



SECRETARIAL COMPLIANCE REPORT
of GYFTR Limited (Formerly Known as LKP Finance Limited)
for the Financial Year ended 31st March, 2026.
(Pursuant to Regulation 24A of SEBI (LODR) Regulations, 2015)

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **GYFTR Limited (Formerly Known as LKP Finance Limited)** (CIN: L65990MH1984PLC032831) (hereinafter called the 'listed entity'), having its registered office at 203 Embassy Centre, Nariman Point, Mumbai, Maharashtra- 400021. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We Abhay K & Associates have examined:

- a) all the documents and records to the extent made available to us and explanations and representations provided by **GYFTR LIMITED** (Formerly known as LKP FINANCE LIMITED) ("the listed entity" / "Company"),
- b) the filings/ submissions made by the listed entity to the stock exchanges,
- c) Website of the listed entity,
- d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the year ended March 31, 2026 ("Review Period") in respect of compliance with the provisions of:

- a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, including:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **(not applicable to the company during the review period)**
- (d) Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; **(not applicable to the company during the review period)**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(not applicable to the company during the review period)**
- (f) Securities and Exchange Board of India (Issue and Listing of Non- Convertible Securities) Regulations, 2021; **(not applicable to the company during the review period)**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;





- (h) Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009;
- (i) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018; and circulars/ guidelines issued thereunder;
- (j) (other regulations as applicable); and circulars/ guidelines issued thereunder;

a) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

s. no	Compliance requirement (Regulations/circulars/guidelines including specific clause)	Regulation/ Circular nos	Deviations	Action taken by	Type of Action	Details of Violation	Fine Amount	Observations/ Remarks of PCS	Management response	Remarks
1.	Regulation 17(1) of SEBI (LODR) Regulations, 2015	Regulation 17(1)	Non-compliance with the requirements pertaining to the composition of the Board including failure to appoint woman director	BSE	Fine	Non-compliance with the requirements pertaining to the composition of the Board including failure to appoint woman director	Rs.23,600/-	BSE has imposed fine, however same was waived of Pursuant to email dated 6 th March, 2026.	The company has filed the representation to BSE as the fine imposed was inadvertent as the company was in compliance with the Regulation. Accordingly, the BSE waived of Pursuant to email dated 6 th March, 2026.	

b) The listed entity has taken the following actions to comply with the observations made in previous reports:

S.no	Compliance requirement (Regulations/circulars/ guidelines including specific clause)	Regulation/ Circular nos	Deviations	Action taken by	Type of Action	Details of Violation	Fine Amount	Remarks of PCS	Management response	Remarks
NIL										

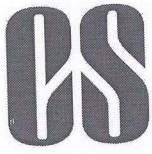




(c) we hereby report that, during the review period the compliance status of the listed entity with the following requirements:

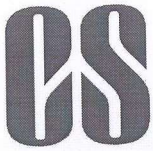
S.No.	Particulars	Compliance Status (Yes/No)	Observations/ Remarks By PCA
1	<u>Secretarial Standards:</u> The Compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI), as notified by the Central Government under Section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	
2	<u>Adoption and timely updation of the Policies:</u> - All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entities. - All the policies are in conformity with SEBI Regulations and have been reviewed and updated on time, as per the regulations/circulars/guidelines issued by SEBI.	Yes	
3	<u>Maintenance and disclosures on Website:</u> - The Listed entity is maintaining a functional website. - Timely dissemination of the documents/information under a separate section on the website. - Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/section of the website.	Yes	
4	<u>Disqualification of Director:</u> None of the Director(s) of the Company is/are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the listed entity.	YES	
5	<u>Details related to Subsidiaries of listed entities have been examined w.r.t:</u> (a) Identification of Material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	NA NA	Company does not have Material Subsidiary
6	<u>Preservation of Documents:</u>	Yes	





	The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival Policy prescribed under SEBI LODR Regulations, 2015.		
7	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	
8	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved /ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes Yes	
9	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	
11	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> Partial waiver of fines levied Pursuant to Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 (Chapter VII(A)-Penal Action for Non-Compliance), issued by Securities and Exchange Board of India (SEBI) with respect to penal actions prescribed for non-compliance of certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Yes	Please refer to sub para (a) above.
12	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u>		





	In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the SEBI LODR Regulations, 2015 by listed entities		
13	<u>Additional non-compliances if any:</u> No additional non-compliance observed for any of the SEBI regulation/circular/guidance note except as reported above	Yes	

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.
5. It is the responsibility of the Company's management to maintain records and establish appropriate systems for ensuring compliance with applicable SEBI Regulations, circulars, and guidelines issued from time to time and to ensure the adequacy and operational effectiveness of such systems.
6. The audit was conducted in accordance with the Guidance Note on Annual Secretarial Compliance Report issued by the Institute of Company Secretaries of India (ICSI), involving such examinations and verifications as deemed necessary and adequate for the purpose.

For Abhay K & Associates
Company Secretaries

Abhay Kumar
Proprietor
C.P. No. 22630
M. No. F13343
UDIN: F013343H000522698



Date: 28.05.2026
Place: New Delhi