



LKP Finance Ltd.

Regd. Off.: 112 - A / 203, Embassy Centre, Nariman Point, Mumbai - 400 021.
Tel.: 4002 4785 / 86 • Fax : 2287 4787 • Website : www.lkpfinance.com
CIN : L65990MH1984PLC032831

February 12, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001

Ref: BSE Scrip Code: 507912

Sub: Outcome of the Meeting of the Board of Directors held on February 12, 2026

Dear Sir,

Pursuant to Regulations 30, 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Thursday, November 12, 2025, has, inter alia, considered and approved the following:

- **Approval of Un-audited Standalone & Consolidated Financial Results**

The Board approved the Un-audited Standalone & Consolidated Financial Results of the Company for the quarter ended December 31, 2025, as reviewed and recommended by the Audit Committee.

A copy of the said Un-audited Standalone & Consolidated Financial Results along with the Limited Review Report issued by M/s. PARV & Co., Statutory Auditors of the Company, is enclosed herewith.

- **Approval of Postal Ballot Notice**

The Board has approved the Notice of Postal Ballot for seeking shareholders' approval for the change in the name of the Company from LKP Finance Limited to Gyftr Limited, along with other allied matters requiring the approval of the shareholders of the Company.

- **Appointment of Scrutinizer**

The Board Considered and approved the appointment of M/s. Abhay K & Associates, Company Secretaries as Scrutinizer for the purpose of conducting Postal Ballot.

The meeting of the Board of Directors commenced at 3:30 P.M. and concluded at 4:30 P.M.

For LKP Finance Limited

RISHI
ARYA
Digitally signed
by RISHI ARYA
Date: 2026.02.12
18:36:19 +05'30'

Rishi Arya
Company Secretary & Compliance Officer

Encl: As Above

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of LKP Finance Limited for the quarter and nine months ended 31st December 2025, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amend

To
The Board of Directors
LKP Finance Limited

Re: Limited Review Report for the quarter and nine months ended 31st December 2025

1. We have reviewed the accompanying statement of **Unaudited Standalone Financial Results** ('the Statement') of **LKP Finance Limited** ('the Company') for the quarter and nine-month period ended **31st December 2025**, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company'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 ('the Act'), read with relevant rules issued thereunder, the circulars, guidelines and directions issued by Reserve Bank of India ("RBI") from time to time (the "RBI Guidelines") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing regulations, 2015 including relevant circulars issued by SEBI from time to time and that it has been prepared in accordance with relevant prudential norms issued by RBI in respect of Income Recognition, Asset classification, Provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under section 133 of the Act. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of

making inquiries, primarily of the personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

4. **Basis for Qualified Conclusion:-**

With respect to borrowings from Kingfisher Airlines Limited, United Breweries (Holdings) Limited aggregating Rs. 2,122.40 lakhs, the Company received a garnishee order from the Recovery Officer, DRT, Bangalore for Rs. 2,500 lakhs (plus applicable interest). The Company has contested the claim and deposited Rs. 1,126.22 lakhs, which is included under other non-financial assets, while an investment in mutual funds of Rs. 622.71 lakhs has been attached by the Recovery Officer. The matter is presently pending before the Debt Recovery Appellate Tribunal, Chennai.

Based on management's assessment that no present obligation exists and that an outflow of economic resources is not probable as at the reporting date, the Company has not recognised any liability in respect of the aforesaid claim and has written back the outstanding loan amount as income in its financial results.

In the absence of external confirmations and considering the uncertainty associated with the pending litigation, we are unable to determine the possible effects of this matter on the financial results, including the consequential impact on profit for the period and related disclosures.

5. **Qualified Conclusion:-**

Based on our review conducted as above, except for the effects of matters described in the Basis For Qualified Opinion stated in paragraph above, nothing has come to our attention that causes us to believe that the accompanying statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Emphasis of Matter:-

We draw attention to Note 9 to the accompanying financial results, which states that the Company has decided to discontinue its Non-Banking Financial Company (NBFC) operations and is into the business of gift vouchers. The Company has initiated the necessary process with the Reserve Bank of India for surrender of its Certificate of Registration as an NBFC. Our conclusion is not modified in respect of this matter.

For PARV AND CO
Chartered Accountants
Firm's Registration No.- 029582N

JYOTI
RANI

Digitally signed
by JYOTI RANI
Date: 2026.02.12
18:42:55 +05'30'

CA Jyoti Rani
Partner
Membership No.: 553495
Place: New Delhi
Date: 12 February, 2026

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

(Rs. in lakh except EPS)

S.No.	Particulars	Quarter ended				31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	Year ended 31-Mar-25 (Audited)
		31-Dec-25 (Unaudited)	30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	31-Dec-25 (Unaudited)					
	Revenue from operations									
i)	Interest Income	697.59	220.59	663.29	265.65	1,581.47	771.81			1,018.86
ii)	Dividend Income	0.06	9.89	3.35	12.43	13.29	134.17			151.32
iii)	Net gain/ (loss) on fair value changes	(1,259.57)	(975.01)	412.99	(1,721.48)	(1,821.59)	1,284.12			-437.64
iv)	Other Operating Revenue	9,603.82	(7.10)	23.82	0.05	9,620.54	2.21			4.98
I)	Total Revenue from operations	9,041.90	(751.62)	1,103.45	(1,443.35)	9,393.71	2,192.31			737.52
II)	Other Income	2,122.40	1,772.75	-	0.01	3,895.15	1.46			4.52
III)	Total Income (I+II)	11,164.31	1,021.12	1,103.45	(1,443.34)	13,288.86	2,193.77			742.04
	Expenses									
i)	Finance Costs	4.76	19.02	3.34	25.23	27.11	133.37			142.32
ii)	Fees and commission expense	148.67	38.75	12.25	-	199.67	11.45			21.95
iii)	Impairment on financial instruments	309.74	225.96	(104.76)	(50.00)	430.93	(20.00)			480.00
iv)	Employee benefits expenses	47.65	16.44	11.47	79.53	75.56	203.76			346.64
v)	Depreciation and amortization	214.29	137.21	83.34	1.49	434.84	4.15			5.50
vi)	Other expenses	9,590.17	258.23	261.45	26.73	10,109.85	88.04			213.41
IV)	Total Expenses	10,315.28	695.61	267.08	82.98	11,277.96	420.77			1,209.82
V)	Profit before exceptional items and tax (III-IV)	849.03	325.51	836.36	(1,526.32)	2,010.90	1,773.00			(467.78)
VI)	Exceptional items	-	-	-	-	-	-			1,426.44
VII)	Profit before tax (V-VI)	849.03	325.51	836.36	(1,526.32)	2,010.90	1,773.00			958.66
VIII)	Tax expense	258.56	(177.67)	366.13	(379.77)	447.01	86.10			(73.68)
IX)	Profit for the period/year (VII-VIII)	590.47	503.19	470.23	(1,146.55)	1,563.89	1,686.90			1,032.34
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	-	-	-	-	-	(40.30)			(38.97)
	ii) Fair value change on equity instruments through other comprehensive income	(2.25)	79.96	-	614.77	77.71	399.71			(1,237.65)
	Sub Total (A)	(2.25)	79.96	-	614.77	77.71	359.41			(1,276.62)
	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)	(2.25)	79.96	-	614.77	77.71	359.41			(1,276.62)
XI)	Total Comprehensive Income for the period/year (IX+X)	588.22	583.15	470.23	(531.78)	1,641.61	2,046.31			(244.28)
XII)	Paid-up Equity share capital	1,536.17	1,256.86	1,256.86	1,256.86	1,536.17	1,256.86			1,256.86
XIII)	Other Equity									33,423.13
XIV)	Earnings per share(EPS) (Face value Re. 10 per share)									
	Basic (Rs.)	3.91	4.64	3.74	(9.12)	12.25	13.42			8.21
	Diluted (Rs.)	3.91	4.64	3.74	(9.12)	12.25	13.42			8.21

B. Notes

1	The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 12, 2026. The Statutory Auditors of the Company have carried out limited review of the aforesaid standalone financial results.
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.622.71 lakhs have been attached by the Recovery Officer. The matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT), Chennai.
4	During the current quarter, the Company has written back an outstanding loan liability of Rs. 2,122.40 lakhs payable to M/s Kingfisher Finvest India Limited, which had been appearing under borrowings in the financial statements for more than twelve years.
	Based on management's detailed assessment, the liability was determined to be no longer payable and has accordingly been written back. However, the matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT). Consequently, the amount written back has been recognised as "Other Income – Write-back of Loan Liability" in the Statement of Profit and Loss for the period ended December 31, 2025. The Company will appropriately account for any impact, if any, arising from the final outcome of the proceedings.
5	On October 11, 2025 company has allotted 2793027 equity shares of face value of Rs. 10 each at and issue price of 450 per share under right issue basis.
6	Net gain (loss) on fair value changes for the quarter ended 31 December 2025 induces unrealised gain (loss) of Rs.(3330.20) Lakhs.
7	The Company altered its Object Clause of the Memorandum of Association pursuant to the approval of its members on November 28, 2025, and the approval of the Registrar of Companies, Central Processing Centre, on December 08, 2025, respectively.
	The Company operates in the digital and physical gifting, rewards, and e-commerce sector, developing and managing platforms for gift cards, vouchers, loyalty programs, and related services. Further, the Company submitted an application to the Reserve Bank of India (RBI) on October 29, 2025, for surrender of its NBFC license, which is currently under process as of the date hereof.
8	The figures of previous periods/year have been regrouped/reclassified whenever considered necessary.
9	The Company is registered as a Non-Banking Financial Company (NBFC) with the Reserve Bank of India. During the reporting period, the Company has initiated the process for surrender of its NBFC Certificate of Registration. For the period ended December 2025, the Company's revenue from operations of ₹ 10,301.47 lakh (Excluding "Net gain/(loss) on fair on fair value changes" of Rs (1259.57) lakhs) primarily comprises sale of gift vouchers amounting to ₹ 9,453.00 lakh and commission income of ₹ 146.87 lakh. Accordingly, financial activity is no longer the principal business of the Company. Consequently, the Principal Business Criteria (50-50 test) prescribed for NBFCs has not been complied with during the year. The management has represented that the Company has not accepted any public deposits and has no outstanding public deposits as at the balance sheet date.
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 .

For LKP Finance Limited

Umesh
Aggarwal

Digitally signed by
Umesh Aggarwal
Date: 2026.02.12
18:50:57 +05:30

Umesh Aggarwal
Whole Time Director
DIN- 03109928

Place : New Delhi

Date : February 12, 2025

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of LKP Finance Limited for the quarter and nine months ended 31st December 2025, pursuant to Regulation 33 of the Securities and, Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amend

To
The Board of Directors
LKP Finance Limited

Re: Limited Review Report for the quarter and nine months ended 31st December 2025

1. We have reviewed the Financial Statement of **Unaudited Consolidated Financial Results** ('the Statement') of **LKP Finance Limited** and its Associate for the quarter and nine-month period ended **31st December 2025**, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company'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 ('the Act'), read with relevant rules issued thereunder, the circulars, guidelines and directions issued by Reserve Bank of India ("RBI") from time to time (the "RBI Guidelines") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing regulations, 2015 including relevant circulars issued by SEBI from time to time and that it has been prepared in accordance with relevant prudential norms issued by RBI in respect of Income Recognition, Asset classification, Provisioning and other related matters, to the extent those are not inconsistent with the Indian Accounting Standards prescribed under section 133 of the Act. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the personnel 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 specified under section 143(10) of the Companies Act, 2013 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.

4. The statement includes the result of the following entities:-

Associate Company

- Mufinpay Payment Solutions Private Limited

5. **Basis for Qualified Conclusion:-**

With respect to borrowings from Kingfisher Airlines Limited, United Breweries (Holdings) Limited aggregating Rs. 2,122.40 lakhs, the Company received a garnishee order from the Recovery Officer, DRT, Bangalore for Rs. 2,500 lakhs (plus applicable interest). The Company has contested the claim and deposited Rs. 1,126.22 lakhs, which is included under other non-financial assets, while an investment in mutual funds of Rs. 622.71 lakhs has been attached by the Recovery Officer. The matter is presently pending before the Debt Recovery Appellate Tribunal, Chennai.

Based on management's assessment that no present obligation exists and that an outflow of economic resources is not probable as at the reporting date, the Company has not recognised any liability in respect of the aforesaid claim and has written back the outstanding loan amount as income in its financial results.

In the absence of external confirmations and considering the uncertainty associated with the pending litigation, we are unable to determine the possible effects of this matter on the financial results, including the consequential impact on profit for the period and related disclosures.

6. **Qualified Conclusion:-**

Based on our review conducted as above, except for the effects of matters described in the Basis For Qualified Opinion stated in paragraph above, nothing has come to our attention that causes us to believe that the accompanying statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. Emphasis of Matter:-

We draw attention to Note 8 to the accompanying financial results, which states that the Company has decided to discontinue its Non-Banking Financial Company (NBFC) operations and is into the business of gift vouchers. The company has initiated the necessary process with the Reserve Bank of India for surrender of its Certificate of Registration as an NBFC. Our conclusion is not modified in respect of this matter.

For PARV AND CO
Chartered Accountants
Firm's Registration No.- 029582N

JYOTI
RANI

Digitally signed
by JYOTI RANI
Date: 2026.02.12
18:39:53 +05'30'

CA Jyoti Rani

Partner

Membership No.: 553495

Place: New Delhi

Date: 12 February, 2026

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Month ended 31 December 2025

S.No.	Particulars	(Rs. in lakh except EPS)	
		Quarter ended 31-Dec-25 (Unaudited)	Nii 31-Dec-25 (Unaudited)
	Revenue from operations		
i)	Interest income	697.59	1,581.47
ii)	Dividend Income	0.06	13.29
iii)	Net gain/ (loss) on fair value changes	(1,259.57)	(1,821.59)
iv)	Other Operating Revenue	9,603.82	9,620.54
I)	Total Revenue from operations	9,041.90	9,393.71
II)	Other Income	2,122.40	3,895.15
III)	Total Income (I+II)	11,164.31	13,288.86
	Expenses		
i)	Finance Costs	4.76	27.11
ii)	Fees and commission expense	148.67	199.67
iii)	Impairment on financial instruments	309.74	430.93
iv)	Employee benefits expenses	47.65	75.56
v)	Depreciation and amortization	214.29	434.84
vi)	Other expenses	9,590.17	10,109.85
IV)	Total Expenses	10,315.28	11,277.97
V)	Profit before exceptional items and tax (III-IV)	849.03	2,010.89
VI)	Exceptional items	-	-
VII)	Share of profit / (loss) of associate	0.55	0.55
VIII)	Profit before tax (V-VI+VII)	849.58	2,011.45
IX)	Tax expense	258.56	447.01
X)	Profit for the period/year (VIII-IX)	591.02	1,564.44
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	(2.25)	77.71
	ii) Fair value change on equity instruments through other comprehensive income	(2.25)	77.71
	Sub Total (A)	(2.25)	77.71
	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)	(2.25)	77.71
XII)	Total Comprehensive Income for the period/year (X+XI)	588.77	1,642.15
XIII)	Paid-up Equity share capital	1,536.17	1,536.17
XIV)	Other Equity		
XV)	Earnings per share(EPS) (Face value Re. 10 per share)		
	Basic (Rs.)	3.91	12.25
	Diluted (Rs.)	3.91	12.25
		Not Annualised	Not Annualised

B. Notes

1	The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 12 February, 2026. The Statutory Auditors of the Company have carried out limited review of the aforesaid consolidated financial results.
2	The above consolidated financial results of LKP Finance Limited (hereinafter referred to as "the Holding Company") and its Associate (together referred to as a "group") for Quarter and Nine Month ended 31 December 2025, 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 accounting principles general accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3	The Holding Company acquired 20.94% equity stake in mufinpay payment solutions private limited on 12 December, 2025, thereby obtaining significant influence over the said entity in accordance with Ind AS 28 – Investments in Associates and Joint Ventures. Pursuant to the above acquisition, the Company has prepared Consolidated Financial Results for the first time for the quarter ended 31 December 2025. The investment in associate has been accounted for using the equity method of accounting as prescribed under Ind AS 28. The share of profit / (loss) of the associate has been considered in the consolidated financial results from the date of acquisition till 31 December 2025. Since the consolidated financial results are prepared for the first time during the current quarter, therefore comparative figures for quarter and nine month ended September 30, 2025, December 31, 2025 and financial year ended March 31, 2025 are not presented.
4	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.622.71 lakhs have been attached by the Recovery Officer. The matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT), Chennai.
5	During the current quarter, the Company has written back an outstanding loan liability of Rs. 2,122.40 lakhs payable to M/s Kingfisher Finvest India Limited, which had been appearing under borrowings in the financial statements for more than twelve years. Based on management's detailed assessment, the liability was determined to be no longer payable and has accordingly been written back. However, the matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT). Consequently, the amount written back has been recognised as "Other Income – Write-back of Loan Liability" in the Statement of Profit and Loss for the period ended December 31, 2025. The Company will appropriately account for any impact, if any, arising from the final outcome of the proceedings.
6	On October 11, 2025 company has allotted 2793027 equity shares of face value of Rs. 10 each at and issue price of 450 per share under right issue basis.
7	Net gain (loss) on fair value changes for the quarter ended 31 December 2025 induces unrealised gain (loss) of Rs.(3330.20) Lakhs.
8	The Company is registered as a Non-Banking Financial Company (NBFC) with the Reserve Bank of India. During the reporting period, the Company has initiated the process for surrender of its NBFC Certificate of Registration. For the period ended December 2025, the Company's revenue from operations of ₹ 10,301.47 lakh (Excluding "Net gain/(loss) on fair on fair value changes" of Rs (1,259.57) lakhs) primarily comprises sale of gift vouchers amounting to ₹ 9,453.00 lakh and commission income of ₹ 146.87 lakh. Accordingly, financial activity is no longer the principal business of the Company. Consequently, the Principal Business Criteria (50-50 test) prescribed for NBFCs has not been complied with during the year. The management has represented that the Company has not accepted any public deposits and has no outstanding public deposits as at the balance sheet date.
9	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 .

For LKP Finance Limited Digitally signed by
Umesh Aggarwal**Aggarwal**
Date: 2026.02.12
18:51:34 +05'30'**Umesh Aggarwal****Whole Time Director****DIN- 03109928****Place : New Delhi****Date : February 12, 2025**