations	38.04	842.31	
ii	Earnings per equity share for discontinued operations			
	Basic earnings per share from discontinued operations	0	0	
	Diluted earnings per share from discontinued operations	0	0	
ii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings per share	38.04	842.31	
	Diluted earnings per share	38.04	842.31	
23	Debt equity ratio			Textual Information(1) &
24	Debt service coverage ratio			Textual Information(2) &
25	Interest service coverage ratio			Textual Information(3) &
26	Disclosure of notes on financial results			

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Financial Asset	
	Cash and cash equivalents	4
	Bank Balance other than (a) above	0
	Derivative financial instruments	0
	Receivables	
	(I) Trade Receivables	0
	(II) Other Receivables	0
	Loans	0
	Investments	178115
	Other Financial assets	
1	Other Financial assets	10
2		
3		
4		
5		
	Details of other Financial assets	
	Total other Financial assets	10
	Total Financial Asset	178129
2	Non Financial Asset	
	Inventories	0
	Current tax assets (Net)	0
	Deferred tax Assets (Net)	0
	Investment Property	0
	Biological assets other than bearer plants	0
	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	
1		
2		
3		
4		
5		
	Details of other non-financial assets	
	Total other non-financial assets	
	Total Non-Financial Asset	0
	Total assets	178129
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1051
	Other equity	158584

	Total equity attributable to owners of parent	159635
	Non controlling interest	
	Total equity	159635
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	1
	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	
1	Other financial liabilities	102
2		
3		
4		
5		
	Details of other financial liabilities	
	Total of other financial liabilities	102
	Total Financial Liabilities	2449
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	6
(b)	Provisions	8
(C)	Deferred tax liabilities (Net)	16031
(d)	Other non-financial liabilities	
1		
2		
3		
4		
5		
	Details of other non-financial liabilities	
	Total of other non-financial liabilities	
	Total Non-Financial Liabilities	16045
	Total liabilities	18494
	Total equity and liabilities	178129
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	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		
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		
5	Total Other comprehensive income		

Cash flow statement, indirect		
Particulars	Year ended (dd-mm-yyyy)	
Date of start of reporting period	01-04-2025	
Date of end of reporting period	31-03-2026	
Whether results are audited or unaudited	Audited	
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	103478
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	139
	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	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-217
	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)	-102517
	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)	-102593
	Net cash flows from (used in) operations	885
	Dividends received	-22
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	268
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	595
	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	-127
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	22
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	-105
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	139
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-489
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1
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	1
	Cash and cash equivalents cash flow statement at beginning of period	2
	Cash and cash equivalents cash flow statement at end of period	3

Format for Disclosure of Related Party Transactions (applicable only for half-yea

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 of party of the Open balance
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
1	Jindal Poly Investment and Finance Company Limited	AACCJ8828J	Concatenate Advest Advisory Private Limited	AAJCC1279K	Promoter Group	Any other transaction	Payment of Rent	0.41	NA			0.41	0
2	Jindal Poly Investment and Finance Company Limited	AACCJ8828J	Jindal Poly Films Limited	AAACJ7650E	Other Related Party	Any other transaction	Payment of Rent	0.24	NA			0.24	0
3	Jindal Poly Investment and Finance Company Limited	AACCJ8828J	Concatenate Advest Advisory Private Limited	AAJCC1279K	Promoter Group	Any other transaction	Management Consultancy fees	18	NA			18	0
4	Jindal Poly Investment and Finance Company Limited	AACCJ8828J	SBJ Green Investments Private Limited	AAOCS9498P	Other Related Party	Interest paid		64.34	NA			64.34	0
Total value of transaction during the reporting period												82.99	

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Suresh Kumar Mittal & Co.	Yes	31-03-2027

