JINDAL POLY INVESTMENT AND FINANCE COMPANY LIMITED

Corp Office: Plot No. 12, Sector B-1, Local Shopping Complex, Vasant Kunj, New Delhi-110070 Regd Off: 19th K M, Hapur Bulandshahr Road P.O.: Gulaothi, Distt.: Bulandshahr UP 245408 Tel.: 011- 40322100; E-mail: cs_jpifcl@jindalgroup.com CIN: L65923UP2012PLC051433

JPIFCL/SE/Nov-22/249

Date: 15th November, 2022

The Manager Listing	The Manager, Listing
BSE Limited	National Stock Exchange of India Ltd.
Phiroze Jeejeebhoy Towers,	Exchange Plaza, Bandra-Kurla Complex,
Dalai Street, Fort, Mumbai – 400 001	Bandra (E) Mumbai - 400 051
Stock Code: 536773	Stock Code: JPOLYINVST

Sub: Rectification of typographical Error and submission of Revised Un-Audited Consolidated Financial Results for the Quarter and Half year ended 30.09.2022

Ref: Outcome of the Meeting of Board of Directors of Jindal Poly Investment and Finance Company Limited held on 14th November, 2022

Dear Sir,

This has reference to our letter dated 14th November, 2022 in respect of submission of the unaudited Standalone and Consolidated Financial results of the Company for the quarter and half year ended 30" September, 2022. In this regard, please be informed that due to typographical errors in the Consolidated Statement of Asset and Liabilities (Total Assets- Non Financial Assets) and Consolidated Cash Flow Statement (Closing Balance of Cash Equivalents- Trade Receivables), we are submitting the rectified Consolidated Financial Results of the Company for Quarter and Half Year ended 30 September, 2022.

There is no modification in the Standalone results of the Company, except the changes describe above. It is further clarified that due to the above typographical errors, we have made corrections in the Consolidated Statement of Asset and Liabilities (Total Assets- Non Financial Assets) and Consolidated Cash Flow Statement (Closing Balance of Cash Equivalents- Trade Receivables), and there in no change in the Revenue, Profit and Net-worth of the Company in both i.e. Standalone and consolidated financial statements.

The said mistake was erroneous and unintentional, we regret the inconvenience caused in this regard and request you to kindly take the same on the record and oblige us.

For Jindal Poly Investment and Finance Company Limited

New Dell

Singer Ghanshyam Dass Singa Managing Director DIN: 00708019

Encl: As above





Independent Auditor's Review Report on unaudited consolidated financial results for the quarter and half year ended September 30, 2022 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To the Board of Directors of Jindal Poly Investments and Finance Company Limited

- We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Jindal Poly Investments and Finance Company Limited ('the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2022, ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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, 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 (SAE) 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.



APT & CO (a Partnership Firm) converted into APT and Co LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAL-8025) with effect from 23-01-2018

Office: 974 (LGF), Sector-31, Gurgaon-122001. (Haryana) INDIA Tel: 0124-4036230 E-mail: sanjeev@aptllp.com Website: www.aptllp.com Head Office: A-2/36, Third Floor, Safdarjung Enclave, New Delhi-110029 4. The Statement includes the results of following subsidiaries and Associates;

Name of Entities	Relationship	Holding (%)	
a) Jindal Poly Investment and Finance			
Company Ltd	Holding/ Parent	-	
(b) Jindal India Powertech Limited (JIPL)	Subsidiary	51.22%	
(c) Jindal India Thermal Power Limited (JITPL)	Step Down Subsidiary	94.07%	
(d) Xeta Properties Private Limited (XETA)	Step Down Subsidiary	99.42%	
(e) Jindal India RE Limited	Step Down Subsidiary	100%	
(f) Jindal India Renewables Energy Ltd (formerly Consolidated Mining Limited)	Subsidiary of Step-Down Subsidiary	100%	
(g)Jindal Operation & Maintenance Ltd	Subsidiary of Step-Down Subsidiary	100%	
(h) Mandakini Exploration & Mining Ltd	Subsidiary of Step-Down Subsidiary	73%	

5. Emphasis of Matter

We draw attention to Note no. 5 and Note No. 6. of Statement of unaudited Consolidated Financial Results.

Our conclusion is unmodified for above matters.

- 6. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review report of the other auditors 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 recognition and measurement principles laid down in in the aforesaid Indian Accounting standard (Ind AS), specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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.
- a) We did not review the interim consolidated financial results of Jindal India Powertech Limited the Subsidiary Company including step down subsidiaries (as mentioned above) whose unaudited consolidated financial results includes total assets of Rs. 7,07,528.37 Lakh as at 30th September 2022, total revenues of Rs. 74,760.44 Lakh and Rs. 1,43,829.53 Lakh, total profit after tax of Rs. 4,928.76 Lakh and Rs. 16,473.51 Lakh and total comprehensive income Rs. 4,935.12 Lakh and Rs. 16,486.24 Lakh for the quarter ended 30th September 2022 and year to date from 1st April 2022 to 30th September 2022 respectively and net cash outflow of Rs. 4,045.13 Lakh



from 1st April 2022 to 30th September 2022, as considered in the consolidated unaudited financial results of the group. The unaudited consolidated financial results of JIPL have been reviewed by other auditor whose Limited review reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and step-down subsidiaries are based solely on the limited review reports of such other auditor, and the procedures performed by us as stated in paragraph 3 above. Our opinion is not modified in respect to the above matter i.e., matter in respect of our reliance on the work done by and the reports of the other auditors.

Further the unaudited consolidated financial results include the interim financial results of XETA Properties Pvt Ltd and Jindal India RE Ltd., step down subsidiary companies which have not been reviewed by their respective auditors, whose interim financial results reflect total assets of Rs. 180.20 Lakhs of XETA and Rs. 4.02 Lakhs of Jindal India RE as at 30th September 2022 and total income of Rs. 1.20 Lakhs and Rs. 2.41 Lakhs of XETA and Rs. 0.03 Lakh and Rs. 0.06 Lakh of Jindal India RE, total net profit/(loss) after tax of Rs. 1.08 Lakhs and Rs. 2.22 Lakhs of XETA and Rs. 0.02 Lakh and Rs. 0.04 Lakh of Jindal India RE and total comprehensive income/(loss) of Rs. 1.08 Lakhs and Rs. 2.22 Lakhs of XETA and Rs. 0.02 Lakh and Rs. 0.22 Lakhs of XETA and Rs. 0.02 Lakh and Rs. 0.04 Lakh of Jindal India RE and total comprehensive income/(loss) of Rs. 1.08 Lakhs and Rs. 2.22 Lakhs of XETA and Rs. 0.02 Lakh and Rs. 0.04 Lakh of Jindal India RE for the quarter ended 30th September 2022 and for the period from 1st April 2022 to 30th September 2022 Respectively as considered in the unaudited consolidated financial results. These financial statements were certified by the management of the respective companies. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of our reliance on the interim financial information certified by the management.

For APT & CO LLP Chartered Accountants Firm Registration No. 014621C/N500088

Sanjeev Aggarwal (Partner) M. No. 501114 UDIN: 2250119BD BNOC 4009 New Delhi, 14th November, 2022



JINDAL POLY INVESTMENT AND FINANCE COMPANY LIMITED CIN :- L65923UP2012PLC051433

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

Head Office: Plot No. 12, Local Shopping Complex,Sector B-1, Vasant Kunj, New Delhi-110070 Website: www.jpifcl.com; E-mail: cs_jpifcl@jindalgroup.com; Phone No. 011-40322100

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

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6 Profit (loss) from discontinued operations before tax 1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,								-
7 Tax expense of discontinued operations 1 1 17.351,18 17.351,27 17.44,280,01 1.44,280,01 1.44,280,01 1.44,280,01 1.44,280,01 1.44,280,01 1.44,280,01 1.45,718,88 1.45,718,88 1.45,718,88 1.45,718,88 1.45,718,88 1.45,718,88 1.45,718,88 1.45,718,88 1.45,718,88 84,740,32 1.45,718,84 1.45,718,83 84,740,32 1.45,714,83 1.45,714,83 84,740,32 1.45,714,33 84,740,32 1.45,714,33 84,740,32 1.45,714,33 84,751,37 1.051,19 1.051,19 1.051,19 1.051,19 1.051,19 1.051,19			5,396.26	11,310.53	55,412.71	16,705.79	1,05,059.08	1,26,928.84
8 Net profit or (loss) from discontinued operation after tax guily method and guily method - - - - 17,351,18 17,351,12 9 Share of profit (loss) for period 5,396,25 11,310,53 56,105,99 16,706,79 1,22,410,26 1,44,280,11 10 Other comprehensive income net of taxes 266,73 (229,03) 645,43 37,64 1,119,98 2,499,77 11 Total profit (loss), dirbutable to Comprehensive income net of taxes 266,73 (229,03) 645,43 37,64 1,119,98 2,499,77 12 Total Comprehensive income of the period (10+11) 5,662,99 11,081,44 56,751,46 16,744,43 1,23,630,24 1,46,793,86 13 Total profit/(loss), attributable to concentrolling interests 5,992,26 3,434,19 25,971,43 9,426,26 56,318,06 84,761,37 14 Total Comprehensive income for the period attributable to owners of parent (344,92) 7,544,14 30,779,99 7,299,22 65,212,14 82,026,51 17 Total Comprehensive income for the period attributable to owners of parent (344,92) 7,544,14 30,779,99 7,299,22 65,212,14 <t< td=""><td></td><td></td><td>2</td><td></td><td></td><td></td><td></td><td></td></t<>			2					
9 Share of profit (loss) of associates and joint ventures accounted for using equity method 693.27 17,351,18 17,351,27 9 Share of profit (loss) for period 5,396.26 11,310.53 56,105.99 16,706.79 1,22,410.26 1,44,280.11 10 Other comprehensive income net of taxes 266,73 (229,09) 564,543 37,66 1,119.93 2,499.77 12 Total comprehensive income for the period (10+11) 5,662.99 11,081.44 56,751.46 16,744.43 1,23,530.24 1,46,779.88 13 Total comprehensive income for the period (10+11) 5,662.99 11,081.44 56,751.46 16,744.43 1,23,530.24 1,46,779.88 14 Total Comprehensive income for the period (10+11) 5,692.66 3,434.19 25,971.43 9,426.85 56,318.06 84,740.32 14 Total comprehensive income for the period attributable to Comprehensive income for the period attributable to owners of parent (344.92) 7,644.14 30,779.99 7,299.22 65,212.14 82,020.51 15 Details of Equity Share Capital 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1			2					
equity method Total profit (loss) for period Total profit (loss) for				-	603.27	* 5	17 251 19	17 251 27
11 Other comprehensive income net of taxes 286.73 (229.09) 645.43 37.64 1,119.98 2,499.77 13 Total Comprehensive income for the period (10+11) 5,652.99 11,081.44 56,751.46 16,744.43 1,23,530.24 1,46,779.86 14 Total Comprehensive income for the period (10+11) 5,652.99 11,081.44 56,751.46 16,744.43 1,23,530.24 1,46,779.86 15 Total Comprehensive income for the period (10+11) 5,652.99 11,081.44 56,751.46 16,744.43 1,23,530.24 1,46,779.86 16 Difficuss), attributable to onn-controlling interests 5,992.66 3,434.19 25,971.43 9,426.85 56,318.06 64,740.32 17 Total Comprehensive income for the period attributable to owners of parent non-controlling interests 6,007.92 3,437.29 25,971.43 9,445.21 58,318.06 64,751.137 18 Details of Equity Share Capital 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1,051.19 1,00.0 10.00 10.00 10.00 10.00 10.00 <td></td> <td></td> <td></td> <td></td> <td>030.21</td> <td>-</td> <td>17,001,10</td> <td>17,351.27</td>					030.21	-	17,001,10	17,351.27
11 Other comprehensive income 266.73 (229.09) 645.43 37.64 1,119.98 2,499.77 13 Total Comprehensive income for the period (10+11) 5662.99 11,081.44 56,751.46 16,744.43 1,23,530.24 1,46,779.89 14 Total Comprehensive income for the period attributable to owners of parent (596.40) 7,876.34 30,134.57 7,279.94 64,092.20 79,539.79 14 Total Comprehensive income for the period attributable to owners of parent (344.92) 7,644.14 30,779.99 7,299.22 65,212.14 82,028.51 15 Details of Equity Share Capital 6,007.92 3,437.29 25,971.43 9,445.21 58,318.06 64,751.37 16 Other Equity Share Capital 1,051.19 </td <td>10</td> <td>Total profit (loss) for period</td> <td>5,396.26</td> <td>11,310.53</td> <td>56,105,99</td> <td>16,706,79</td> <td>1.22.410.26</td> <td>1.44.280.11</td>	10	Total profit (loss) for period	5,396.26	11,310.53	56,105,99	16,706,79	1.22.410.26	1.44.280.11
12 Total Comprehensive Income for the period (10+11) 5,662.99 11,081.44 56,751.46 16,744.43 1,23,530.24 1,46,779.88 13 Total profit(loss), attributable to Profit(loss), attributable to non-controlling interests 5,992.66 3,434.19 25,971.43 9,426.85 58,318.08 64,740.32 14 Total comprehensive income for the period attributable to Comprehensive income for the period attributable to owners of parent non-controlling interests 6,007.92 3,437.29 25,971.43 9,445.21 58,318.08 64,751.37 15 Details of Equity Share Capital Face value of equity share capital 1,051.19<	11	Other comprehensive income		,	, ,	.,	,,	.,,
13Total profit/(loss), attributable to Profit/(loss), attributable to owners of parent Total Profit/(loss), attributable to onn-controlling interests 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 Total comprehensive income for the period attributable to owners of parent Total comprehensive income for the period attributable to owners of parent Total comprehensive income for the period attributable to owners of parent Total comprehensive income for the period attributable to owners of parent non-controlling interests3,437.2925,971.439,445.2158,318.0664,761.3715Details of Equity Share Capital Paid up Equity Share Capital1,051.191,051.191,051.191,051.191,051.191,051.1916Other Equity Earnings per share Basic earnings per share form continuing operations Basic earnings per share from continuing operations Basic earnings per share from discontinued operations 			266.73	(229,09)	645.48	37,64	1,119.98	2,499.77
Profit/(loss), attributable to owners of parent(596.40)7,876,3430,134,577,279.9464,092.2079,539.7914Total Profit/(loss), attributable to non-controlling interests5,992.663,434.1925,971,439,426.8558,318.0664,740,3214Comprehensive income for the period attributable to owners of parent(344.92)7,644.1430,779.997,299.2265,212.1482,028.5115Details of Equity Share Capital6,007.923,437.2925,971,439,445.2158,318.0664,751.3716Details of Equity Share Capital1,051.191,051.191,051.191,051.191,051.191,051.1917Earnings per share6007.923,437.29266.67159.17609.711,051.1917Earnings per share for continuing operations84.2474.93286.67159.17609.71756.6618Earnings per share for discontinued operations84.2474.93286.67159.17609.71756.6618Earnings per share for discontinued operations84.2474.93286.67159.17609.71756.6619Earnings per share for discontinued operations84.2474.93286.67159.17609.71756.6619Earnings per share for discontinued operations84.2474.93286.67159.17609.71756.6619Earnings per share for discontinued operations84.2474.93286.67159.17609.71756.6619Earnin			5,662.99	11,081.44	56,751.46	16,744.43	1,23,530.24	1,46,779.88
Total Profit/(loss), attributable to non-controlling interests5,992.663,434.1925,971.439,426.8558,318.0884,740.3214Total Comprehensive income for the period attributable to Comprehensive income for the period attributable to owners of parent(344.92)7,644.1430,779,997,299.2265,212.1482,028.51Total comprehensive income for the period attributable to owners of parent(344.92)7,644.1430,779,997,299.2265,212.1482,028.51Total comprehensive income for the period attributable to owners of parent6,007.923,437.2925,971.439,445.2158,318.0664,751.3715Details of Equity Share Capital Paid up Equity Share Capital1,051.191,051.191,051.191,051.191,051.191,051.1910.0010.0010.0010.0010.0010.0010.0010.0010.0010.0016Other Equity Earnings per share84.2474.93286.67159.17609.71756.6617Earnings per share from continuing operations Basic earnings per share from discontinued operations Basic earnings per equity share for discontinued operations Basic earnings per share from discontinued operations Basic earnings per share84.24<	13		1500 101	7 070 04				
14Total Comprehensive income for the period attributable to Comprehensive income for the period attributable to owners of parent(344.92)7,644,1430,779,997,299.2265,212.1482,028,51Total comprehensive income for the period attributable to owners of parent non-controlling interests6,007.923,437.2925,971.439,445.2158,318.0664,751.3715Details of Equity Share Capital Paid up Equity Share Capital1,051.191,051.191,051.191,051.191,051.191,051.191,051.191,051.1916Other Equity Earnings per share iEarnings per share for continuing operations Basic earnings per share for continuing operations Diluted earnings per share for discontinued operations Basic earnings per share for discontinued operations84.2474.93286.67159.17609.71756.66IIIEarnings per equity share for discontinued operations Basic earnings per share for discontinued operations84.24 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>,</td><td></td><td></td></t<>						,		
Comprehensive income for the period attributable to owners of parent(344.92)7,544.1430,779.997,299.2265,212.1482,028,51Total comprehensive income for the period attributable to owners of parent non-controlling interests6,007.923,437.2925,971.439,445.2158,318.0684,751.3715Details of Equity Share Capital Paid up Equity Share Capital Face value of equity share capital1,051.191,050.0010.00 <td< td=""><td>14</td><td>· · · · ·</td><td>5,992,00</td><td>3,434.19</td><td>20,971,43</td><td>9,420.85</td><td>58,318.06</td><td>64,740.32</td></td<>	14	· · · · ·	5,992,00	3,434.19	20,971,43	9,420.85	58,318.06	64,740.32
Total comprehensive income for the period attributable to owners of parent non-controlling interests6,007.923,437.2925,971.439,445.2158,318.0664,751.3715Details of Equity Share Capital Paid up Equity Share Capital Face value of equity share capital1,051.191,051.191,051.191,051.191,051.191,051.191,051.191,051.191,051.1916Other Equity Earnings per share for Diluted earnings per share from discontinued operations Basic earnings per share from discontinued operations Diluted earnings per share from discontinued operations Basic earnings per share84.2474.93286.67159.17609.71756.66IIIEarnings per share Basic earnings per share84.2474.93286.67 <td>17</td> <td></td> <td>(344.02)</td> <td>7 644 14</td> <td>30 779 99</td> <td>7 202 22</td> <td>65 212 14</td> <td>82 028 51</td>	17		(344.02)	7 644 14	30 779 99	7 202 22	65 212 14	82 028 51
Total non-controlling interests non-controlling interestsTotal period attributable to owners of parent non-controlling interests15Details of Equity Share Capital Paid up Equity Share Capital1,051.191,051.191,051.191,051.191Paid up Equity Share Capital1,051.191,051.191,051.191,051.191,051.19Face value of equity share capital10.0010.0010.0010.0010.0016Other Equity Earnings per share iEarnings per share for continuing operations Basic earnings per share from continuing operations Basic earnings per share from continued operations Basic earnings per share from discontinued operations Diluted earnings per share from discontinued operations Diluted earnings per share from discontinued operations Basic earnings per share84.2474.93286.67159.17609.71756.6611Earnings per equity share Basic earnings per share84.2474.93286.67159.17609.71756.66			(017.02)	1,044,14	00,179,00	1,200.22	00,212.14	02,020.01
Index outling interestsIndex outling interests15Details of Equity Share Capital1,051.191,051.191,051.191,051.1910.00Paid up Equity Share Capital1,051.191,051.191,051.191,051.191,051.1910.0010.0010.0010.0010.0010.0010.0010.0016Other EquityOther Equity share for continuing operations84.2474.93286.67159.17609.71756.6610Earnings per share from continuing operations84.2474.93286.67159.17609.71756.6611Earnings per equity share for discontinued operations84.2474.93286.67159.17609.71756.6611Earnings per equity shareEarnings per share from discontinued operations84.2474.93286.67159.17609.71756.6611Earnings per share84.2474.93286.67159.17609.71756.6611Earnings per share84.2474.93286.67159.17609.71756.6612Earnings per share84.2474.93286.6		Total comprehensive income for the period attributable to owners of parent	6,007.92	3,437.29	25,971.43	9,445.21	58,318.06	64,751.37
15Details of Equity Share Capital Paid up Equity Share Capital1,051.19								,
Paid up Equity Share Capital1,051.191,05	15	-						
16Other Equity Earnings per share4.27,747.9217Earnings per share for continuing operations Basic earnings per share from continuing operations84.2474.93286.67159.17609.71756.66Diluted earnings per share from continued operations Basic earnings per share from discontinued operations Diluted earnings per share from discontinued operations Diluted earnings per share from discontinued operations Diluted earnings per share from discontinued operations Basic earnings per share from discontinued operations Diluted earnings per share84.2474.93286.67159.17609.71756.66IIIEarnings per equity share Basic earnings per share84.2474.93286.67159.17609.71756.66			1,051,19	1,051.19	1,051.19	1,051.19	1,051,19	1,051,19
17Earnings per share Earnings per squity share for continuing operations Basic earnings per share from continuing operations84.2474.93286.67159.17609.71756.66Diluted earnings per share from continued operations Basic earnings per share from discontinued operations84.2474.93286.67159.17609.71756.66IIIEarnings per equity share Basic earnings per share from discontinued operations Basic earnings per share84.2474.93286.67159.17609.71756.66		Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	
17Earnings per share Earnings per squity share for continuing operations Basic earnings per share from continuing operations84.2474.93286.67159.17609.71756.66Diluted earnings per share from continued operations Basic earnings per share from discontinued operations84.2474.93286.67159.17609.71756.66IIIEarnings per equity share Basic earnings per share from discontinued operations Basic earnings per share84.2474.93286.67159.17609.71756.66	16	Other Equity						24
iEarnings per equity share for continuing operations Basic earnings per share from continuing operations84.2474.93286.67159.17609.71756.66Diluted earnings per share from continuing operations84.2474.93286.67159.17609.71756.66Basic earnings per equity share for discontinued operations84.2474.93286.67159.17609.71756.66IIIEarnings per equity share for discontinued operations84.2474.93286.67159.17609.71756.66Basic earnings per share from discontinued operationsDiluted earnings per equity share for discontinued operations84.2474.93286.67159.17609.71756.66IIIEarnings per equity share84.2474.93286.67159.17609.71756.66								4,21,747.92
Basic earnings per share from continuing operations84.2474.93286.67159.17609.71756.66Diluted earnings per share from continuing operations84.2474.93286.67159.17609.71756.66IIEarnings per equity share for discontinued operations84.2474.93286.67159.17609.71756.66IIIEarnings per equity share for discontinued operations0//// 0/// 0/// 0/// 0/// 0/// 0/// 0/								
 Earnings per equity share for discontinued operations Basic earnings per share from discontinued operations Dituted earnings per share from discontinued operations Earnings per equity share Basic earnings per share 84.24 74.93 286.67 159.17 609.71 756.66 			84.24	74.93	286.67	159.17	609.71	756.66
Basic earnings per share from discontinued operations Diluted earnings per share from discontinued operations Earnings per equity share Basic earnings per share 84.24 74.93 286.67 159.17 609.71 756.66			84.24	74.93	286.67	159.17	609.71	756.66
Diluted earnings per share from discontinued operations Earnings per equity share Basic earnings per share 84.24 74.93 286.67 159.17 609.71 756.66	1							
Earnings per equity share Basic earnings per share 84.24 74.93 286.67 159.17 609.71 756.66								
Basic earnings per share 84.24 74.93 286.67 159.17 609.71 756.66	m		2					
	m		84.24	74.02	296 67	150 17	600.74	750.00
		Diluted earnings per share	84.24 84.24	74.93	286.67	159.17	609.71	756.66



Notes

- Consolidated Financial Results has been prepared in accordance with The Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act 2013 read with the relevant rules issued thereunder.
- 2 The Consolidated 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 14th November 2022 and review of these results has been carried out by the Statutory Auditors of the respective Company,
- 3 Since the Group is exclusively engaged in the activity which are governed by the same set of risks and returns, and based on the information available with the management, the same considered to constitute a single reportable segment in the context of Indian Accounting Standard 108-"Operating Segments" (Ind AS 108), Hence, no further disclosures are required in respect of reportable segments, under Ind AS 108).
- 4 Ind AS adjustment related to Optionally Convertible Preference Shares (OCPS) and Redeemable Preference Shares (RPS) have been accounted for proportionately for the Quarters is included in Other Gains/ Losses (Net) in the JiPL (Subsidiary company).

5 Flue Gas Desulphurisation (FGD)

The government has focused on reduction of emissions from coal-based thermal power plants in accordance with the Intended Nationally Determined Contributions (INDCs) submitted to the United Nations Framework Convention on Climate Change (UNFCCC) that has committed to curb emission intensity of its GDP by 33 to 35 percent by 2030 from 2005 level. Accordingly, the Ministry of Environment, Forest, and Climate Change (MoEFCC), has issued notification no; S.0.3305(E) titled 'Environmental (Protection) Amendment rules, 2015 dated 7.12.2015 with the objective of reducing emissions of suspended particulate matter (SPM), Sox, NOx and mercury at thermal power plants (TPPs), this notification was further amended and the recent GSR for implementation was issued on 5th September 2022 for categorization and implementation of the revised norms and its implementation schedule.

With the MoEFCC order and recent amendments, it has become compulsory to install Flue Gas Desulphurisation (FGD) system in the existing and upcoming thermal power plants to curb Sox emissions, FGD is a system which reduces the Sox in flue gas through chemical treatment and converting the captured Sox into a by-product such as Gypsum or Calcium Sulphate or Sulphuric Acid depending upon the type of FGD technology used.

According to the revised Environmental norms and the implementation timeline, the Step down Subsidiary company needs to install and commission FGD by 31st Dec 2024 as the step down subsidiary company falls under Category-C of the revised norms and company is in process of Commercial negotiations and project cost will be around Rs 80130 lakhs. There shall be an increase in the Aux power consumption (APC) and some raw materials such as Line, water etc...

6 One of the step down subsidiary company was under stress in the past due to various external and regulatory factors impacting most of the thermal power plants in India ,The company was trying to resolve the stress and finally reached to a resolution with its lenders in May-21 and also signed Master Resolution Agreement (MRA) on 29th May 2021.

The lenders of said subsidiary company have agreed to the following Resolution Plan, considering the huge project vendor liabilities of Rs 54824 lakhs and contingent liabilities of Rs. 211179 lakhs and also that company has to install Flue Gas Desulphurisation (FGD) equipment as per Ministry of Environment, Forest and Climate change guidelines (MoEF Guidelines) by Dec 2024 having estimated project cost of Rs. 80130 lakhs:-

a) Payment of Resolution amount of Rs 245000 lakhs in the manner set out below:

i) Payment of upfront amount of Rs 108000 lakhs

(ii) Payment of balance amount of Rs 137000 lakhs on a quarterly basis repayable within 4 years from the date of payment of the entire upfront amount carrying interest of 9% per annum and 4.5% plus 3M Libor per annum on rupee loans and foreign currency loans respectively.

b) Replacement of the existing Non Fund Based facilities amounting to Rs 15200 lakhs within 4 years .

c) Transfer of 10% equity shares of the company held by shareholders of the company to the lenders upon payment of entire resolution amount .

Consequently, the relief of principal amounting to Rs.276785.93 lakhs and Interest amounting to Rs.421363.15 lakhs have been shown as exceptional items in the previous year. In the event of default with the terms of Resolution plan, the lenders may terminate the MRA and restore the relief granted.

During the period ended September 2022, the step down subsidiary Company has prepaid the entire balance resolution amount with applicable interest as per the MRA. The prepayment was out of unsecured loans taken from group companies and companys own sources.

Pursuant to the scheme of Amalgamation amongst Jindal Photo Investments Limited (JPIL) and Others with and into Concatenate Advest Advisory Private Limited (CAAPL), the Equity Shareholders of JPIL has been alloted 1% Non Cumulative Redeemable preference shares (1% NCRPS) of face value of Rs, 1000 each in lieu of their equity shares holding in JPIL, Accordingly, 3,62,134 number of 1% NCRPS of CAAPL have been alloted to the Company in the months of May 2022. The company has restated the same at amortised cost during the quarter under review and fair value has been recognised through Profit and loss account (FVTPL).

Place: New Delhi Date: 14 Nov 2022

7



For Jindal Poly Investment and Finance Company

Ghanshyam Dass Singal Managing Director DIN: 00708019

Statement of Audited Assets and Liabilities on Consolidated basis as a		(Amt. Rs. In Lak
PARTICULARS	As at	As at
PARTICULARS	30th September 2022	31st March 2022
ASSETS		
(1) Financial Assets	1 1	
(a) Cash and Cash Equivalents	23,928.63	27,976.
Bank Balance other then (a) above	9,226.09	12,671.
(b) Loans	53.00	53.
(c) Receivables	00.00	00.
i) Trade Receivables	34,468.69	46,948.
ii) Other Receivables	04,400.00	-0,0-0.
(d) Investments	4,150.11	5,519.
(e) Other Financial Assets		
(e) Other Financial Assets	8,478.34	- 5,965.
(2) Non-Financial Assets		
(a) Inventories	44,325.74	47,057.
(b) Current Tax Assets	834.75	655.
(c) Other Current Assets	16,784.96	5,335.
(d) Deferred Tax Assets	· • • • • • • • • • • • • • • • • • • •	1,317.
(e) Property , Plant & Equipments	5,67,821.07	5,81,586.
(f) Right of Use of Assets	1,609.64	1,218.
(g) Intangible Assets	23.57	30.
(h) Goodwill on Consolidation	768.46	768.
Total Assets	7,12,473.05	7,37,104.
	1,12,470.00	7,37,104.
LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(a) (I)Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	549.06	258.
(ii) total outstanding dues of creditors other than micro enterprises and	51,727.46	54,515.
(b) Debt Securities	01,727.40	30,161.
(b) Borrowings (Other than Debt Securities)	65,687.29	11,808.
(c) Subordinated Liabilities	52,916.15	
(d) Other Current Liabilities	6,452.45	1,58,871.
(e) Other Financial liabilities		5,400.
	78,483.18	47,220.
(2) Non-Financial Liabilities		
(a) Provisions	113.63	69.
(b) Deferred tax liabilities (Net)	11,000.28	
(3) EQUITY		
(a) Equity Share capital	1,051.19	1,051.
(b) Other Equity	2,51,841.95	2,44,530.
Non Controlling Interest	1,92,650.39	1,83,216.
Total Liabilities and Equity		7,37,104.
I UTAT LIADUILIES AND EQUILY	7,12,473.05	7.37.104.



-		Eastly D. J. J. J.	(Rs. In Lakhs
	Particulars	For the Period ended Sep 30, 2022	For the Period ended
A.	Cash Flow From Operating Activities		Sep 30, 2021
	Net Profit or loss Before tax	29,082.61	1,08,035.22
	Adjustments for:	÷	
	(Profit)/Loss on sale of Investment (net)	(1.52)	(0.07
	Exceptional Income	0	(67,969,29
	Depreciation and Amortisation	14,379,15	2,927.68
	Fair Value Adjustments/ Impairment on Financial Assets/Liabilities (net) - FVTPL	3,647.15	(30,701.86
	Finance cost Gratuity	•,• · · · •	0.29
	Provision for Doubtful Debts		0.2.
	Acturial Gain/Loss classified as Other Comprehensive Income	17.00	
	MAT Reversal	17.00	(#)
		-	
	Interest Income	(1,249,81)	(339.69
	Finance cost	6,268.73	3,795.70
	Operating Profit before Working Capital Changes	52,143.31	15,747.99
	Adjustments for :		
	(Increase)/Decrease in Operating Assets	(13,817.61)	
	(Increase)/ Decrease in Other Current Liability	(10,017.01)	
	Loans & Other Financial Assets/current Assets		0.000 5
			6,698.59
	Trade Receivables	12,479.92	354,26
I 1	Inventory	2,731.65	912,21
I 1	Increase/(Decrease) in Operating Liabilities and Provisions	3,817.51	
I 1	Trade Payables & Other Financial Liabilities	(2,502.55)	8,053,28
1	Provisions	(18.58)	(40,39
I 1	Cash generated from Operations		
	-	54,833.65	31,725.91
I I	Direct Tax Adjustment	(179.00)	184.92
1	Net cash generated/ (used in) from Operating Activities	54,654.66	31,910.83
1			
В.	Cash Inflow/(Outflow) From Investing Activities		
	Proceeds from sale of Investments designated at FVTPL	(214.57)	20.00
I .	Interest received		
I .		1,238.52	578,52
	Investment in FDRs		
I 1	Purchase of Investments designated at FVTPL	(40.00)	
	Bank deposit not considered as cash and cash equivalents (net)	3,445.65	5,618,92
I .	Long Term Advance	(133,95)	(2,615,47
I 1	Right of Use Assets	(488.18)	(2,010,17
I 1	Purchase of Assets		(44,000.00
I 1		(508,90)	(11,302,39
I 1	Net Cash generated/ (used in) investing activities	3,298.57	(7,700.42
C.	Cash Inflow/(Outflow) From Financing Activities		
	Proceeds from long term borrowings (including Ind AS adjustments)	(56,048,26)	12,354,09
I 1	Net increase/(Decrease) in short term borrowings	(00,010,20)	819,33
	Debentures / IFCI Loan repaid		
			(10,090,00
1	Other financial liabilities	(159,48)	
	Interest paid (including Ind AS adjustments)	(6,159.70)	(2,544.71
	Finance Cost	366.57	
	Net Cash generated/ (used in) From Financing Activities	(62,000.87)	538.74
	Net Increase/(Decrease) In Cash And Cash Equivalents (A+B+C)	(4,047.65)	24,749.12
	Opening Balance of Cash and Cash Equivalents (Incl. Subsidiary Balance)		
		27,976.28	9,861.89
	Cash and Cash Equivalent related to Subsidiary- JITPL		
	Closing Balance of Cash and Cash Equivalents	23,928.63	34,611.01
	Cash & Cash Equivalents Comprise		
	Cash in Hand		
	Balance with Scheduled Banks in Current Accounts	23,928.63	24 614 04
	Term Deposit	23,920.03	34,611.01
	Ind As adjustment related to Optionally Convertible Preference Shares (OCPS) and Rec	icomobilo Droference Chev	
	accounted for proportionately for the Quarters in the JIPL. However, Investment by Holdi	ng Co. in JIPL's RPS had	been impaired to fa
	value. Thus the impact of Holding company share in the RPS of JIPL is being eliminated fro	orn the financials while con-	solidation
	The figures for the quarter ended September 2022 is the balancing figures between finance	ial results for six months er	nded on 30th
	September 2022 and financial results for the quarter ended 30th June 2022.		
	Previous quarter's/ period's/year's figures have been regrouped/reclassified and rearranged	d wherever necessary to or	prespond with the
	current quarter's/period's classification/disclosure.		
	The results of the group are available for investors at website of the company www.jpifcl.co www.nseindia.com and www.bseindia.com	om and at the website of sto	ock exchanges i.e
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