GYFTR
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November 13, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001

National Stock Exchange of India,
Exchange Plaza, C-1, Block-G,
Bandra – Kurla Complex,
Bandra (East), Mumbai -400051

Scrip Code: 507912

Symbol: GYFTR

Subject: Outcome of the Meeting of the Board of Directors held on November 13, 2026

Dear Sir/Ma'am,

Pursuant to Regulations 30 and 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. **Friday, November 13, 2026**, has, inter alia, considered and approved the following:

1. **APPROVAL OF UN-AUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS**

Upon recommendation of the Audit Committee, the Board of Directors considered and approved the Un-audited Standalone and Consolidated Financial Results of the company for the Quarter and half year ended September 30, 2026. 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 as Annexure I.

2. **CHANGE IN ADDRESS OF CORPORATE OFFICE**

The Board has approved the change in the address of corporate office of the company, which is also the address for keeping and maintaining the books of accounts and other relevant records of the Company from "201, 2nd Floor, Best Sky Tower, Netaji Subhash Place, New Delhi, Delhi-110034" to "200, 2nd Floor, Best Sky Tower, Netaji Subhash Place, New Delhi, Delhi-110034."

3. **APPROVAL THE NOTICE OF POSTAL BALLOT AND ALLIED MATTERS.**

The Board considered and approved the draft Notice of Postal Ballot, along with matters incidental thereto, for seeking prior approval of the shareholders of the Company for material related party transactions. The Board also approved the appointment of M/s. Abhay K & Associates, Company Secretaries, as the Scrutinizer to scrutinize the Postal Ballot voting process.

The meeting of the Board of Directors commenced at **3:30 P.M.** and concluded at **4:15 P.M.**

This is for your information and records.

For **GYFTR Limited**
(Formerly known as LKP Finance Limited)

TISHA LAMBA
Digitally signed by TISHA LAMBA
Date: 2026.11.13 17:13:19 +05'30'

Tisha Lamba
Company Secretary and Compliance Officer

Encl: as above

PARV & CO
Chartered Accountants
INDIA
Head office: 11G Big Jos Tower, Neta Ji Subhash Place Pitampura Delhi-110034
Branch Office: Haryana & Punjab

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of Gyftr Limited (Formerly known as LKP Finance Limited) for the quarter ended 30th September 2026, 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
Gyftr Limited (formerly known as LKP Finance Limited)

Re: Limited Review Report for the quarter ended 30th September, 2026

1. We have reviewed the accompanying statement of **Unaudited Standalone Financial Results** ('the Statement") of **Gyftr Limited (formerly known as LKP Finance Limited)** (**'the Company'**) for the quarter ended **30th September, 2026**, 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 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. 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 having fair value of Rs. 643.41. lakhs have 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 recognized any liability in respect of the aforesaid claim and has written back the outstanding loan amount as income in its financial results in the last financial year.

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 6 to the accompanying financial results, which states that the Company discontinued its Non-Banking Financial Company (NBFC) operations during FY 2025–26 and is presently engaged in the business of gift voucher and rewards business. The Company's application for surrender of its NBFC license was approved by the Reserve Bank of India (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.

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



CA Jyoti Rani
Partner
Membership No.: 553495
UDIN: 26553495YESHDV2644
Place: New Delhi
Date: 13 November, 2026

Gyftr Limited (Formerly Known as LKP Finance Limited)

Registered Office: 203 Embassy Centre, Nariman Point, Mumbai, Maharashtra, India, 400021
Corporate Office: 200, 2nd Floor, Best Sky Tower, Netaji Subhash Place, Pitampura, Delhi-110034
Phone: (011) 43094300, Email : finance@gyftrltd.com
CIN : L74900MH1984PLC032831; Website : gyftrltd.com

Statement of unaudited Standalone Financial Results for the Quarter ended 30th September, 2026

(Rs. in lakh except EPS)

S.No.	Particulars	Quarter ended			Half Year ended		For year ende
		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (audited)
I)	Revenue from operations	12,478.30	15,530.19	-	28,008.49	-	39,635.75
II)	Net gain/ (loss) on fair value changes	3.72	288.99	(975.01)	292.71	(562.02)	(1,609.72)
III)	Other Income	481.01	457.76	1,996.13	938.76	2,686.59	6,114.99
III)	**Total Income (I+II+III)**	**12,963.02**	**16,276.94**	**1,021.12**	**29,239.96**	**2,124.57**	**44,141.02**
	Expenses						
i)	Purchase of Stock-in-Trade	12,308.87	15,440.54	-	27,749.41	-	38,974.81
ii)	Finance Costs	2.62	5.80	19.02	8.43	22.36	32.84
iii)	Fees and commission expense	0.00	0.00	38.75	0.00	51.00	450.51
iv)	Impairment on financial instruments	-	-	225.96	-	121.20	403.20
v)	Employee benefits expenses	85.31	69.09	16.44	154.39	27.91	141.17
vi)	Depreciation and amortization	144.96	141.28	137.21	286.24	220.56	647.94
vii)	Other expenses	112.46	94.62	258.23	207.08	519.68	923.42
IV)	**Total Expenses**	**12,654.22**	**15,751.33**	**695.61**	**28,405.56**	**962.69**	**41,573.89**
V)	**Profit before exceptional items and tax (III-IV)**	**308.80**	**525.61**	**325.51**	**834.40**	**1,161.88**	**2,567.13**
VI)	Exceptional items	-	-	-	-		-
VII)	**Profit before tax (V-VI)**	**308.80**	**525.61**	**325.51**	**834.40**	**1,161.88**	**2,567.13**
VIII)	**Tax expense**	87.34	160.94	(177.67)	248.28	188.45	728.14
IX)	**Profit for the period/year (VII-VIII)**	**221.46**	**364.67**	**503.19**	**586.12**	**973.43**	**1,838.97**
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
	ii) Fair value change on equity instruments through other comprehensive income	-	-	79.96	-	79.96	77.89
	Sub Total (A)	-	-	**79.96**	**-**	**79.96**	**79.37**
	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)	**-**	**-**	**79.96**	**-**	**79.96**	**79.37**
XI)	**Total Comprehensive Income for the period/year (IX+X)**	**221.45**	**364.67**	**583.15**	**586.12**	**1,053.39**	**1,918.35**
XII)	**Paid-up Equity share capital**	**7,680.83**	**7,680.83**	**1,256.86**	**7,680.83**	**1,256.86**	**7,680.83**
XIII)	**Other Equity**		**-**	**-**		-	**40,500.09**
XIV)	**Earnings per share(EPS) (Face value Re. 10 per share)**						
	Basic (Rs.)	0.29	0.47	4.64	0.76	8.38	2.66
	Diluted (Rs.)	0.29	0.47	4.64	0.76	8.38	2.66
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

GYFTR LIMITED

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 **13 November, 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 in mutual funds amounting to Rs.653.32. lakhs have been attached by the Recovery Officer. The matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT), Chennai.
4	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'.
5	Net gain/(loss) on fair value changes for the quarter ended 30 September 2026 includes unrealised gain/ (loss) of Rs. 428.27 Lakhs
6	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 during FY 2025–26, income relating to the erstwhile NBFC activities, including interest income and other ancillary income arising from financing activities, has been presented under "Other Income" instead of "Revenue from Operations". Accordingly, the comparative Statement of Profit and Loss for the quarter ended 30 September 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.
7	During the year, the Company reassessed the pattern of consumption of the future economic benefits associated with certain intangible assets. Based on such reassessment, the Company changed the method of amortisation from the Written Down Value (WDV) method to the Straight-Line Method (SLM). The change represents a change in accounting estimate in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors and has been accounted for prospectively from the date of the change.
8	The Corporate Identification Number (CIN) of the Company has been changed from L65990MH1984PLC032831 to L74900MH1984PLC032831, with effect from 1 June 2026, pursuant to the change in the object clause of the Company.
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 gyftrltd.com and under Financial Results at Corporate section of www.bseindia.com. and www.nseindia.com

GYFTR LIMITED

Umesh Aggarwal
Whole Time Director
DIN-03109928

Place : New Delhi
Date :13-11-2026

Gyftr Limited (Formerly Known as LKP Finance Limited)
CIN: L74900MH1984PLC032831
Statement of Assets and Liabilities as at 30th September, 2026
(Amount in INR Lakhs, unless otherwise stated)

Particular		As at 30 Sept 2026	As at 31 March 2026
	ASSETS		
(1)	**Non-Current Assets**		
	(a) Property, Plant and Equipment	111.05	125.88
	(b) Other Intangible assets	2,383.23	2,647.64
	(c) Intangibable Assets Under Development	142.91	-
	(d) Right of use assets	8.32	-
	(e) Investment Property	2,189.72	2,189.72
	(f) Financial Assets		
	(i) Investment	26,025.00	26,025.00
	(g) Deferred tax assets (net)	580.35	705.07
	(h) Other non-current assets	1,132.82	1,132.83
	Total Non-Current Assets	**32,573.40**	**32,826.14**
(2)	**Current Assets**		
	(a) Financial Assets		
	(i) Investment	12,708.88	8,608.43
	(ii) Loans	2,545.83	6,408.05
	(iii) Trade receivables	792.46	1,458.38
	(iv) Cash and cash equivalents	1,006.41	301.06
	(v) Bank balances other than (b) above	223.44	227.91
	(vi) Other Financial Assets	672.00	801.16
	(b) Current Tax Assets (Net)	-	-
	(c) Other current assets	1,357.99	547.68
	Total Current Assets	**19,307.01**	**18,352.67**
	TOTAL ASSETS	**51,880.41**	**51,178.81**
	EQUITY AND LIABILITIES		
(1)	**EQUITY**		
	(a) Equity share capital	7,680.83	7,680.83
	(b) Other equity	41,086.23	40,500.09
	Total Equity	**48,767.06**	**48,180.92**
	LIABILITIES		
(2)	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	100.77	109.15
	(ii) Lease Liabilities	5.09	-
	(b) Provisions	-	30.08
	(c) Deferred tax liabilities (Net)	-	-
	Total Non-current liabilities	**105.86**	**139.23**
(3)	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	16.51	15.87
	(ii) Lease Liabilities	3.47	-
	(iii) 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	0.18	1,247.04
	(iv) Other Payable		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,596.86	83.32
	(v)Provisions	30.08	-
	(vi) Other financial liabilities	79.02	202.33
	(b) Other current liabilities	25.47	80.97
	(c) Current tax liabilities (net)	1,255.90	1,229.13
	Total Current liabilities	**3,007.49**	**2,858.66**
	Total Equity and Liabilities	**51,880.41**	**51,178.81**

GYFTR LIMITED

Gyftr Limited (Formerly Known as LKP Finance Limited)
CIN: L74900MH1984PLC032831
Statement of Cash Flow for the Quarter ended 30 September, 2026
(Amount in INR Lakhs, unless otherwise stated)

Particular	For the period ended 30 Sept, 2026	For the year ended 31 March, 2026
A. Cash flow from operating activities		
Profit before tax	**834.41**	**2,567.13**
Adjustments for:		
Depreciation and amotisation	286.24	647.94
Loss/ (profit) on disposal of property, plant and equipment	2.38	
Interest expenses	6.59	32.56
Interest income	(930.65)	(2,181.06)
Dividend income	(0.00)	(13.38)
Gratuity Expenses	-	1.34
(Net gain)/loss on fair value changes	(292.71)	1,609.72
Impairment on financial instruments	-	403.20
Profit on sale of assets	-	(298.50)
Operating profit before working capital changes	**(93.73)**	**2,768.95**
Adjustments for:		
Increase / (decrease) in trade payables and other payables	266.68	1,318.91
(Increase) / decrease in other financial liabilities	(123.32)	139.32
(Increase) / decrease in other current liabilities	(55.51)	17.61
Increase / (decrease) Other non-current assets	-	(0.15)
Increase / (decrease) Trade receivables	665.92	(1,458.38)
Increase / (decrease) Other Financial Assets	129.16	(628.21)
Increase / (decrease) Other current assets	(810.31)	(547.68)
Cash generated from operations	**(21.10)**	**1,610.37**
Direct tax paid (net of refunds)	(96.79)	(441.92)
Net cash from/ (used in) operating activities (A)	**(117.89)**	**1,168.45**
B. Cash flow from investing activities		
Purchase of Property, plant and equipment including intangible assets	(8.33)	(3,418.16)
Purchase of Investment Property	-	(2,189.72)
Proceeds from sale of Fixed Assets	-	297.00
Purchase of intangible assets (including intangible assets under development)	(142.91)	
(Increase)/decrease in Investments	(3,807.74)	7,581.91
Investment in Associate	-	(26,025.00)
(Increase)/ decrease in bank deposits	4.48	1,638.40
Interest received	930.65	1,562.17
Dividend received	0.00	13.46
(Increase)/decrease in loan	3,862.22	9,714.12
Net cash from/ (used in) investing activities (B)	**838.38**	**(10,825.82)**
C. Cash flow from financing activities		
Dividend paid	-	-
Payment of lease liabilities	(1.06)	-
Increase / (decrease) in borrowings	(7.74)	(3,471.64)
Proceeds of right issue net share issue expenses	-	11,582.56
Interest paid	(6.34)	(32.56)
Net cash from/ (used in) financing activities (C)	**(15.14)**	**8,078.36**
Net changes in cash and cash equivalents (A+B+C)	705.35	(1,579.01)
Cash and cash equivalents at the beginning of the year	301.06	1,880.08
Cash and cash equivalents at the end of the year	**1,006.41**	**301.06**
Components of cash and cash equivalents		
Cash on Hand	0.21	0.19
Balances with banks:		
- In Current accounts	1,006.20	184.87
Cheques on hand	-	116.00
Total	**1,006.41**	**301.06**



PARV & CO
Chartered Accountants
INDIA
Head office: 11G Big Jos Tower, Neta Ji Subhash Place Pitampura Delhi-110034
Branch Office: Haryana & Punjab

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of Gyftr Limited (Formerly known as LKP Finance Limited) for the quarter ended 30th September 2026, 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
Gyftr Limited (formerly known as LKP Finance Limited)

Re: Limited Review Report for the quarter ended 30th September 2026

1. We have reviewed the Financial accompanying statement of **Unaudited Consolidated Financial Results** ('the Statement") of **Gyftr Limited (formerly known as LKP Finance Limited)** and its Associate for the quarter ended **30th September 2026**, 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 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. 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 having fair value of Rs. 643.41 lakhs have 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 recognized any liability in respect of the aforesaid claim and has written back the outstanding loan amount as income in its financial results in the last financial year.

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 6 to the accompanying financial results, which states that the Company discontinued its Non-Banking Financial Company (NBFC) operations during FY 2025–26 and is presently engaged in the business of gift voucher and rewards business. The Company's application for surrender of its NBFC license was approved by the Reserve Bank of India (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.

We draw attention to Note 7 of the Statement, which describes that the Holding Company has prepared its Consolidated Financial Statements for the first time for the Quarter year ended 31 December 2025 and hence the comparative figures for the quarter and half year ended 30 September 2025 represent the Standalone Financial Statements of the Holding Company. Our conclusion on the Statement is not modified in respect of this matter.

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

PARV AND CO * Chartered Accountants * FRN No. 029582N

CA Jyoti Rani
Partner
Membership No.: 553495
UDIN: **26553495EJCVSV7065**
Place: New Delhi
Date: 12 November, 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 : finance@gyftrltd.com
CIN : L74900MH1984PLC032831; Website : gyftrltd.com

Statement of unaudited Consolidated Financial Results for the Quarter ended 30th September, 2026

(Rs. in lakh except EPS)

S.No.	Particulars	Quarter ended			Half Year ended		For year ended
		30-Sep-26 (Unaudited)	30-Jun-26 (unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (audited)
i)	Revenue from operations	12,478.30	15,530.19	-	28,008.49	-	39,635.75
II)	Net gain/ (loss) on fair value changes	3.72	288.99	(975.01)	292.71	(562.02)	(1,609.72)
III)	Other Income	481.01	457.76	1,996.13	938.76	2,686.59	6,114.99
III)	**Total Income (I+II+III)**	**12,963.02**	**16,276.94**	**1,021.12**	**29,239.96**	**2,124.57**	**44,141.02**
	Expenses						
i)	Purchase of Stock-in-Trade	12,308.87	15,440.54	-	27,749.41	-	38,974.81
ii)	Finance Costs	2.62	5.80	19.02	8.43	22.36	32.84
iii)	Fees and commission expense	0.00	0.00	38.75	0.00	51.00	450.51
iv)	Impairment on financial instruments	-	-	225.96	-	121.20	403.20
v)	Employee benefits expenses	85.31	69.09	16.44	154.39	27.91	141.17
vi)	Depreciation and amortization	144.96	141.28	137.21	286.24	220.56	647.94
vii)	Other expenses	112.46	94.62	258.23	207.08	519.68	923.42
IV)	**Total Expenses**	**12,654.22**	**15,751.33**	**695.61**	**28,405.55**	**962.69**	**41,573.89**
V)	**Profit before exceptional items and tax (III-IV)**	**308.80**	**525.61**	**325.51**	**834.41**	**1,161.88**	**2,567.13**
VI)	Exceptional items	-	-	-	-	-	-
VII)	Share of profit / (loss) of associate	26.92	163.36	-	190.28	-	342.33
VIII)	**Profit before tax (V-VI+VII)**	**335.72**	**688.97**	**325.51**	**1,024.69**	**1,161.88**	**2,909.46**
IX)	**Tax expense**	87.34	160.94	(177.67)	248.28	188.45	728.14
X)	**Profit for the period/year (VIII-IX)**	**248.38**	**528.03**	**503.19**	**776.41**	**973.43**	**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
	ii) Fair value change on equity instruments through other comprehensive income	-	-	79.96	-	79.96	77.89
	Share of Associate	2.03	0.34	-	2.37		(0.07)
	Sub Total (A)	**2.03**	**0.34**	**79.96**	**2.37**	**79.96**	**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)	**2.03**	**0.34**	**79.96**	**2.37**	**79.96**	**79.30**
XII)	**Total Comprehensive Income for the period/year (IX+X)**	**250.41**	**528.36**	**583.15**	**778.78**	**1,053.39**	**2,260.61**
XIII)	**Paid-up Equity share capital**	**7,680.83**	**7,680.83**	**1,256.86**	**7,680.83**	**1,256.86**	**7,680.83**
XIV)	**Other Equity**		-	-		-	**40,842.36**
XV)	**Earnings per share(EPS) (Face value Re. 10 per share)**						
	Basic (Rs.)	0.32	0.69	4.64	1.01	8.38	3.16
	Diluted (Rs.)	0.32	0.69	4.64	1.01	8.38	3.16
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised

GYFTR LIMITED

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 **13 November, 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	The Gyftr Limited (Formerly Known as LKP Finance Limited) (hereinafter referred to as the "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. The investment in the associate has been accounted for using the equity method in accordance with the requirements of Ind AS 28. For the quarter ended September 30, 2026, the Holding Company's share of profit/(loss) and other comprehensive income, if any, of the associate has been recognized for the period from April 1, 2026 to September 30, 2026
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 Holding 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 in mutual funds amounting to Rs.653.32. lakhs have been attached by the Recovery Officer. The matter is currently pending before the Debt Recovery Appellate Tribunal (DRAT), Chennai.
5	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'.
6	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 during FY 2025–26, income relating to the erstwhile NBFC activities, including interest income and other ancillary income arising from financing activities, has been presented under "Other Income" instead of "Revenue from Operations". Accordingly, the comparative Statement of Profit and Loss for the quarter ended 30 September 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 holding company.
7	The Holding Company has prepared its Consolidated Financial Statements for the first time for the Quarter year ended 31 december 2025, consequent upon the acquisition of its Associate,Mufinpay Payment Solutions Private Limited, during the period. Accordingly, the comparative figures for the quarter ended 30 September 2025 represent the Standalone Financial Statements of the Holding Company and, therefore, are not comparable with the figures for the current quarter year
8	Net gain/(loss) on fair value changes for the quarter ended 30 September 2026 includes unrealised gain/ (loss) of Rs. 428.27 Lakhs
9	The figures of previous periods/year have been regrouped/reclassified whenever considered necessary.
10	The Corporate Identification Number (CIN) of the Company has been changed from L65990MH1984PLC032831 to L74900MH1984PLC032831, with effect from 1 June 2026, pursuant to the change in the object clause of the Company.
11	These consolidated results are available under Investors section of our website at gyftrltd.com and under Financial Results at Corporate section of www.bseindia.com. and www.nseindia.com

GYFTR LIMITED

Umesh Aggarwal
Whole Time Director
DIN-03109928

Place : New Delhi
Date :13-11-2026

Gyftr Limited (Formerly Known as LKP Finance Limited)
CIN: L74900MH1984PLC032831
Consolidated Statement of Assets and Liabilities as at 30th September, 2026
(Amount in INR Lakhs, unless otherwise stated)

Particular	As at 30 Sept 2026	As at 31 March 2026
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	111.05	125.88
(b) Other Intangible assets	2,383.23	2,647.64
(c) Intangibable Assets Under Development	142.91	-
(d) Right of use assets	8.32	-
(e) Investment Property	2,189.72	2,189.72
(f) Financial Assets		
(i) Investment	26,559.90	26,367.26
(g) Deferred tax assets (net)	580.35	705.07
(h) Other non-current assets	1,132.82	1,132.83
Total Non-Current Assets	**33,108.30**	**33,168.40**
(2) Current Assets		
(a) Financial Assets		
(i) Investment	12,708.88	8,608.43
(ii) Loans	2,545.83	6,408.05
(iii) Trade receivables	792.46	1,458.38
(iv) Cash and cash equivalents	1,006.41	301.06
(v) Bank balances other than (b) above	223.44	227.91
(vi) Other Financial Assets	672.00	801.16
(b) Current Tax Assets (Net)	-	-
(c) Other current assets	1,357.99	547.68
Total Current Assets	**19,307.01**	**18,352.67**
TOTAL ASSETS	**52,415.31**	**51,521.07**
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity share capital	7,680.83	7,680.83
(b) Other equity	41,621.13	40,842.36
Total Equity	**49,301.96**	**48,523.18**
LIABILITIES		
(2) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	100.77	109.15
(ii) Lease Liabilities	5.09	-
(b) Provisions	-	30.08
(c) Deferred tax liabilities (Net)	-	-
Total Non-current liabilities	**105.86**	**139.23**
(3) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	16.51	15.87
(ii) Lease Liabilities	3.47	-
(iii) 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	0.18	1,247.04
(iv) Other Payable		
(a) total outstanding dues of micro enterprises and small enterprises	-	-
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,596.86	83.32
(v)Provisions	30.08	-
(vi) Other financial liabilities	79.02	202.33
(b) Other current liabilities	25.47	80.97
(c) Current tax liabilities (net)	1,255.90	1,229.13
Total Current liabilities	**3,007.49**	**2,858.65**
Total Equity and Liabilities	**52,415.31**	**51,521.07**



Gyftr Limited (Formerly Known as LKP Finance Limited)
CIN: L74900MH1984PLC032831
Statement of Consolidated Cash Flow for the Quarter ended 30 September, 2026
(Amount in INR Lakhs, unless otherwise stated)

Particular	For the period ended 30 Sept, 2026	For the year ended 31 March, 2026
A. Cash flow from operating activities		
Profit before tax	**834.41**	**2,567.13**
Adjustments for:		
Depreciation and amotisation	286.24	647.94
Loss/ (profit) on disposal of property, plant and equipment	2.38	-
Interest expenses	6.59	32.56
Interest income	(930.65)	(2,181.06)
Dividend income	(0.00)	(13.38)
Gratuity Expenses	-	1.34
Share of profit in associate	(190.28)	(342.33)
(Net gain)/loss on fair value changes	(292.71)	1,609.72
Impairment on financial instruments	-	403.20
Profit on sale of assets	-	(298.50)
Operating profit before working capital changes	**(284.01)**	**2,768.95**
Adjustments for:		
Increase / (decrease) in trade payables and other payables	266.68	1,318.91
(Increase) / decrease in other financial liabilities	(123.32)	139.32
(Increase) / decrease in other current liabilities	(55.51)	17.61
Increase / (decrease) Other non-current assets	-	(0.15)
Increase / (decrease) Trade receivables	665.92	(1,458.38)
Increase / (decrease) Other Financial Assets	129.16	(628.21)
Increase / (decrease) Other current assets	(810.31)	(547.68)
Cash generated from operations	**(211.37)**	**1,610.37**
Direct tax paid (net of refunds)	(96.79)	(441.92)
Net cash from/ (used in) operating activities (A)	**(308.16)**	**1,168.45**
B. Cash flow from investing activities		
Purchase of Property, plant and equipment including intangible assets	(8.33)	(3,418.16)
Purchase of Investment Property	-	(2,189.72)
Proceeds from sale of Fixed Assets	-	297.00
Purchase of intangible assets (including intangible assets under development)	(142.91)	
(Increase)/decrease in Investments	(3,617.46)	7,581.91
Investment in Associate	-	(26,025.00)
(Increase)/ decrease in bank deposits	4.48	1,638.40
Interest received	930.65	1,562.17
Dividend received	0.00	13.46
(Increase)/decrease in loan	3,862.22	9,714.12
Net cash from/ (used in) investing activities (B)	**1,028.65**	**(10,825.82)**
C. Cash flow from financing activities		
Dividend paid	-	-
Payment of lease liabilities	(1.06)	-
Increase / (decrease) in borrowings	(7.74)	(3,471.64)
Proceeds of right issue net share issue expenses	-	11,582.56
Interest paid	(6.34)	(32.56)
Net cash from/ (used in) financing activities (C)	**(15.14)**	**8,078.36**
Net changes in cash and cash equivalents (A+B+C)	705.35	(1,579.01)
Cash and cash equivalents at the beginning of the year	301.06	1,880.08
Cash and cash equivalents at the end of the year	**1,006.41**	**301.06**
Components of cash and cash equivalents		
Cash on Hand	0.21	0.19
Balances with banks:		
- In Current accounts	1,006.20	184.87
Cheques on hand	-	116.00
Total	**1,006.41**	**301.06**

