

Independent Auditor's Report on Audited Standalone Financial Results of Gyftr Limited (Formerly known as LKP Finance Limited) for the quarter and year ended 31 March 2026, pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
**The Board of Directors of
Gyftr Limited (Formerly known as LKP Finance Limited)**

Qualified Opinion

We have audited the accompanying standalone financial results ("Statement" or "standalone financial results") of **Gyftr Limited (Formerly known as LKP Finance Limited)** (the "Company"), for the quarter and year ended 31 March, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regard; and
- b) except for the effects/ possible effects of the matter described in the Basis for Qualified Opinion paragraph below, gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), the circulars, guidelines and other directions issued by the Reserve Bank of India (RBI) from time to time (the "RBI Guidelines") and other accounting principles generally accepted in India, of the net profit/ (loss), and other comprehensive income/(loss) and other financial information of the Company for the quarter and year ended 31 March 2026.

Basis for Qualified Opinion

The Company could not obtain/ receive balance confirmation / term sheet from two lenders aggregating to Rs 3,596.65 lakhs, out of which amount aggregating Rs 1,474.24 Lakhs has written back by the company during the quarter ending 30 September 2025 which was borrowed from M/s Bestride Consultancy Private Limited that had been appearing under borrowings in the financial statements for more than twelve years and therefore external confirmations as required by Standards on Auditing ("SAs")-505, were not available for verification.

Further, State Bank of India obtained an order from the Debt Recovery Tribunal (DRT), Bangalore against Kingfisher Airlines Limited, United Breweries (Holdings) Limited, and others for recovery of dues. In connection with this, the Company received a garnishee order from the Recovery Officer, DRT, Bangalore, claiming Rs. 2,500 lakhs along with interest, as the financial statements of Kingfisher Finvest India Limited (the lender). The garnishee order relates to borrowings of Rs.2,122.40 lakhs availed by the Company from Kingfisher Finvest India Limited in earlier Year. The Company has contested the claim and deposited Rs.1,126.22 lakhs under protest. Additionally, investments in mutual funds amounting to Rs.613.85 lakhs have been attached by the Recovery Officer. The matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT), Chennai.

Our conclusion on the unaudited standalone financial results for quarter ended 31 December 2025 and our opinion on the audited standalone financial results for the quarter and year ended 31 March 2025, was also modified in respect of the above matter.

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Standalone Financial Results” section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified audit opinion.

Management’s Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the audited standalone financial statements. The Company’s Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit/ (loss) and other comprehensive loss and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Head office: 11G Big Jos Tower,
Neta Ji Subhash Place Pitampura
Delhi-110034

Branch Office: Haryana & Punjab

CA INDIA PARV & CO

Chartered Accountants

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results includes the results for the quarter ended 31 March, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter ended 31 December of the relevant financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

For **PARV & Co**
Chartered Accountants
Firm Registration Number 029582N



CA Jyoti Rani
Partner
Membership Number 553495
UDIN: **26553495FZKMIC5727**
Delhi, 29 May 2026

Gyftr Limited (Formerly Known as LKP Finance Limited)
Registered Office: 203 Embassy Centre, Nariman Point, Mumbai, Maharashtra, India, 400021
Corporate Office: 201, 2nd Floor, Best Sky Tower, Netaji Subhash Place, Pitampura, Delhi-110034
Phone: (011) 43094300, Email : lkp@mufinfinance.com
CIN : L65990MH1984PLC032831; Website : www.lkpfinance.com

Statement of audited Standalone Financial Results for the Quarter and Year ended 31 March, 2026

(Rs. in lakh except EPS)

S.No.	Particulars	Quarter ended			for year ended	
		31-Mar-26 (audited)	31-Dec-25 (Unaudited)	31-Mar-25 (audited)	31-Mar-26 (audited)	31-Mar-25 (audited)
I)	Revenue from operations	30,035.88	9,599.87	-	39,635.75	-
II)	Net gain/ (loss) on fair value changes	211.87	(1,259.57)	(1,721.76)	(1,609.72)	(437.64)
III)	Other Income	604.41	2,824.01	270.03	6,114.99	1,179.69
III)	Total Income (I+II+III)	30,852.16	11,164.31	(1,451.73)	44,141.02	742.05
	Expenses					
i)	Purchase of Stock-in-Trade	29,521.81	9,453.00	-	38,974.81	-
ii)	Finance Costs	5.73	4.76	8.95	32.84	142.32
iii)	Fees and commission expense	250.84	148.67	10.50	450.51	21.95
iv)	Impairment on financial instruments	(27.73)	309.74	500.00	403.20	480.00
v)	Employee benefits expenses	65.61	47.65	142.88	141.17	346.64
vi)	Depreciation and amortization	213.10	214.29	1.35	647.94	5.50
vii)	Other expenses	266.57	137.17	125.37	923.42	213.41
IV)	Total Expenses	30,295.93	10,315.28	789.05	41,573.89	1,209.82
V)	Profit before exceptional items and tax (III-IV)	556.23	849.03	(2,240.78)	2,567.13	(467.77)
VI)	Exceptional items	-	-	1,426.44	-	1,426.44
VII)	Profit before tax (V-VI)	556.23	849.03	(814.34)	2,567.13	958.67
VIII)	Tax expense	281.13	258.56	(159.78)	728.14	(73.68)
IX)	Profit for the period/year (VII-VIII)	275.08	590.47	(654.56)	1,838.97	1,032.35
X)	Other Comprehensive Income					
A)	Items that will not be reclassified to profit or loss (net of tax)					
i)	Re-measurement gains/(losses) on defined benefit obligation	1.48	-	1.33	1.48	(38.97)
ii)	Fair value change on equity instruments through other comprehensive income	0.18	(2.25)	(1,637.36)	77.89	(1,237.65)
	Sub Total (A)	1.66	(2.25)	(1,636.03)	79.37	(1,276.62)
B)	Items that will be reclassified to profit or loss					
ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Sub Total (B)	-	-	-	-	-
	Total Other Comprehensive Income (A+B)	1.66	(2.25)	(1,636.03)	79.37	(1,276.62)
XI)	Total Comprehensive Income for the period/year (IX+X)	276.75	588.22	(2,290.59)	1,918.35	(244.27)
XII)	Paid-up Equity share capital	7,680.83	1,536.17	1,256.86	7,680.83	1,256.86
XIII)	Other Equity	-	-	-	40,500.09	33,423.13
XIV)	Earnings per share(EPS) (Face value Re. 10 per share)					
	Basic (Rs.)	0.36	0.77	(0.88)	2.66	1.39
	Diluted (Rs.)	0.36	0.77	-0.88	2.66	1.39
		Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised



B. Notes

1	The above audited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 29, 2026
2	These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	State Bank of India obtained an order from the Debt Recovery Tribunal (DRT), Bangalore against Kingfisher Airlines Limited, United Breweries (Holdings) Limited, and others for recovery of dues. In connection with this, the Company received a garnishee order from the Recovery Officer, DRT, Bangalore, claiming Rs.2,500 lakhs along with interest, as the financial statements of Kingfisher Finvest India Limited (the lender). The garnishee order relates to borrowings of Rs.2,122.40 lakhs availed by the Company from Kingfisher Finvest India Limited in earlier Year. The Company has contested the claim and deposited Rs.1,126.22 lakhs under protest. Additionally, investments in mutual funds amounting to Rs.613.85 lakhs have been attached by the Recovery Officer. The matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT), Chennai.
4	The name of the Company has been changed from LKP Finance Limited to Gyftr Limited with effect from 6 April 2026. The said change was approved by the shareholders through postal ballot dated 15 March 2026, and the Registrar of Companies (ROC) issued a fresh Certificate of Incorporation dated 6 April 2026 pursuant to the change in name.
5	<p>The Company had applied for surrender of its Certificate of Registration (CoR) as a Non-Banking Financial Company (NBFC) issued by the Reserve Bank of India (RBI) in the month of October 2025. The said application was approved by the RBI vide Order No. RTG-06 dated 20 March 2026, pursuant to which the NBFC license of the Company stands surrendered/cancelled with effect from 20 March 2026.</p> <p>Post surrender of the NBFC license, the Company is primarily engaged in the gift voucher and rewards business. Accordingly, the Company has evaluated the applicability of the relevant provisions of the Companies Act, 2013, Indian Accounting Standards and Schedule III requirements based on the revised nature of operations.</p> <p>Accordingly, the Company has changed the presentation of its financial statements from Division III of Schedule III to Division II of Schedule III to the Companies Act, 2013, and the financial statements have been prepared accordingly. Further, the comparative figures for the previous year have also been regrouped/reclassified and presented in accordance with Division II of Schedule III to the Companies Act, 2013.</p>
6	<p>Pursuant to the surrender/cancellation of the Certificate of Registration (CoR) as a Non-Banking Financial Company (NBFC) and the consequent change in the nature of operations of the Company, income relating to erstwhile NBFC activities, including interest income and other ancillary income from financing activities, has been presented under "Other Income" instead of "Revenue from Operations".</p> <p>Accordingly, the comparative Statement of Profit and Loss for the quarter ended 31 December 2025 and the quarter and year ended 31 March 2025 have been reclassified/regrouped, wherever considered necessary, in line with the requirements of Division II of Schedule III to the Companies Act, 2013 and the revised presentation adopted by the Company.</p>
7	The Company is engaged primarily in gift voucher and rewards business, and accordingly there are no separate reportable segments as per Ind AS - 108 'Operating Segments'.
8	Net gain/(loss) on sale of fair value changes for the quarter and year ended 31 March 2026 includes unrealised gain/ (loss) of 47.25 lakhs and Rs. (3,282.95) lakhs respectively.
9	The figures of previous periods/year have been regrouped/reclassified whenever considered necessary.
10	These standalone financial results are available under Investors section of our website at www.lkpfinance.com and under Financial Results at Corporate section of www.bseindia.com .

Place : New Delhi

Date : 29-05-2026

For GYFTR Limited

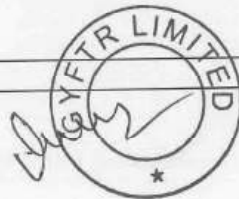

Umesh Aggarwal *

Whole Time Director

DIN- 03109928

Gyft Limited (Formerly Known as LKP Finance Limited)
CIN: L65990MH1984PLC032831
Statement of Cash Flow for the Year ended 31 March, 2026
(Amount in INR Lakhs, unless otherwise stated)

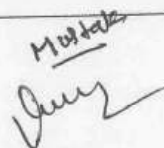
Particular	For the year ended 31 March, 2026	For the year ended 31 March, 2025
A. Cash flow from operating activities		
Profit before tax	2,567.13	958.66
Adjustments for:		
Depreciation	647.94	5.50
Interest expenses	32.56	119.10
Interest income	(2,181.06)	(258.01)
Dividend income	(13.38)	(151.32)
Gratuity Expenses	1.34	-
Gain on Sale of subsidiary- Exceptional item	-	(926.44)
Net gain/(loss) on fair value changes	1,609.72	437.64
Impairment on financial instruments	403.20	480.00
Profit on sale of assets	(298.50)	-
Operating profit before working capital changes	2,768.95	665.13
Adjustments for:		
Increase / (decrease) in trade payables and other payables	1,318.91	(28.46)
(Increase) / decrease in financial liabilities	139.32	(75.38)
(Increase) / decrease in other current liabilities	17.61	(16.84)
Increase / (decrease) Other non-current assets	(0.15)	40.43
Increase / (decrease) Trade receivables	(1,458.38)	-
Increase / (decrease) Other Financial Assets	(628.21)	(8.61)
Increase / (decrease) Other current assets	(547.68)	-
Cash generated from operations	1,610.37	576.29
Direct tax paid (net of refunds)	(441.92)	(736.44)
Net cash from/ (used in) operating activities (A)	1,168.45	(160.15)
B. Cash flow from investing activities		
Purchase of Property, plant and equipment including intangible	(3,418.16)	(0.37)
Purchase of Investment Property	(2,189.72)	-
Proceeds from sale of Fixed Assets	297.00	-
(Increase)/decrease in Investments	7,581.91	9,995.20
Investment in Associate	(26,025.00)	-
Proceeds from the sale of subsidiary	-	4,012.43
(Increase)/ decrease in bank deposits	1,638.40	7.32
Interest received	1,562.17	258.01
Dividend received	13.46	151.32
(Increase)/decrease in loan	9,714.12	(10,557.92)
Net cash from/ (used in) investing activities (B)	(10,825.82)	3,865.99
C. Cash flow from financing activities		
Dividend paid	-	(4.92)
Payment of lease liabilities	-	(1,894.41)
Increase / (decrease) in borrowings	(3,471.64)	(1,894.41)
Proceeds of right issue net share issue expenses	11,582.56	-
Interest paid	(32.56)	(118.61)
Net cash from/ (used in) financing activities (C)	8,078.36	(2,017.94)
Net changes in cash and cash equivalents (A+B+C)	(1,579.01)	1,687.89
Cash and cash equivalents at the beginning of the year	1,880.08	192.19
Cash and cash equivalents at the end of the year	301.06	1,880.08
Components of cash and cash equivalents		
Cash on hand	0.19	0.05
Balances with bank		
- In Current accounts	184.87	1,880.03
Cheques on hand	116.00	-
Total	301.06	1,880.08



Gyft Limited (Formerly Known as LKP Finance Limited)
CIN: L65990MH1984PLC032831
Statement of Assets and Liabilities as at 31st March 2026
(Amount in INR Lakhs, unless otherwise stated)

Particular	As at 31 March 2026	As at 31 March 2025
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	125.88	4.82
(b) Other Intangible assets	2,647.64	-
(c) Right of use assets	-	2.35
(d) Investment Property	2,189.72	-
(e) Financial Assets		
(i) Investment	26,025.00	4,850.90
(ii) Loans	-	-
(f) Deferred tax assets (net)	705.07	-
(g) Other non-current assets	1,132.83	1,132.68
Total Non-Current Assets	32,826.14	5,990.75
(2) Current Assets		
(a) Financial Assets		
(i) Investment	8,608.43	12,944.40
(ii) Loans	6,408.05	15,718.96
(iii) Trade receivables	1,458.38	-
(iv) Other Financial Assets	801.16	125.33
(b) Cash and cash equivalents	301.06	1,880.08
(c) Bank balances other than (b) above	227.91	1,866.31
(d) Current Tax Assets (Net)	-	69.34
(e) Other current assets	547.68	-
Total Current Assets	18,352.67	32,604.43
TOTAL ASSETS	51,178.81	38,595.18
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity share capital	7,680.83	1,256.86
(b) Other equity	40,500.09	33,423.13
Total Equity	48,180.92	34,679.99
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	109.15	-
(b) Provisions	30.08	69.23
(c) Deferred tax liabilities (Net)	-	59.78
Total Non-current liabilities	139.23	129.01
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	15.87	3,596.65
(ii) Trade Payable		
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,247.04	-
(iii) Other Payable		
(a) total outstanding dues of micro enterprises and small enterprises	-	3.20
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	83.32	8.25
(iv) Lease liabilities	-	2.76
(v) Other financial liabilities	202.33	63.02
(b) Other current liabilities	80.97	63.36
(C) Current tax liabilities (net)	1,229.13	48.94
Total Current liabilities	2,858.66	3,786.18
Total Equity and Liabilities	51,178.81	38,595.18



Statement of Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results-Standalone)				
I	Sl. No.	Particulars	Audited Figures (Rs. in lakhs) (as reported before adjusting for qualifications)	Audited Figures (Rs. in lakhs) (as reported after adjusting for qualifications)
	1	Turnover/Total Income (including exceptional item)	39,635.75	39,635.75
	2	Total Expenditure	41,573.89	41,573.89
	3	Net Profit/(Loss) after tax	2,181.31	1,838.98
	4	Earnings per share (Rs.)	3.16	2.66
	5	Total Assets	51,521.07	51,178.81
	6	Total Liabilities	2997.89	2997.89
	7	Networth	48,523.19	48,180.92
II	Audit Qualifications: (a) Details of Audit Qualification: a) The Company could not obtain/ receive balance confirmation / term sheet from two lenders aggregating to Rs 3,596.65 lakhs, out of which amount aggregating Rs 1,474.24 Lakhs has written back by the company during the quarter ending 30 September 2025 which was borrowed from M/s Bestride Consultancy Private Limited that had been appearing under borrowings in the financial statements for more than twelve years and therefore external confirmations as required by Standards on Auditing ("SAs")-505, were not available for verification. b) Further, State Bank of India obtained an order from the Debt Recovery Tribunal (DRT), Bangalore against Kingfisher Airlines Limited, United Breweries (Holdings) Limited, and others for recovery of dues. In connection with this, the Company received a garnishee order from the Recovery Officer, DRT, Bangalore, claiming Rs. 2,500 lakhs along with interest, as the financial statements of Kingfisher Finvest India Limited (the lender). The garnishee order relates to borrowings of Rs.2,122.40 lakhs availed by the Company from Kingfisher Finvest India Limited in earlier Year. The Company has contested the claim and deposited Rs.1,126.22 lakhs under protest. Additionally, investments in mutual funds amounting to Rs.613.85 lakhs have been attached by the Recovery Officer. The matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT), Chennai.			
	(b) Type of Audit Qualification:		Qualified Opinion	
	(c) Frequency of Qualification:		Appearing fifth time	
	(d) For Audit Qualification(s) where the impact is quantified by the Auditor, Managements Views: N.A			
	(e) For Audit Qualification(s) where the impact is not quantified by the Auditor:			
	(i) Management's estimation on the impact of audit qualification: N.A			
	(ii) If Management is unable to estimate the impact, reasons for the same:			
	a) During the year, the Company has written off an outstanding loan liability of M/s Bestride Consultancy Private Limited that had been appearing under borrowings in the financial statements for more than twelve years. Based on management's detailed assessment, and in the absence of any claim, demand, or correspondence from the concerned lender over an extended period, it was concluded that no present obligation exists as at the reporting date. Accordingly, the liability has been derecognized in accordance with the requirements of Ind AS 109 - "Financial Instruments", which permits derecognition of a financial liability when the obligation is extinguished. Consequently, "Other Income- loan written off" represent Loan write back from M/s Bestride Consultancy Private Limited and which has been recognised as "Other Income - Write-back of Loan Liability" in the Statement of Profit and Loss for the period ended 30th September, 2025.			
	b) The Company is unable to get the confirmation/ term sheet from two lenders as the parties are not contactable. The Company is confident that there will be no material change in the balances outstanding. Further the matter with DRAT Chennai is pending and the outcome of the matter is uncertain.			
	(iii) Auditor's Comment on (a) above: Qualified Opinion			
III	Signatories:			
	Mustak Ali- Chief Financial Officer May 29, 2026			
	Umesh Aggarwal- Whole Time Director May 29, 2026			

	Manoj Kumar Bhatt - Chairman of Audit Committee May 29, 2026
	Statutory Auditors For PARV & Co Firm Registration No. 029582N
	Jyoti Rani Partner Membership No. 553495 May 29, 2026

MB
Jyoti Rani



Independent Auditor's Report on Audited Consolidated Financial Results of Gyftr Limited (Formerly known as LKP Finance Limited) for the quarter and year ended 31 March 2026, pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

To
**The Board of Directors of
Gyftr Limited (Formerly known as LKP Finance Limited)**
Qualified Opinion

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In our opinion and to the best of our information and according to the explanations given to us, these consolidated financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, in this regard; and
- b) except for the effects/ possible effects of the matter described in the Basis for Qualified Opinion paragraph below, gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS"), the circulars, guidelines and other directions issued by the Reserve Bank of India (RBI) from time to time (the "RBI Guidelines") and other accounting principles generally accepted in India, of the net profit/ (loss), and other comprehensive income/(loss) and other financial information of the Company for the quarter and year ended 31 March 2026.

Basis for Qualified Opinion

The Company could not obtain/ receive balance confirmation / term sheet from two lenders aggregating to Rs 3,596.65 lakhs, out of which amount aggregating Rs 1,474.24 Lakhs has written back by the company during the quarter ending 30 September 2025 which was borrowed from M/s Bestride Consultancy Private Limited that had been appearing under borrowings in the financial statements for more than twelve years and therefore external confirmations as required by Standards on Auditing ("SAs")-505, were not available for verification.

Further, State Bank of India obtained an order from the Debt Recovery Tribunal (DRT), Bangalore against Kingfisher Airlines Limited, United Breweries (Holdings) Limited, and others for recovery of dues. In connection with this, the Company received a garnishee order from the Recovery Officer, DRT, Bangalore, claiming Rs.2,500 lakhs along with interest, as the financial statements of Kingfisher Finvest India Limited (the lender). The garnishee order relates to borrowings of Rs.2,122.40 lakhs availed by the Company from Kingfisher Finvest India Limited in earlier Year. The Company has contested the claim and deposited Rs.1,126.22 lakhs under protest. Additionally, investments in mutual funds amounting to Rs.613.85 lakhs have been attached by the Recovery Officer. The matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT), Chennai.

Our conclusion on the unaudited consolidated financial results for quarter ended 31 December 2025 and our opinion on the audited consolidated financial results for the quarter and year ended 31 March 2026, was also modified in respect of the above matter.

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the “Auditor’s Responsibilities for the Audit of the Consolidated Financial Results” section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“ICAI”) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI’s Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified audit opinion.

Management’s Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the audited consolidated financial statements. The Company’s Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ (loss) and other comprehensive loss and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the Board of Directors are responsible for assessing the Company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The consolidated financial results includes the results for the quarter ended 31 March, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter ended 31 December of the relevant financial year, which were subject to limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

For **PARV & Co**
Chartered Accountants
Firm Registration Number 029582N

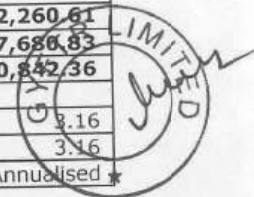


CA Jyoti Rani
Partner
Membership Number 553495
UDIN: **26553495ZIPXPE2136**
Delhi, 29 May 2026

Gyft Limited (Formerly Known as LKP Finance Limited)
Registered Office: 203 Embassy Centre, Nariman Point, Mumbai, Maharashtra, India, 400021
Corporate Office: 201, 2nd Floor, Best Sky Tower, Netaji Subhash Place, Pitampura, Delhi-110034
Phone: (011) 43094300, Email : lkp@mufinance.com
CIN : L65990MH1984PLC032831; Website : www.lkpfinance.com

Statement of audited Consolidated Financial Results for the Quarter and Year ended 31 March, 2026

S.No.	Particulars	Quarter ended			for year ended	
		31-Mar-26 (audited)	31-Mar-25 (audited)	31-Dec-25 (Unaudited)	31-Mar-25 (audited)	31-Mar-26 (audited)
		30,035.88	-	9,599.87	-	39,635.75
I)	Revenue from operations	211.87	(1,597.73)	(1,259.57)	1.41	(1,609.72)
II)	Net gain/ (loss) on fair value changes	604.41	319.94	2,824.01	1,441.44	6,114.99
III)	Other Income	30,852.16	(1,277.79)	11,164.31	1,442.85	44,141.02
III)	Total Income (I+II+III)					
	Expenses					
		29,521.81	-	9,453.00	-	38,974.81
i)	Purchase of Stock-in-Trade	5.73	55.87	4.76	307.54	32.84
ii)	Finance Costs	250.84	12.03	148.67	35.43	450.51
iii)	Fees and commission expense	(27.73)	500.00	309.74	480.00	403.20
iv)	Impairment on financial instruments	65.61	147.43	47.65	355.83	141.17
v)	Employee benefits expenses	213.10	1.38	214.29	5.55	647.94
vi)	Depreciation and amortization	266.57	128.66	137.17	232.51	923.42
vii)	Other expenses	30,295.93	845.37	10,315.28	1,416.86	41,573.89
IV)	Total Expenses					
V)	Profit before exceptional items and tax (III-IV)	556.23	(2,123.16)	849.03	25.99	2,567.13
VI)	Exceptional items	-	217.07	-	217.07	-
VII)	Share of profit / (loss) of associate	341.78	-	0.55	-	342.33
VIII)	Profit before tax (V-VI)	898.00	(1,906.09)	849.58	243.06	2,909.46
IX)	Tax expense	281.13	(79.50)	258.56	61.18	728.14
X)	Profit for the period/year (VII-VIII)	616.86	(1,826.59)	591.02	181.88	2,181.30
XI)	Other Comprehensive Income					
	A) Items that will not be reclassified to profit or loss (net of tax)					
	i) Re-measurement gains/(losses) on defined benefit obligation	1.48	1.39	-	(38.92)	1.48
	ii) Fair value change on equity instruments through other comprehensive income	0.18	(1,789.66)	(2.25)	(1,164.64)	77.89
	Share of Associate	(0.07)	-	-	-	(0.07)
	Sub Total (A)	1.59	(1,788.27)	(2.25)	(1,203.56)	79.30
	B) i) Items that will be reclassified to profit or loss					
	ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Sub Total (B)	-	-	-	-	-
	Total Other Comprehensive Income (A+B)	1.59	(1,788.27)	(2.25)	(1,203.56)	79.30
XII)	Total Comprehensive Income for the period/year (IX+X)	618.46	(3,614.86)	588.77	(1,021.68)	2,260.61
XIII)	Paid-up Equity share capital	7,680.83	1,256.86	1,536.17	1,256.86	7,680.83
XIV)	Other Equity	-	-	-	33,423.13	40,842.36
XV)	Earnings per share(EPS) (Face value Re. 10 per share)					
	Basic (Rs.)	0.80	(2.47)	0.77	0.25	3.16
	Diluted (Rs.)	0.80	(2.47)	0.77	0.25	3.16
		Not Annualised	Not Annualised	Not Annualised	Annualised	Annualised *



B. Notes

1	The above audited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 29, 2026
2	These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	<p>The Gyftr Limited (Formerly Known as LKP Finance Limited) (hereinafter referred to as holding company) acquired significant influence in Mufinpay Payment Solutions Private Limited on December 12, 2025, in accordance with Ind AS 28 – Investments in Associates and Joint Ventures. Consequently, the said entity has been considered as an associate of the Holding Company from the date of acquisition.</p> <p>The investment in the associate has been accounted for using the equity method in accordance with the requirements of Ind AS 28, and the Holding Company's share of profit/(loss) and other comprehensive income, if any, of the associate has been recognized from the date of acquisition up to March 31, 2026.</p>
3	State Bank of India obtained an order from the Debt Recovery Tribunal (DRT), Bangalore against Kingfisher Airlines Limited, United Breweries (Holdings) Limited, and others for recovery of dues. In connection with this, the Company received a garnishee order from the Recovery Officer, DRT, Bangalore, claiming Rs.2,500 lakhs along with interest, as the financial statements of Kingfisher Finvest India Limited (the lender). The garnishee order relates to borrowings of Rs.2,122.40 lakhs availed by the Company from Kingfisher Finvest India Limited in earlier Year. The holding company has contested the claim and deposited Rs.1,126.22 lakhs under protest. Additionally, investments in mutual funds amounting to Rs.613.85 lakhs have been attached by the Recovery Officer. The matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT), Chennai.
4	The name of the holding company has been changed from LKP Finance Limited to Gyftr Limited with effect from 6 April 2026. The said change was approved by the shareholders through postal ballot dated 15 March 2026, and the Registrar of Companies (ROC) issued a fresh Certificate of Incorporation dated 6 April 2026 pursuant to the change in name.
5	<p>The holding company had applied for surrender of its Certificate of Registration (CoR) as a Non-Banking Financial Company (NBFC) issued by the Reserve Bank of India (RBI) in the month of October 2025. The said application was approved by the RBI vide Order No. RTG-06 dated 20 March 2026, pursuant to which the NBFC license of the Company stands surrendered/cancelled with effect from 20 March 2026.</p> <p>Post surrender of the NBFC license, the holding company is primarily engaged in the gift voucher and rewards business. Accordingly, the Company has evaluated the applicability of the relevant provisions of the Companies Act, 2013, Indian Accounting Standards and Schedule III requirements based on the revised nature of operations.</p> <p>Accordingly, the Group has changed the presentation of its financial statements from Division III of Schedule III to Division II of Schedule III to the Companies Act, 2013, and the financial statements have been prepared accordingly. Further, the comparative figures for the previous year have also been regrouped/reclassified and presented in accordance with Division II of Schedule III to the Companies Act, 2013.</p>
6	<p>Pursuant to the surrender/cancellation of the Certificate of Registration (CoR) as a Non-Banking Financial Company (NBFC) and the consequent change in the nature of operations of the Company, income relating to erstwhile NBFC activities, including interest income and other ancillary income from financing activities, has been presented under "Other Income" instead of "Revenue from Operations".</p> <p>Accordingly, the comparative Statement of Profit and Loss for the quarter ended 31 December 2025 and the quarter and year ended 31 March 2025 have been reclassified/regrouped, wherever considered necessary, in line with the requirements of Division II of Schedule III to the Companies Act, 2013 and the revised presentation adopted by the group.</p>



7	The Group is engaged primarily in gift voucher and rewards business, and accordingly there are no separate reportable segments as per Ind AS - 108 'Operating Segments'.
8	Net gain/(loss) on sale of fair value changes for the quarter and year ended 31 March 2026 includes unrealised gain/ (loss) of 47.25 lakhs and Rs. (3,282.95) lakhs respectively.
9	The figures of previous periods/year have been regrouped/reclassified whenever considered necessary.
10	These Consolidated financial results are available under Investors section of our website at www.lkpfinance.com and under Financial Results at Corporate section of www.bseindia.com .

Place : New Delhi

Date : 29.05.2026

For GYFTR Limited



Umesh Aggarwal
 Whole Time Director

DIN- 03109928

Gyft Limited (Formerly Known as LKP Finance Limited)

CIN: L65990MH1984PLC032831

Statement of consolidated Cash Flow for the Year ended 31 March, 2026

(Amount in INR Lakhs, unless otherwise stated)

Particular	For the year ended 31 March, 2026	For the year ended 31 March, 2025
A. Cash flow from operating activities		
Profit before tax	2,567.13	243.06
Adjustments for:		
Depreciation	647.94	5.55
Interest expenses	32.56	208.15
Interest income	(2,181.06)	(482.85)
Dividend income	(13.38)	(156.72)
Gratuity Expenses	1.34	-
Gain on Sale of subsidiary- Exceptional item	-	282.93
Net gain/(loss) on fair value changes	1,609.72	(1.41)
Share of profit in associate	(342.33)	-
Impairment on financial instruments	403.20	480.00
Profit on sale of assets	(298.50)	-
Operating profit before working capital changes	2,768.95	578.71
Adjustments for:		
Increase / (decrease) in trade payables and other payables	1,318.91	(51.98)
(Increase) / decrease in financial liabilities	139.32	(75.37)
(Increase) / decrease in other current liabilities	17.61	(16.93)
Increase / (decrease) Other non-current assets	(0.15)	-
Increase / (decrease) Trade receivables	(1,458.38)	-
Increase / (decrease) Other Financial Assets	(628.21)	(3.96)
Increase / (decrease) Other current assets	(547.68)	246.58
Cash generated from operations	1,610.37	677.10
Direct tax paid (net of refunds)	(441.92)	(789.91)
Net cash from/ (used in) operating activities (A)	1,168.45	(112.81)
B. Cash flow from investing activities		
Purchase of Property, plant and equipment including intangible assets	(3,418.16)	(0.37)
Purchase of Investment Property	(2,189.71)	-
Proceeds from sale of Fixed Assets	297.00	-
(Increase)/decrease in Investments	7,581.89	8,610.21
Investment in Associate	(26,025.00)	-
Proceeds from the sale of subsidiary	-	4,012.43
(Increase)/ decrease in bank deposits	1,638.40	2,495.26
Interest received	1,562.17	482.85
Dividend received	13.46	156.72
(Increase)/decrease in loan	9,714.12	(10,558.08)
Net cash from/ (used in) investing activities (B)	(10,825.83)	5,199.02
C. Cash flow from financing activities		
Dividend paid	-	(4.92)
Payment of lease liabilities	-	(3,115.98)
Increase / (decrease) in borrowings	(3,471.64)	-
Proceeds of right issue net share issue expenses	11,582.56	(208.15)
Interest paid	(32.56)	-
Net cash from/ (used in) financing activities (C)	8,078.36	(3,329.05)
Net changes in cash and cash equivalents (A+B+C)	(1,579.02)	1,757.15
Cash and cash equivalents at the beginning of the year	1,880.08	221.62
Cash and cash equivalents on sale of subsidiary	-	(98.69)
Cash and cash equivalents at the end of the year	301.06	1,880.08
Components of cash and cash equivalents		
Cash on hand	0.19	0.05
Balances with bank		
- In Current accounts	184.87	1,880.03
Cheques on hand	116.00	-
Total	301.06	1,880.08



Gyft Limited (Formerly Known as LKP Finance Limited)


CIN: L65990MH1984PLC032831

Statement of consolidated Assets and Liabilities as at 31st March 2026

(Amount in INR Lakhs, unless otherwise stated)

Particular	As at 31 March 2026	As at 31 March 2025
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	125.88	4.82
(b) Other Intangible assets	2,647.64	-
(c) Right of use assets	-	2.35
(d) Investment Property	2,189.72	-
(e) Financial Assets		
(i) Investment	26,367.26	4,850.90
(ii) Loans	-	-
(f) Deferred tax assets (net)	705.07	-
(g) Other non-current assets	1,132.83	1,132.68
Total Non-Current Assets	33,168.40	5,990.75
(2) Current Assets		
(a) Financial Assets		
(i) Investment	8,608.43	12,944.40
(ii) Loans	6,408.05	15,718.96
(iii) Trade receivables	1,458.38	-
(iv) Other Financial Assets	801.16	125.33
(b) Cash and cash equivalents	301.06	1,880.08
(c) Bank balances other than (b) above	227.91	1,866.31
(d) Current Tax Assets (Net)	-	69.34
(e) Other current assets	547.68	-
Total Current Assets	18,352.67	32,604.43
TOTAL ASSETS	51,521.07	38,595.18
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity share capital	7,680.83	1,256.86
(b) Other equity	40,842.36	33,423.13
Total Equity	48,523.19	34,679.98
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	109.15	-
(b) Provisions	30.08	69.23
(c) Deferred tax liabilities (Net)	-	59.78
Total Non-current liabilities	139.23	129.01
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	15.87	3,596.65
(ii) Trade Payable		
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,247.04	-
(iii) Other Payable		
(a) total outstanding dues of micro enterprises and small enterprises	-	3.20
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	83.32	8.25
(iv) Lease liabilities	-	2.76
(v) Other financial liabilities	202.33	63.02
(b) Other current liabilities	80.97	63.36
(C) Current tax liabilities (net)	1,229.13	48.94
Total Current liabilities	2,858.65	3,786.18
Total Equity and Liabilities	51,521.07	38,595.18



Statement of Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results-Consolidated)				
1	Sl. No.	Particulars	Audited Figures (Rs. in lakhs) (as reported before adjusting for qualifications)	Audited Figures (Rs. in lakhs) (as reported after adjusting for qualifications)
	1	Turnover/Total Income (including exceptional item)	39,635.75	39,635.75
	2	Total Expenditure	41,573.89	41,573.89
	3	Net Profit/(loss) after tax	2,181.31	2,181.31
	4	Earnings per share (Rs.)	3.16	3.16
	5	Total Assets	51,521.07	51,521.07
	6	Total Liabilities	2997.89	2997.89
	7	Networth	48,523.19	48,523.19
II	<p>Audit Qualifications:</p> <p>(a) Details of Audit Qualification:</p> <p>a) The Company could not obtain/ receive balance confirmation / term sheet from two lenders aggregating to Rs 3,596.65 lakhs, out of which amount aggregating Rs 1,474.24 Lakhs has written back by the company during the quarter ending 30 September 2025 which was borrowed from M/s Bestride Consultancy Private Limited that had been appearing under borrowings in the financial statements for more than twelve years and therefore external confirmations as required by Standards on Auditing ("SAs")-505, were not available for verification.</p> <p>b) Further, State Bank of India obtained an order from the Debt Recovery Tribunal (DRT), Bangalore against Kingfisher Airlines Limited, United Breweries (Holdings) Limited, and others for recovery of dues. In connection with this, the Company received a garnishee order from the Recovery Officer, DRT, Bangalore, claiming Rs.2,500 lakhs along with interest, as the financial statements of Kingfisher Finvest India Limited (the lender). The garnishee order relates to borrowings of Rs.2,122.40 lakhs availed by the Company from Kingfisher Finvest India Limited in earlier Year. The Company has contested the claim and deposited Rs.1,126.22 lakhs under protest. Additionally, investments in mutual funds amounting to Rs.613.85 lakhs have been attached by the Recovery Officer. The matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT), Chennai.</p>			
	(b) Type of Audit Qualification:	Qualified Opinion		
	(c) Frequency of Qualification:	Appearing fifth time		
	(d) For Audit Qualification(s) where the impact is quantified by the Auditor, Managements Views:	N.A		
	(e) For Audit Qualification(s) where the impact is not quantified by the Auditor:			
	(f) Management's estimation on the impact of audit qualification:	N.A		
	(ii) If Management is unable to estimate the impact, reasons for the same:			
	(a)	<p>During the year, the Company has written off an outstanding loan liability of M/s Bestride Consultancy Private Limited that had been appearing under borrowings in the financial statements for more than twelve years.</p> <p>Based on management's detailed assessment, and in the absence of any claim, demand, or correspondence from the concerned lender over an extended period, it was concluded that no present obligation exists as at the reporting date. Accordingly, the liability has been derecognized in accordance with the requirements of Ind AS 109 - "Financial Instruments", which permits recognition of a financial liability when the obligation is extinguished.</p> <p>Consequently, "Other Income- loan written off" represent Loan write back from M/s Bestride Consultancy Private Limited and which has been recognised as "Other Income - Write-back of Loan Liability" in the Statement of Profit and Loss for the period ended 30th September, 2025.</p>		
	(b)	<p>The Company is unable to get the confirmation/ term sheet from two lenders as the parties are not contactable. The Company is confident that there will be no material change in the balances outstanding. Further the matter with DRAT Chennai is pending and the outcome of the matter is uncertain.</p>		
	(iii) Auditor's Comment on (a) above:	Qualified Opinion		
III	Signatories:			
	Mustak Ali- Chief Financial Officer May 29, 2026			
	Umesh Aggarwal- Whole Time Director May 29, 2026			
	Manoj Kumar Bhatt- Chairman of Audit Committee May 29, 2026			

Statutory Auditors
For PARV & Co
Firm Registration No. 029582N

Jyoti Rani
Partner
Membership No. 553495
May 29, 2026

