Limited Review Report on unaudited standalone financial results of NPR Finance Ltd for the quarter ended 30th September, 2026 and year to date results for the period from 1st April, 2026 to 30th September, 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 September, 2026 and year to date results for the period from 1st April, 2026 to 30th September, 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 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
UDIN– 26051157PYXIMB3728

Place: Kolkata
Date: 13th November, 2026

NPR Finance Limited

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

₹ in lakhs

Sl. No.	PARTICULARS	Quarter ended			Half year Ended		Year Ended
		30/09/2026	30/06/2026	30/09/2025	30/09/2026	30/09/2025	31/03/2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1	2	3	4	5	6	7
	Revenue from operations						
(i)	Interest Income	109.62	96.73	107.38	206.35	201.20	390.54
(ii)	Recovery from Bad Debts	2.16	2.64	4.41	4.80	14.64	28.51
(iii)	Dividend Income	0.07	0.01	0.05	0.08	0.05	0.08
(iv)	Fee & Commission Income	0.87	1.01	0.93	1.88	1.53	3.79
(v)	Sales : Shares & Securities	8.76	4.67	32.58	13.43	40.68	81.54
(I)	Total Revenue from Operations	121.48	105.06	145.55	226.54	258.10	504.46
(II)	Other Income	-	3.32	0.31	3.32	1.40	9.09
(III)	Total Income (I+II)	121.48	108.38	145.86	229.86	259.50	513.55
	Expenses						
(i)	Finance Cost	0.85	0.68	0.67	1.53	1.04	2.61
(ii)	Fee & Commission Expense	-	-	0.06	-	0.07	0.15
(iii)	Impairement on Financial Instrument	-	-	(0.04)	-	-	0.36
(iv)	Purchases of Stock -in-Trade	8.27	4.49	71.89	12.76	101.20	125.45
(v)	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1.24)	(0.37)	(36.26)	(1.61)	(57.63)	(26.95)
(vi)	Employee Benefit Expense	59.05	52.66	69.77	111.71	133.01	277.08
(vii)	Depreciation & amortisation	0.88	0.74	1.75	1.62	5.07	8.53
(viii)	Other Expenses	20.85	30.04	42.30	50.89	68.21	100.17
(ix)	Contingent Provision for standard Asset	-	-	-	-	-	-
(IV)	Total Expenses (IV)	88.66	88.24	150.14	176.90	250.97	487.40
(V)	Profit/(Loss) before Exceptional items & Tax(III-IV)	32.82	20.14	(4.28)	52.96	8.53	26.15
(VI)	Exceptional Items	-	-	-	-	-	-
(VII)	Profit/(Loss) before Tax (V-VI)	32.82	20.14	(4.28)	52.96	8.53	26.15
	Tax Expense						
(i)	Current Tax	12.24	-	(0.15)	12.24	-	3.14
(ii)	MAT Credit Entitlement	-	-	-	-	-	(3.14)
(iii)	Deferred Tax	3.48	(0.07)	7.45	3.41	5.69	5.32
(VIII)	Total Tax Expense	15.72	(0.07)	7.30	15.65	5.69	5.32
(IX)	Profit/(Loss) after Tax (VII-VIII)	17.10	20.21	(11.58)	37.31	2.84	20.83
(X)	Other Comrehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	Remeasurement of the defined benefits plan	-		-	-	-	45.07
	(ii) Equity investments through other Comrehensive Income	-		-	-	-	(174.75)
	(iii) Income Tax relating to items that will not be reclassified to profit or loss	-		-	-	-	10.12
	subtotal (A)	-	-	-	-	-	(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 Comrehensive Income	-	-	-	-	-	(119.56)
(XI)	Profit/(Loss) for the period (IX - X)	17.10	20.21	(11.58)	37.31	2.84	(98.73)
(XII)	Paid up Equity Share Capital (Face Value Rs. 10/- each)	598.96	598.96	598.96	598.96	598.96	598.96
(XIII)	Other Equity	4,347.46	4,330.36	4,412.68	4,347.46	4,412.68	4,310.15
(XIV)	Earnings per share (EPS) (Not Annualized) (in ₹)						
	a) Basic and Diluted EPS (before Exceptional items)						
	- Basic	0.29	0.34	(0.19)	0.62	0.05	0.35
	- Diluted	0.29	0.34	(0.19)	0.62	0.05	0.35
	b) Basic and Diluted EPS (after Exceptional items)						
	- Basic	0.29	0.34	(0.19)	0.62	0.05	0.35
	- Diluted	0.29	0.34	(0.19)	0.62	0.05	0.35

DECKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

NPR FINANCE LIMITED KOLKATA

REGISTERED OFFICE :
6th Floor, South Wing, Adventz Infinity@5, Street Number 18, BN - Block, Sector - V,
Bidhannagar, Kolkata-700091, West Bengal, Phone : 033-4849 6490
E-mail : npr1@nprfinance.com, Website : www.nprfinance.com
CIN - L65921WB1989PLC047091

NPR Finance Limited

1 The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 13th November, 2026

2 The Company has followed Prudential norms of Reserve Bank of India applicable to NBFCs-Base Layer for asset Classification & provisioning norms as on 30th September, 2026.

3 These financial results has been prepared in accordance with the recognition and measurement principles laid down in IND AS prescribed 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.

4 The Financial results for the quarter and half year ended 30th September,2026 have been subjected to "Limited Review" by the Statutory Auditors of the Company.

5 Figures for the previous period/year have been regrouped/rearranged/reclassified, whereever necessary to confirm to current period classification.

By Order of the Board
For NPR Finance Ltd.

Pawan Kumar Todi
Managing Director
DIN-00590156

Date : 13th November, 2026
Place: Kolkata

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NPR Finance Limited

SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

₹ in lakhs

PARTICULARS	Quarter ended			Half Year Ended		Year Ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	1	2	3	4	5	6
1 Segment Revenue						
a Financing Activities	121.48	105.06	145.55	226.54	258.10	504.46
b Real Estate	-	-		-		-
Total	121.48	105.06	145.55	226.54	258.10	504.46
Less: Inter Segment revenue	-	-		-		-
Net sales/Income from operation	121.48	105.06	145.55	226.54	258.10	504.46
2 Segment Results (Profit)(+)/loss(-) before tax and interest and exceptional items from each segment						
a Financing Activities	33.67	17.50	(3.92)	51.17	8.17	19.67
b Real Estate	-	-		-		-
Total	33.67	17.50	(3.92)	51.17	8.17	19.67
c Finance Cost	0.85	0.68	0.67	1.53	1.04	2.61
d Other unallocable expenditure net off Unallocable Income	-	(3.32)	(0.31)	(3.32)	(1.40)	(9.09)
Total Profit/(Loss) before tax	32.82	20.14	(4.28)	52.96	8.53	26.15
3 Segment Assets						
a Financing Activities	4,665.53	4,643.61	4,766.29	4,665.53	4,766.29	4,622.87
b Real Estate	432.96	432.96	432.96	432.96	432.96	432.96
c Unallocated	-	-		-		-
Total	5,098.49	5,076.57	5,199.25	5,098.49	5,199.25	5,055.83
4 Segment Liabilities						
a Financing Activities	150.29	145.47	185.83	150.29	185.83	144.94
b Real Estate	1.08	1.08	1.08	1.08	1.08	1.08
c Unallocated	-	-		-		-
Total	151.37	146.55	186.91	151.37	186.91	146.02

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

Date : 13th November, 2026
Place : Kolkata

By Order of the Board
For NPR Finance Ltd.

PAWAN KUMAR TODI
Managing Director
DIN:- 00590156

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NPR Finance Limited

STATEMENT OF ASSETS AND LIABILITIES AS AT 30/09/2026

₹ in lakhs

SL NO.		30/09/2026 Unaudited	30/09/2025 Unaudited	31/03/2026 Audited
	ASSETS			
(1)	Financial Assets			
(a)	Cash & Cash equivalents	3.98	15.82	10.51
(b)	Bank Balances other than specified in (a) above	30.00	30.00	30.00
(c)	Receivable			
	-Trade Receivables	0.07	2.04	7.41
(d)	Loans	3,975.33	3,862.46	3,908.08
(e)	Investments	526.88	701.62	526.88
(f)	Other Financial Assets	3.08	2.73	28.06
(2)	Non Financial assets			
(a)	Inventory	54.57	83.63	52.95
(b)	Investment Property	432.96	432.96	432.96
(c)	Property Plant & equipment	24.72	10.77	25.33
(d)	Other Intangible assets	0.17	1.90	0.35
(e)	Current Tax Asset (Net)	41.78	34.68	30.28
(f)	Other Non Financial assets	4.95	20.64	3.02
	Total Assets	5,098.49	5,199.25	5,055.83
	LIABILITIES & EQUITIES			
	Liabilities			
(1)	Financial Liabilities			
(a)	Payables			
	Trade Payables			
	(i) Total Outstanding dues of micro enterprises and small enterprises; and	-	-	-
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-
	Other Payables			
	(i) Total Outstanding dues of micro enterprises and small enterprises; and	-	-	-
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-
(b)	Borrowring other than debt Securities	18.65	27.05	34.65
(c)	Deposits	-	-	-
(d)	Other Financial Liabilities	1.70	9.16	10.16
(2)	Non Financial Liabilities			
(a)	Provisions	25.15	52.93	24.98
(b)	Deferred Tax Liability (Net)	68.71	74.61	60.98
(c)	Other Non Financial Liabilities	37.16	23.16	15.25
(3)	Equity			
(a)	Equity Share Capital	599.66	599.66	599.66
(b)	Other Equity	4,347.46	4,412.68	4,310.15
	Total Liabilities and Equity	5,098.49	5,199.25	5,055.83

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

Date : 13th November, 2026
Place: Kolkata

DEOKI BIJAY & CO. KOLKATA CHARTERED ACCOUNTANTS

NPR FINANCE LTD. KOLKATA

By Order of the Boar
For NPR Finance Ltd

Pawan Kumar Todi
Managing Director
DIN-00590156

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NPR Finance Limited

Statement of Cash Flow for the half year ended 30/09/2026

₹ in lakhs

	Particulars	Half Year ended 30/09/2026 (Unaudited)	Half Year ended 30/09/2025 (Unaudited)	Year ended 31/03/2026 (Audited)
A	CASH FLOW FROM OPERATING ACTIVITIES			
	Net Profit/(Loss) before tax and extraordinary items	52.96	8.53	26.15
	Financial Expenses	1.53	1.04	2.61
	Depreciation	1.62	5.07	8.53
	(Profit)/Loss on Assets	-	0.13	(0.22)
	Contingent provision for Standard asset	-	-	(6.05)
	Expected Credit loss	(0.52)	(0.02)	0.36
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	55.59	14.75	31.38
	Adjustments for :			
	Loans	(67.25)	64.33	18.73
	Trade Receivable	7.84	(0.46)	(6.24)
	Financial Assets	24.98	5.19	(20.14)
	Inventory	(1.61)	(57.63)	(26.95)
	Other Non Financial assets	(1.93)	(16.30)	1.33
	Trade & Other payables	-	-	-
	Other Financial Liabilities	(6.82)	5.88	(0.73)
	Other Non Financial Liabilities	20.52	(5.80)	(6.41)
	Provisions	0.17	0.35	23.51
	CASH GENERATED FROM OPERATIONS	31.49	10.31	14.48
	Financial Expenses	(1.78)	(2.14)	(3.41)
	Direct Taxes Paid	(19.41)	26.83	27.13
	NET CASH FROM OPERATING ACTIVITIES (A)	10.30	35.00	38.20
B	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Fixed Assets	(0.83)	-	(17.00)
	Sale of Fixed Assets	-	0.08	0.97
	NET CASH FROM INVESTING ACTIVITIES (B)	(0.83)	0.08	(16.03)
C	CASH FLOW FROM FINANCING ACTIVITIES			
	Increase (Decrease) in Borrowing other than Debt securities & Deposits	(16.00)	(36.05)	(28.45)
	(Increase) Decrease in Fixed Deposit with Banks	-	-	-
	NET CASH FROM FINANCING ACTIVITIES (C)	(16.00)	(36.05)	(28.45)
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(6.53)	(0.97)	(6.28)
	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	10.51	16.79	16.79
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	3.98	15.82	10.51

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

By Order of the Board
For NPR Finance Ltd.

Pawan Kumar Todi
Managing Director
DIN-00590156

Date : 13th November, 2026
Place : Kolkata

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