DEOKI BIJAY & CO. Chartered Accountants

Limited Review Report on unaudited standalone financial results of NPR Finance Ltd for the quarter ended 30th June, 2026, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Review Report to
The Board of
Directors NPR
Finance Limited

We have reviewed the accompanying statement of unaudited financial results of NPR Finance Limited ("the Company") for the quarter ended 30th June, 2026 ("the Statement) attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations,2015 ('the Regulation) as amended.

This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34"Interim Financial Reporting"("IndAS34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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 view to obtain moderate assurances to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act,2013 as amended read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

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Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DEOKI BIJAY & CO
Chartered Accountants
Firm's Registration No. 313105E

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

(CA. D. N. Agrawal)
(Partner)
Membership No. 051157

Place: Kolkata

Date: 12th August,2026

UDIN- 26051157FESJEC2324

NPR Finance Limited

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2026

₹ In lakhs

Sl. No.	PARTICULARS	Quarter ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		Unaudited	Audited	Unaudited	Audited
	1	1	2	3	4
	Revenue from operations				
(i)	Interest Income	96.73	85.83	93.82	390.54
(ii)	Recovery from Bad Debts	2.64	8.15	10.03	28.51
(iii)	Dividend Income	0.01	0.01	-	0.08
(iv)	Fee & Commission Income	1.01	0.84	0.60	3.79
(v)	Sales : Shares & Securities	4.67	5.14	8.10	81.54
(I)	**Total Revenue from Operations**	105.06	99.97	112.55	504.46
(II)	**Other Income**	3.32	7.31	1.09	9.09
(III)	**Total Income (I+II)**	108.38	107.28	113.64	513.55
	Expenses				
(i)	Finance Cost	0.68	0.75	0.37	2.61
(ii)	Fee & Commission Expense	-	0.05	0.01	0.15
(iii)	Impairment on Financial Instrument	-	0.36	0.04	0.36
(iv)	Purchases of Stock -in-Trade	4.49	5.13	29.31	125.45
(v)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(0.37)	10.84	(21.37)	(26.95)
(vi)	Employee Benefit Expense	52.66	87.01	63.24	277.08
(vii)	Depreciation & amortisation	0.74	1.70	3.32	8.53
(viii)	Other Expenses	30.04	9.58	25.91	100.17
(ix)	Contingent Provision for standard Asset	-	-	-	-
(IV)	**Total Expenses**	88.24	115.42	100.83	487.40
(V)	Profit/(Loss) before Exceptional items & Tax (III-IV)	20.14	(8.14)	12.81	26.15
(VI)	Exceptional Items	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	20.14	(8.14)	12.81	26.15
	Tax Expense				
(i)	Current Tax	-	(5.71)	0.15	3.14
(ii)	Deferred Tax	(0.07)	8.39	(1.76)	5.32
(iii)	MAT Credit Entitlement	-	(3.14)	-	(3.14)
(VIII)	Total Tax Expense	(0.07)	(0.46)	(1.61)	5.32
(IX)	**Profit after Tax (VII-VIII)**	**20.21**	**(7.68)**	**14.42**	**20.83**
(X)	**Other Comprehensive Income**				
	A (i) Items that will not be reclassified to profit or loss Remeasurement of the defined benefits plan	-	45.07	-	45.07
	(ii) Equity investments through other Comprehensive Income	-	(174.75)	-	(174.75)
	(iii) Income Tax relating to items that will not be reclassified to profit or loss	-	10.12	-	10.12
	subtotal (A)	-	(119.56)	-	(119.56)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	subtotal (B)	-	-	-	-
	Total Other Comprehensive income	-	**(119.56)**	-	**(119.56)**
(XI)	**Total Comprehensive Income for the period (IX + X)**	**20.21**	**(127.24)**	**14.42**	**(98.73)**
(XII)	Paid up Equity Share Capital (Face Value Rs. 10/- each)	598.96	598.96	598.96	598.96
(XIII)	Reserve excluding Revaluation Reserves	**4,330.36**	**4,310.15**	**4,422.52**	**4,310.15**
(XIV)	Earnings per share (EPS) (Not Annualized) (in ₹)				
	a) Basic and Diluted EPS (before Exceptional items)				
	- Basic	0.34	(0.13)	0.24	0.35
	- Diluted	0.34	(0.13)	0.24	0.35
	b) Basic and Diluted EPS (after Exceptional items)				
	- Basic	0.34	(0.13)	0.24	0.35
	- Diluted	0.34	(0.13)	0.24	0.35

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

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CIN - L65921WB1989PLC047091

NPR FINANCE LIMITED

NPR Finance Limited

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2026

1 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12th August, 2026.

2 The Company has followed Prudential norms of Reserve Bank of India applicable to Base Layer Non Deposit Taking NBFCs for asset Classification & provisioning norms as on 30th June 2026,

3 Disclosure pertaining to RBI Direction-RBI/DOR/2025-26/359 DOR.ACC.REC.No.278/21.04.018/2025-26-Reserve Bank of India (Non-Banking Financial Companies - Financial Statements: Presentation and Disclosures) Directions, 2025

I. Read with RBI Direction-RBI/DOR/2025-26/352 DOR.STR.REC.271/21.04.048/2025-26-Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025
i.The Company has not transferred any loan not in default through assignment during the quarter ended 30th June,2026.
ii.The Company has not acquired any loan through assignment during the quarter ended 30th June,2026.
iii.Disclosures on Stressed loans-not applicable as no stressed loans were acquired or transferred during the quarter ended 30th June,2026.

iv.Disclosures on Co-Lending Arrangements (CLA)-not applicable as their was no such instances during the quarter ended 30th June,2026.

II. Read with RBI Directions-RBI/DOR/2025-26/357 DOR.STR.REC.276/21.04.048/2025-26 Reserve Bank of India (Non-Banking Financial Companies - Resolution of Stressed Assets) Directions, 2025 and RBI/DOR/2025-26/347 DOR.CRE.REC.No.266/07-01-008/2025-26-Reserve Bank of India (Non-Banking Financial Companies - Credit Facilities) Directions, 2025.

i.The Company has not lent any funds for project finance activities during the quarter ended 30th June, 2026 nor has any recoverable balalnce as at the same dates.

4 The figures for the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of the year ended March 31, 2026 and the unaudited figures of nine months ended 31st December, 2025.

5 These financial results has been prepared in accordance with the recognition and measurement principles laid down in IND AS presrcibed under section 133 of the Companies Act,2013 read with the relevant Rules issued thereunder and other recognised accounting principles generally accepted in India and in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.

6 The Financial results for the quarter ended 30th June,2026 have been subjected to "Limited Review" by the Statutory Auditors of the Company.

7 Figures for the previous periods have been regrouped/rearranged/reclassified, whereever necessary to confirm to current period

By Order of the Board
For NPR Finance Ltd.

Pawan Kumar Todi
Managing Director
DIN:- 00590156

Date :12th August 2026
Place : Kolkata

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

NPR FINANCE LTD. KOLKATA

NPR FINANCE LIMITED

NPR Finance Limited

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE 2026

₹ in lakhs

PARTICULARS	Quarter ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
1	1	2	3	4
1 Segment Revenue				
a Financing Activities	105.06	99.97	112.55	504.46
b Real Estate	-	-	-	-
Total	105.06	99.97	112.55	504.46
Less: Inter Segment revenue	-	-	-	-
Net sales/Income from operation	105.06	99.97	112.55	504.46
2 Segment Results (Profit)(+)/loss(-) before tax and interest and exceptional items from each segment				
a Financing Activities	17.50	(14.70)	12.09	19.67
b Real Estate	-	-	-	-
Total	17.50	(14.70)	12.09	19.67
c Finance Cost	0.68	0.75	0.37	2.61
d Other unallocable expenditure net off Unallocable Income	(3.32)	(7.31)	(1.09)	(9.09)
Total Profit/(Loss) before tax	20.14	(8.14)	12.81	26.15
3 Segment Assets				
a Financing Activities	4,643.61	4,622.87	4,759.63	4,622.87
b Real Estate	432.96	432.96	432.96	432.96
c Unallocated	-	-	-	-
Total	5,076.57	5,055.83	5,192.59	5,055.83
4 Segment Liabilities				
a Financing Activities	145.47	144.94	169.33	144.94
b Real Estate	1.08	1.08	1.08	1.08
c Unallocated	-	-	-	-
Total	146.55	146.02	170.41	146.02

Note : Figures for the previous period/year are reclassified/re-grouped/re-arranged,wherever necessary to confirm to current periods' presentation.

Date : 12th August 2026
Place : Kolkata

DEOKI BIJAY & CO. CHARTERED ACCOUNTANTS KOLKATA

By Order of the Board
For NPR Finance Ltd.

NPR FINANCE LTD. KOLKATA

PAWAN KUMAR TODI
Managing Director
DIN:- 00590156

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