DSP
FINANCE

Date: November 4, 2026

To,
The General Manager- Listing CRD
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort Mumbai,
Maharashtra 400001

Subject: Outcome of 153rd Board Meeting pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Ma'am,

With reference to the captioned subject and pursuant to Listing Regulations read with SEBI Master Circular dated October 15, 2025, and other applicable regulations and circular(s) as issued by SEBI from time to time, we inform herewith that the Board of Directors of the Company at their 153rd meeting held on Wednesday, November 4, 2026, had, inter alia:

- Approved the Un-Audited Standalone & Consolidated Financial Results along with Limited Review Report for the Quarter and Half year ended September 30, 2026;

Accordingly, we enclose herewith:

- Un-Audited Standalone & Consolidated Financial Results for the Quarter and Half year ended September 30, 2026, in the prescribed format along with Limited Review Report issued by the Statutory Auditors of the Company,
- Details as per Regulation 52(4) of Listing Regulations.

Further, in accordance with Regulation 52(8) of the Listing Regulations, the Company would be publishing the Un-Audited Standalone & Consolidated Financial Results for the Quarter and Half year ended September 30, 2026, in the newspaper within the prescribed timeline.

The Board Meeting commenced at 12:15 p.m. (IST) and concluded at 02:10 p.m. (IST).

We request you to take the aforesaid information on record.

Thanking you,
Yours faithfully,

For **DSP Finance Private Limited**

AMRITA BIJOY MAJI
Digitally signed by AMRITA BIJOY MAJI
Date: 2026.11.04 14:11:54 +05'30'

Amrita Maji
Company Secretary
Membership No.: A51888

Shah Gupta & Co.
Chartered Accountants

Bombay Mutual Building,
2nd & 3rd Floor, Dr. D. N. Road, Fort,
Mumbai - 400 001.

Tel. : +91(22) 4000 4769
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Web : www.shahgupta.com

Independent Auditors' Review Report on Standalone Unaudited quarterly and half yearly Financial Results of the Company pursuant to the Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF
DSP Finance Private Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of DSP Finance Private Limited ("the Company") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

2. This Statement, which 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" ("Ind AS 34"), 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 compliance with Regulation 33 and Regulation 52 of the Listing Regulations, including relevant circulars issued by the Securities and Exchange Board of India ("SEBI"), guidelines and directions issued by the Reserve Bank of India from time to time as applicable to the Company. 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 persons 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 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

Emphasis of Matter

5. We draw attention to Note 11 to the Statement, which describes the Scheme of Amalgamation of Salter Technologies Private Limited ("Transferor Company") with the Company, with an appointed date of April 1, 2024. The Scheme was approved by the Hon'ble National Company Law Tribunal by its order dated July 21, 2026 and became effective on August 17, 2026.

   Consequent to the Scheme becoming effective during the current period, the accompanying Statement for the quarter and half year ended September 30, 2026 has been prepared after giving effect to the amalgamation in accordance with Ind AS 103, *Business Combinations*. Accordingly, the financial information presented in the Statement for the quarter ended June 30, 2026, the quarter and half year ended September 30, 2025, and the year ended March 31, 2026 has been recast to give effect to the amalgamation from the appointed date.

   The recast financial information has been prepared by the Management based on the approved Scheme and the underlying financial information of the amalgamating entities. Consequently, the recast financial information for the aforesaid periods differs from the financial information previously reviewed or audited and reported upon before giving effect to the Scheme.

   Our conclusion is not modified in respect of this matter.

For **SHAH GUPTA & CO.,**
Chartered Accountants
Firm Registration No.: 109574W



Heneel K Patel
Partner
M. No. 114103
Unique Document Identification Number (UDIN) for this document is: 26114103SRKCLG1416
Place: Mumbai
Date: November 04, 2026

DSP Finance Private Limited

(CIN: U64920MH1996PTC099483)
Registered Office: 11th Floor, Mafatlal Centre, Nariman point, Mumbai - 400021
Tel. No.: +91 22 41765522 Email: compliance@dspfin.com Website: www.dspfin.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30, 2026

(Currency : Indian Rupees in lakhs)

Particulars	For the Quarter Ended			For Half Year Ended		For the Year Ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	Mar 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(I) Revenue from operations						
(a) Interest income	16,820.32	13,479.12	5,866.90	30,299.44	10,104.93	29,528.54
(b) Fees and commission income	2,894.57	737.96	1,029.23	3,632.53	6,123.63	9,791.32
(c) Net gain on fair value changes	604.67	447.90	380.66	1,052.57	788.40	1,684.78
Total revenue from operations	**20,319.56**	**14,664.98**	**7,276.79**	**34,984.54**	**17,016.96**	**41,004.64**
(II) Other income	-	0.76	0.00	0.76	0.11	2.30
(III) Total income (I + II)	**20,319.56**	**14,665.74**	**7,276.79**	**34,985.30**	**17,017.07**	**41,006.94**
(IV) Expenses						
(a) Finance costs	10,513.29	7,061.98	1,484.87	17,575.27	2,095.20	10,441.61
(b) Fees and commission expense	37.61	25.76	-	63.37	-	39.10
(c) Impairment on financial instruments	1,876.26	(258.07)	410.59	1,618.19	989.94	1,995.03
(d) Employee benefits expenses	2,068.33	1,886.99	1,163.60	3,955.32	2,266.22	5,133.13
(e) Depreciation, amortization and impairment	666.98	662.17	535.82	1,329.15	1,070.59	2,482.87
(f) Other expenses	1,090.72	761.80	990.91	1,852.52	1,374.27	3,139.16
Total expenses	**16,253.19**	**10,140.63**	**4,585.79**	**26,393.82**	**7,796.22**	**23,230.90**
(V) Profit before tax (III - IV)	**4,066.37**	**4,525.11**	**2,691.00**	**8,591.48**	**9,220.85**	**17,776.04**
(VI) Exceptional items						
Impairment of goodwill (refer note 12)	-	-	-	-	-	5,598.28
Total exceptional items	-	-	-	-	-	**5,598.28**
(VII) Profit/(loss) before tax (V - VI)	4,066.37	4,525.11	2,691.00	8,591.48	9,220.85	12,177.76
(VIII) Tax expense						
(a) Current tax	1,480.20	1,300.90	1,104.65	2,781.10	2,660.70	5,326.71
(b) Short / (excess) provision for earlier years	-	-	-	-		(54.88)
(c) Deferred tax	(454.08)	(81.41)	(186.89)	(535.48)	(319.34)	(770.71)
Total tax expense	**1,026.12**	**1,219.49**	**917.76**	**2,245.62**	**2,341.36**	**4,501.12**
(IX) Net Profit after tax for the year (VII-VIII)	**3,040.25**	**3,305.62**	**1,773.24**	**6,345.86**	**6,879.49**	**7,676.64**
(X) Other comprehensive income						
(a) Items that will not be reclassified to profit and loss						
(i) Remeasurement gains and (losses) on defined benefit obligations	(49.35)	(3.46)	(3.55)	(52.81)	(5.07)	(4.83)
(ii) Income tax relating to items that will not be reclassified to profit and loss	12.42	0.87	0.89	13.29	1.28	1.22
Total (a)	(36.93)	(2.59)	(2.66)	(39.52)	(3.79)	(3.61)
(b) Items that will be reclassified to profit and loss						
(i) Changes in fair value of debt instruments carried at fair value through OCI (FVTOCI)	(1,337.75)	(6.45)	-	(1,344.20)	-	150.16
(ii) Tax impact on above	336.71	1.62	-	338.34	-	(37.80)
Total (b)	(1,001.04)	(4.83)	-	(1,005.86)	-	112.36
Other comprehensive income (a+b)	**(1,037.97)**	**(7.42)**	**(2.66)**	**(1,045.38)**	**(3.79)**	**108.75**
(XI) Total Comprehensive Income for the year (IX + X)	**2,002.28**	**3,298.20**	**1,770.58**	**5,300.48**	**6,875.70**	**7,785.39**
(XII) Paid-up equity share capital (face value INR 10 per share)	26,751.29	26,751.29	26,751.29	26,751.29	26,751.29	25,000.00
(XIII) Earnings per equity share (not annualised)						
Total Weighted average No. of shares for basic EPS	26,75,12,918	26,75,12,918	26,75,12,918	26,75,12,918	26,75,12,918	26,75,12,918
Total Weighted average No. of shares for diluted EPS	26,82,99,861	26,82,99,861	26,80,78,852	26,82,99,861	26,80,78,852	26,80,78,852
Basic (in INR)	1.14	1.24	0.66	2.37	2.57	2.87
Diluted (in INR)	1.13	1.23	0.66	2.37	2.57	2.86

SIGNED FOR IDENTIFICATION BY
SHAH GUPTA & CO.
CHARTERED ACCOUNTANTS
MUMBAI

DSP FINANCE PRIVATE LIMITED MUMBAI

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Registered Office: 11th Floor, Mafatlal Centre, Nariman point, Mumbai - 400021
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30, 2026

Notes

1 Statement of assets and liabilites as at September 30, 2026

(Currency : Indian Rupees in lakhs)

Particulars	As at September 30, (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
(I) Financial assets		
(a) Cash and cash equivalents	43,002.26	17,829.58
(b) Bank balances other than (a) above	11,045.08	10,786.64
(c) Receivables		
Other Receivables	674.33	507.98
(d) Loans	6,50,486.89	4,00,306.68
(e) Investments	74,864.43	21,852.21
(f) Other financial assets	220.80	5,111.18
	7,80,293.79	**4,56,394.27**
(II) Non financial assets		
(a) Current tax assets (net)	1,887.00	1,678.85
(b) Deferred tax assets (net)	877.53	-
(c) Property, plant and equipment	180.75	154.61
(d) Capital work in progress	54.28	-
(e) Right of use assets	212.56	279.81
(f) Intangible assets under development	327.92	-
(g) Other intangible assets	2,356.31	3,551.06
(h) Other non-financial assets	332.28	287.36
	6,228.63	**5,951.69**
Total Assets	**7,86,522.42**	**4,62,345.96**
LIABILITIES AND EQUITY		
LIABILITIES		
(I) Financial liabilities		
(a) Payables		
(i) Trade payables		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of creditors other than micro enterprises and small enterprises	55.61	81.45
(ii) Other payables		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b) Debt securities	4,85,077.07	2,26,336.94
(c) Borrowings (other than debt securities)	1,35,335.88	76,343.15
(d) Lease liabilities	223.08	292.56
(e) Other-financial liabilities	2,633.34	2,017.17
	6,23,324.98	**3,05,071.27**
(II) Non-financial liabilities		
(a) Provisions	520.53	309.47
(b) Deferred tax liabilities (net)	-	9.58
(b) Other non-financial liabilities	812.70	452.64
	1,333.23	**771.69**
EQUITY		
(a) Equity share capital	26,751.29	25,000.00
(b) Other equity	1,35,112.92	1,31,503.00
	1,61,864.21	**1,56,503.00**
Total Liabilities and Equity	**7,86,522.42**	**4,62,345.96**

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30, 2026

2 Statement of cash flows for the half year ended September 30, 2026

(Currency : Indian Rupees in lakhs)

Particulars	For the period Ended September 30, 2026 (Unaudited)	For the period Ended September 30, 2025 (Unaudited)
A Cash flow from operating activities		
Profit before tax	8,591.48	9,220.84
Adjustments for		
Depreciation and amortisation	1,329.15	1,070.59
Interest adjustments lease liabilities	10.57	9.91
Interest expense	17,564.70	2,085.29
Interest income on loans	(30,299.44)	(10,104.93)
Impairment on financial assets	1,618.19	989.94
Net gain on fair value changes	(1,052.57)	(788.40)
Provision for compensated absences	128.60	28.98
Provision for gratuity	30.77	13.45
Employees stock option	60.73	24.78
Dividend received	(0.95)	-
Operating cash flow before working capital changes	**(2,018.76)**	**2,550.45**
Add / (less): adjustments for working capital changes		
(Increase) in trade receivables	(166.35)	(428.71)
(Increase) in loans	(2,22,138.73)	(1,09,375.50)
(Increase) in other financial assets	4,890.38	1.37
(Increase) in other non financial assets	(44.93)	(106.37)
(Increase) in other bank balances	(258.44)	(292.11)
(Decrease) / Increase in provisions	(1.12)	(322.00)
Increase in payables	(25.84)	(125.86)
Increase in other financial liabilities	616.17	64.55
Increase in other non-financial liabilities	360.06	940.36
Cash used in operations	**(2,18,787.56)**	**(1,07,093.82)**
Income taxes paid (net of refunds received)	(2,989.25)	(1,653.06)
Net cash used in operating activities -A	**(2,21,776.81)**	**(1,08,746.88)**
B Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets (including asset under development)	(447.05)	(366.31)
Sale of property, plant and equipment and intangible assets	-	-
Purchase of investments	(12,58,837.99)	(3,65,716.64)
Proceeds from sale of investments	12,06,174.85	3,21,197.92
Net cash generated from / (used in) investing activities - B	**(53,110.19)**	**(44,885.03)**
C Cash flow from financing activities		
Payment towards leases	(108.48)	(57.68)
Proceeds from issue of debt securities	8,02,950.52	78,676.37
Repayment of debt securities	(5,58,058.40)	-
Proceeds from borrowings (other than debt securities)	91,500.00	1,15,500.00
Repayment of borrowings (other than debt securities)	(36,223.96)	(29,225.41)
Net cash generated from / (used in) financing activities - C	**3,00,059.68**	**1,64,893.28**
Net increase in cash and cash equivalents (A+B+C)	**25,172.68**	**11,261.37**
Cash and cash equivalent as at the beginning of the year	17,829.58	9,199.28
Cash and cash equivalent as at the end of the year	43,002.26	20,460.65

Notes:

i) **Reconciliation of cash and cash equivalents as per the statement of cash flow**

Particulars	As at September 30, 2026	As at Septmeber 30, 2025
Cash and cash equivalents as per above comprise of the following:		
- Cash in hand	0.23	0.38
- In Current accounts	43,002.03	20,460.27
- In Fixed deposits	-	-
Balances as per statement of cash flows	**43,002.26**	**20,460.65**

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MUMBAI

DSP FINANCE PRIVATE LIMITED MUMBAI

DSP Finance Private Limited

Notes :

3. DSP Finance Private Limited is a non-deposit accepting Non-Banking Financial Company (NBFC) registered with the Reserve Bank of India (RBI). The Company has been classified as middle layer (NBFC - ML) based on RBI direction RBI/DOR/2025-26/339 DOR.FIN.REC.No.258/03.10.11912025- 26 - Reserve Bank of India (Non-Banking Financial Companies - Registration, Exemptions and Framework for Scale Based Regulation) Directions, 2025, dated November 28, 2025 (amended from time to time).

4. The standalone financial results of the Company, together with the results for the comparative reporting periods, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS), as prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India, and in accordance with the circulars, guidelines, and directions issued by the RBI from time to time, and in compliance with Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

5. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on November 04, 2026.

6. In compliance with regulation 52 of the Listing Regulations, a limited review of financial results for the half ended September 30, 2026 has been carried out by the statutory auditors of the Company.

7. Disclosure in compliance with Regulations 52(4) of the SEBI LODR Regulations, 2015 is attached as Annexure A.

8. There are no loans transferred / acquired during the half ended September 30, 2026 under the RBI (Non-Banking Financial Companies - Financial Statements: Presentation and Disclosures) Directions, 2025 dated November 28, 2025.

9. There is no information required to be disclosed under disclosures on the details of co-lending arrangements as at Half ended September 30, 2026 as required by Reserve Bank of India (Non-Banking Financial Companies - Financial Statements: Presentation and Disclosures) Directions, 2025 . Notification No. RBI/DOR/2025-26/359 Master Direction DOR.ACC.REC.No.278/21.04.018/2025-26 dated November 28, 2025 (as amended from time to time).

10. The figures for the quarter ended September 30, 2026 and September 30, 2025 are balancing figures between year to date figures and quarter ended June 30, 2026 and June 30, 2025 respectively.

11. The Hon'ble National Company Law Tribunal approved the Scheme of Amalgamation of Salter Technologies Private Limited ("Transferor Company") with the Company by its order dated July 21, 2026. The Scheme, with an appointed date of April 1, 2024, became effective on August 17, 2026 upon filing of the certified copy of the order with the Registrar of Companies.
The amalgamation does not constitute a business combination of entities under common control and has accordingly been accounted for using the acquisition method in accordance with Ind AS 103, Business Combinations. The Company has been identified as the acquirer and April 1, 2024 has been considered as the acquisition date in accordance with the Scheme and the applicable regulatory requirements. Accordingly, the identifiable assets acquired and liabilities assumed have been recognised at their acquisition-date fair values. The excess of the acquisition-date fair value of the consideration transferred over the fair value of the identifiable net assets acquired, amounting to ₹5,598.28 lakh, was recognised as goodwill.

    The financial results for the quarter ended June 30, 2026 were approved by the Board of Directors on August 6, 2026, before the Scheme became effective, and therefore did not give effect to the amalgamation. Consequent to the Scheme becoming effective, the figures for the quarter ended June 30, 2026 presented in these financial results have been recast to give effect to the amalgamation from the appointed date. Accordingly, such figures differ from the figures previously published for that quarter.
    The comparative financial information for the quarter and half year ended September 30, 2025 and the year ended March 31, 2026 has also been recast to give effect to the amalgamation from the appointed date.

12. Goodwill of ₹5,598.28 lakh recognised pursuant to the amalgamation was allocated to the relevant cash-generating unit ("CGU") for impairment-testing purposes.
    In accordance with Ind AS 36, Impairment of Assets, the Company assessed the recoverable amount of the CGU as at March 31, 2026 based on its value in use. As the recoverable amount of the CGU was determined to be lower than its carrying amount, the Company recognised an impairment loss of ₹5,598.28 lakh in the Statement of Profit and Loss for the year ended March 31, 2026.
    The impairment loss forms part of the recast comparative financial information for the year ended March 31, 2026 and has no impact on the profit for the quarter or half year ended September 30, 2026.

13. The Company is primarily engaged in the business of financing and all other activities of the Company revolve around the main business. Accordingly there are no separate reportable segments, as per the Ind AS 108 - Operating Segments.

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DSP FINANCE PRIVATE LIMITED

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Notes :

14. In view of Reserve Bank of India (Non-Banking Financial Companies – Financial Statements: Presentation and Disclosures) Directions, 2025 vide RBI/DOR/2025-26/359 – DOR.ACC.REC.No.278/21.04.018/2025-26 dated November 28, 2025, and also as per Reserve Bank of India (Non-Banking Financial Companies – Resolution of Stressed Assets) Directions, 2025 vide RBI/DOR/2025-26/357 – DOR.STR.REC.276/21.04.048/2025-26 dated November 28, 2025.

Sr. No.	Item Description	Number of accounts	Total outstanding (in lakhs)
1	Projects under implementation accounts at the beginning of the quarter.*	1	11,500.00
2	Projects under implementation accounts sanctioned during the quarter.	1	2,500.00
3	Projects under implementation accounts where DCCO has been achieved during the quarter	-	-
4	Projects under implementation accounts at the end of the quarter. (1+2-3)	2	14,000.00
5	Out of '4' – accounts in respect of which resolution process involving extension in original / extended DCCO, as the case may be, has been invoked.	-	-
5.1	Out of '5' – accounts in respect of which Resolution plan has been implemented.	-	-
5.2	Out of '5' – accounts in respect of which Resolution plan is under implementation.	-	-
5.3	Out of '5' – accounts in respect of which Resolution plan has failed.	-	-
6	Out of '5', accounts in respect of which resolution process involving extension in original / extended DCCO, as the case may be, has been invoked due to change in scope and size of the project.	-	-
7	Out of '5', account in respect of which cost overrun associated with extension in original / extended DCCO, as the case may be, was funded	-	-
7.1	Out of '7', accounts where SBCF was sanctioned during financial closure and renewed continuously	-	-
7.2	Out of '7', accounts where SBCF was not pre-sanctioned or renewed continuously	-	-
8	Out of '4' – accounts in respect of which resolution process not involving extension in original / extended DCCO, as the case may be, has been invoked.	-	-
8.1	Out of '8' – accounts in respect of which Resolution plan has been implemented.	-	-
8.2	Out of '8' – accounts in respect of which Resolution plan is under implementation.	-	-
8.3	Out of '8' – accounts in respect of which Resolution plan has failed.	-	-

* These are the projects under implementaion that continue to be form part of the projects under implementation at the quarter end.

15. The results for the Half ended September 30, 2026 are available on the BSE Ltd website www.bseindia.com and the Company's website www.dspfin.com

16. Previous period / year figures have been re-grouped / reclassified wherever necessary to confirm with current period / year presentation.



For and on behalf of the Board of Directors of
DSP Finance Private Limited

Jayesh Jayantilal Mehta
Whole-Time Director & Chief Executive Officer
DIN - 00030636



Mumbai
November 4, 2026

DSP Finance Private Limited

Annexure: A

1. Disclosure as per Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015:

Sr. No	Particulars	Foot note	For the quarter ended			For the Half Year ended		For the year ended
			Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Mar 31, 2026 (Audited)
1.	Debt equity ratio	1	3.83	2.42	1.07	3.83	1.07	1.92
2.	Outstanding redeemable preference shares (quantity and value)		NA	NA	NA	NA	NA	NA
3.	Capital redemption reserve		-	-	-	-	-	-
4.	Debenture redemption reserve		NA	NA	NA	NA	NA	NA
5.	Net worth (INR in lakhs)	2	1,60,986.68	1,59,728.18	1,55,576.36	1,60,986.68	1,55,576.36	1,56,503.00
6.	Net profit after tax (INR in lakhs)		3,040.25	3,305.62	1,773.24	6,345.86	6,879.49	7,676.64
7.	EPS							
	Basic (in INR)	3	1.14	1.24	0.66	2.37	2.57	2.87
	Diluted (in INR)	3	1.13	1.23	0.66	2.37	2.57	2.86
8.	Total debts to total assets	4	0.79	0.70	0.51	0.79	0.51	0.65
9.	Net profit margin %	5	14.96%	22.54%	24.37%	18.14%	40.43%	18.72%
10.	Sector specific ratios %							
	Gross stage 3 asset ratio		0.01%	0.01%	0.00%	0.01%	0.00%	0.01%
	Net stage 3 asset ratio		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Capital adequacy ratio (CRAR)	6	20.01%	26.87%	41.25%	20.01%	41.25%	30.62%
	Liquidity Coverage Ratio (LCR)	6	206.59%	-	-	-	-	-

Notes:

1 Debt-equity ratio = Debt securities+Borrowings (other than debt securities)/ Equity

2 Net worth = Equity - Deferred tax assets

3 The EPS for the quarters are not annualised

4 Total debts to total assets = Debt securities and Borrowings (other than debt securities)/ Total assets

5 Net profit margin = Net profit for the period/ Total income

6 CRAR and LCR is calculated as per RBI circulars

7 Other ratios / disclosures such as debt service coverage ratio, interest service coverage ratio, current ratio, long term debt to working capital, bad debts to account receivable ratio, current liability ratio, debtors turnover, inventory turnover, and operating margin (%) are not applicable to the Company and hence not disclosed.

SIGNED FOR IDENTIFICATION BY

SHAH GUPTA & CO.
CHARTERED ACCOUNTANTS
MUMBAI

DSP FINANCE PRIVATE LIMITED

Shah Gupta & Co.
Chartered Accountants

Bombay Mutual Building,
2nd & 3rd Floor, Dr. D. N. Road, Fort,
Mumbai - 400 001.

Tel. : +91(22) 4000 4769
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Independent Auditors' Review Report on Consolidated Unaudited quarterly and half yearly Financial Results of the Company Pursuant to the Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF
DSP Finance Private Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of DSP Finance Private Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations, including relevant circulars issued by the Securities and Exchange Board of India ("SEBI"), guidelines and directions issued by the Reserve Bank of India from time to time as applicable to the Company. 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 persons 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 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.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr No	Name of the Entities	Relationship
1	DSP Finance Private Limited	Parent
2	DSP Gilt Private Limited	Subsidiary
3	DSP Finvest Advisory Private Limited	Subsidiary

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

Emphasis of Matter

6. We draw attention to Note 12 to the Statement, which describes the Scheme of Amalgamation of Salter Technologies Private Limited ("Transferor Company") with the Parent, with an appointed date of April 1, 2024. The Scheme was approved by the Hon'ble National Company Law Tribunal by its order dated July 21, 2026 and became effective on August 17, 2026.

   Consequent to the Scheme becoming effective during the current period, the accompanying Statement for the quarter and half year ended September 30, 2026 has been prepared after giving effect to the amalgamation in accordance with Ind AS 103, Business Combinations. Accordingly, the financial information presented in the Statement for the quarter ended June 30, 2026, the quarter and half year ended September 30, 2025, and the year ended March 31, 2026 has been recast to give effect to the amalgamation from the appointed date.

   The recast financial information has been prepared by the Management based on the approved Scheme and the underlying financial information of the amalgamating entities. Consequently, the recast financial information for the aforesaid periods differs from the financial information previously reviewed or audited and reported upon before giving effect to the Scheme.

   Our conclusion is not modified in respect of this matter.

SHAH GUPTA & CO. MUMBAI FRN 109574W CHARTERED ACCOUNTANTS

Other Matter

7. We did not review the unaudited financial results of two subsidiaries included in the consolidated unaudited financial results, whose unaudited financial results reflect, total assets of Rs.1,070.57 lakhs as at September 30, 2026, total revenues of Rs.(3.31) lakhs and Rs.6.35 lakhs, total net profit/(loss) after tax of Rs.(10.66) lakhs and Rs.(1.18) lakhs and total comprehensive income/(loss) of Rs.(10.66) lakhs and Rs.(1.18) lakhs for the quarter ended September 30, 2026, and for the period from April 1, 2026 to September 30, 2026 respectively, and net cash outflows of Rs. 43.68 lakhs during the period from April 1, 2026 to September 30, 2026 as considered in consolidated unaudited financial results of the Group. These unaudited interim financial results have not been reviewed by their auditors and have been prepared and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries is based solely on such unaudited interim financial results. According to the information and explanations given to us by the Management, these unaudited interim financial results are not material to the Group.

   Our conclusion on the Statement is not modified in respect of the above matter.

For **SHAH GUPTA & CO.,**
Chartered Accountants
Firm Registration No.: 109574W

SHAH GUPTA & CO. MUMBAI FRN: 109574W CHARTERED ACCOUNTANTS

Heneel K Patel
Partner
M. No. 114103
Unique Document Identification Number (UDIN) for this document is: 26114103HETRAH1407
Place: Mumbai
Date: November 04, 2026

DSP Finance Private Limited

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30, 2026

(Currency : Indian Rupees in lakhs)

Particulars	For the Quarter Ended			For Half Year Ended		For the Year Ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	Mar 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(I) Revenue from operations						
(a) Interest income	16,835.43	13,485.95	5,866.90	30,321.38	10,104.93	29,546.39
(b) Fees and commission income	2,894.57	737.96	1,029.23	3,632.53	6,123.63	9,791.32
(c) Net gain on fair value changes	586.25	450.73	380.66	1,036.98	788.40	1,684.78
Total revenue from operations	**20,316.25**	**14,674.64**	**7,276.79**	**34,990.89**	**17,016.96**	**41,022.49**
(II) Other income	-	0.76	0.00	0.76	0.11	2.30
(III) Total income (I + II)	**20,316.25**	**14,675.40**	**7,276.79**	**34,991.65**	**17,017.07**	**41,024.79**
(IV) Expenses						
(a) Finance costs	10,513.29	7,061.98	1,484.87	17,575.27	2,095.20	10,441.61
(b) Fees and commission expense	37.61	25.76	-	63.37	-	39.10
(c) Impairment on financial instruments	1,876.26	(258.07)	410.59	1,618.19	989.94	1,995.03
(d) Employee benefits expenses	2,080.59	1,879.84	1,163.60	3,960.43	2,266.22	5,133.13
(e) Depreciation, amortization and impairment	666.98	662.17	535.82	1,329.15	1,070.59	2,482.87
(f) Other expenses	1,085.79	769.13	992.28	1,854.92	1,375.64	3,190.66
Total expenses	**16,260.52**	**10,140.81**	**4,587.16**	**26,401.33**	**7,797.59**	**23,282.40**
(V) Profit before tax (III - IV)	**4,055.73**	**4,534.59**	**2,689.63**	**8,590.32**	**9,219.48**	**17,742.39**
(VI) Exceptional items						
Impairment of goodwill (refer note 9)	-	-	-	-	-	5,598.28
Total exceptional items	-	-	-	-	-	**5,598.28**
(VII) Profit/(loss) before tax (V - VI)	4,055.73	4,534.59	2,689.63	8,590.32	9,219.48	12,144.11
(VIII) Tax expense						
(a) Current tax	1,480.20	1,300.90	1,104.65	2,781.10	2,660.70	5,326.71
(b) Short / (excess) provision for earlier years	-	-	-	-		-54.88
(c) Deferred tax	(454.07)	(81.41)	(186.89)	(535.48)	(319.34)	(770.71)
Total tax expense	**1,026.13**	**1,219.49**	**917.76**	**2,245.62**	**2,341.36**	**4,501.12**
(IX) Net Profit after tax for the year (VII-VIII)	**3,029.60**	**3,315.10**	**1,771.87**	**6,344.70**	**6,878.12**	**7,642.99**
(X) Other comprehensive income						
(a) Items that will not be reclassified to profit and loss						
(i) Remeasurement gains and (losses) on defined benefit obligations	(49.35)	(3.46)	(3.55)	(52.81)	(5.07)	(4.83)
(ii) Income tax relating to items that will not be reclassified to profit and loss	12.42	0.87	0.89	13.29	1.28	1.22
Total (a)	(36.93)	(2.59)	(2.66)	(39.52)	(3.79)	(3.61)
(b) Items that will be reclassified to profit and loss						
(i) Changes in fair value of debt instruments carried at fair value through OCI (FVTOCI)	(1,337.75)	(6.45)	-	(1,344.20)	-	150.16
(ii) Tax impact on above	336.72	1.62	-	338.34	-	(37.80)
Total (b)	(1,001.03)	(4.83)	-	(1,005.86)	-	112.36
Other comprehensive income (a+b)	**(1,037.96)**	**(7.42)**	**(2.66)**	**(1,045.38)**	**(3.79)**	**108.75**
(XI) Total Comprehensive Income for the year (IX + X)	**1,991.64**	**3,307.68**	**1,769.21**	**5,299.32**	**6,874.33**	**7,751.74**
(XII) Paid-up equity share capital (face value INR 10 per share)	26,751.29	26,751.29	26,751.29	26,751.29	26,751.29	25,000.00
(XIII) Earnings per equity share (not annualised)						
Total Weighted average No. of shares for basic EPS	26,75,12,918	26,75,12,918	26,75,12,918	26,75,12,918	26,75,12,918	26,75,12,918
Total Weighted average No. of shares for diluted EPS	26,82,99,861	26,82,99,861	26,80,78,852	26,82,99,861	26,80,78,852	26,80,78,852
Basic (in INR)	1.13	1.24	0.66	2.37	2.57	2.86
Diluted (in INR)	1.13	1.24	0.66	2.36	2.57	2.85

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MUMBAI

DSP FINANCE PRIVATE LIMITED MUMBAI

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30, 2026

Notes

1 Statement of assets and liabilites as at September 30, 2026

(Currency : Indian Rupees in lakhs)

Particulars	As at September 30, (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
(I) Financial assets		
(a) Cash and cash equivalents	43,007.33	17,878.32
(b) Bank balances other than (a) above	11,045.08	11,802.70
(c) Receivables		
Other Receivables	674.33	507.98
(d) Loans	6,50,486.89	4,00,306.68
(e) Investments	74,817.29	20,752.21
(f) Other financial assets	221.00	5,111.24
	7,80,251.92	**4,56,359.13**
(II) Non financial assets		
(a) Current tax assets (net)	1,892.19	1,680.63
(b) Deferred tax assets (net)	877.53	-
(c) Property, plant and equipment	180.75	154.61
(d) Capital work in progress	54.28	-
(e) Right of use assets	212.56	279.81
(f) Intangible assets under development	327.92	
(g) Other intangible assets	2,356.31	3,551.07
(h) Other non-financial assets	334.48	287.41
	6,236.02	**5,953.53**
Total Assets	**7,86,487.94**	**4,62,312.66**
LIABILITIES AND EQUITY		
LIABILITIES		
(I) Financial liabilities		
(a) Payables		
(i) Trade payables		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of creditors other than micro enterprises and small enterprises	55.61	81.45
(ii) Other payables		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(b) Debt securities	4,85,077.07	2,26,336.94
(c) Borrowings (other than debt securities)	1,35,335.88	76,343.15
(d) Lease liabilities	223.08	292.56
(e) Other-financial liabilities	2,633.69	2,017.45
	6,23,325.33	**3,05,071.55**
(II) Non-financial liabilities		
(a) Provisions	520.53	309.47
(b) Deferred tax liabilities (net)	-	9.58
(b) Other non-financial liabilities	812.67	452.69
	1,333.20	**771.74**
EQUITY		
(a) Equity share capital	26,751.29	25,000.00
(b) Other equity	1,35,078.12	1,31,469.37
	1,61,829.41	**1,56,469.37**
Total Liabilities and Equity	**7,86,487.94**	**4,62,312.66**

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30, 2026

2 Statement of cash flows for the half year ended September 30, 2026

(Currency : Indian Rupees in lakhs)

Particulars	For the period Ended September 30, 2026 (Unaudited)	For the period Ended September 30, 2025 (Unaudited)
A Cash flow from operating activities		
Profit before tax	8,590.32	9,219.47
Adjustments for		
Depreciation and amortisation	1,329.15	1,070.59
Interest adjustments lease liabilities	10.57	9.91
Interest expense	17,564.70	2,085.29
Interest income on loans	(30,321.38)	(10,104.93)
Impairment on financial assets	1,618.19	989.94
Net gain on fair value changes	(1,036.98)	(788.40)
Provision for compensated absences	128.60	28.98
Provision for gratuity	30.77	13.45
Employees stock option	60.73	24.78
Dividend received	(0.95)	-
Operating cash flow before working capital changes	**(2,026.28)**	**2,549.08**
Add / (less): adjustments for working capital changes		
(Increase) in trade receivables	(166.35)	(428.71)
(Increase) in loans	(2,22,116.79)	(1,09,375.50)
(Increase) in other financial assets	4,890.24	1.37
(Increase) in other non financial assets	(47.05)	(106.37)
(Increase) in other bank balances	757.62	(292.11)
(Decrease) / Increase in provisions	(1.12)	(322.00)
Increase in payables	(25.84)	(125.86)
Increase in other financial liabilities	616.24	65.92
Increase in other non-financial liabilities	359.99	940.36
Cash used in operations	**(2,17,759.34)**	**(1,07,093.82)**
Income taxes paid (net of refunds received)	(2,992.66)	(1,653.06)
Net cash used in operating activities -A	**(2,20,752.00)**	**(1,08,746.88)**
B Cash flow from investing activities		
Purchase of property, plant and equipment, intangible assets (including asset under development)	(447.04)	(366.31)
Sale of property, plant and equipment and intangible assets	-	-
Purchase of investments	(12,59,872.45)	(3,65,716.64)
Proceeds from sale of investments	12,06,140.82	3,21,198.92
Net cash generated from / (used in) investing activities - B	**(54,178.67)**	**(44,884.03)**
C Cash flow from financing activities		
Payment towards leases	(108.48)	(57.68)
Proceeds from issue of debt securities	8,02,950.52	78,676.37
Repayment of debt securities	(5,58,058.40)	-
Proceeds from borrowings (other than debt securities)	91,500.00	1,15,500.00
Repayment of borrowings (other than debt securities)	(36,223.96)	(29,225.41)
Net cash generated from / (used in) financing activities - C	**3,00,059.68**	**1,64,893.28**
Net increase in cash and cash equivalents (A+B+C)	**25,129.01**	**11,262.37**
Cash and cash equivalent as at the beginning of the year	17,878.32	9,199.28
Cash and cash equivalent as at the end of the year	43,007.33	20,461.65

Notes:

i) **Reconciliation of cash and cash equivalents as per the statement of cash flow**

Particulars	As at September 30, 2026	As at Septmeber 30, 2025
Cash and cash equivalents as per above comprise of the following:		
- Cash in hand	0.30	0.38
- In Current accounts	43,007.03	20,461.27
- In Fixed deposits	-	-
Balances as per statement of cash flows	**43,007.33**	**20,461.65**

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MUMBAI

DSP FINANCE PRIVATE LIMITED MUMBAI

DSP Finance Private Limited

Notes :

3. The above financial results represent the consolidated financial results of DSP Finance Private Limited, ("Holding Company"), its subsidiaries

4. DSP Finance Private Limited is a non-deposit accepting Non-Banking Financial Company (NBFC) registered with the Reserve Bank of India (RBI). The Company has been classified as middle layer (NBFC - ML) based on RBI direction RBI/DOR/2025-26/339 DOR.FIN.REC.No.258/03.10.11912025- 26 - Reserve Bank of India (Non-Banking Financial Companies - Registration, Exemptions and Framework for Scale Based Regulation) Directions, 2025, dated November 28, 2025 (amended from time to time).

5. The consolidated financial results of the group, together with the results for the comparative reporting periods, have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS), as prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India, and in accordance with the circulars, guidelines, and directions issued by the RBI from time to time, and in compliance with Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

6. The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding Company at the meeting held on November 04, 2026.

7. In compliance with regulation 52 of the Listing Regulations, a limited review of financial results for the half ended September 30, 2026 has been carried out by the statutory auditors of the Holding Company.

8. Disclosure in compliance with Regulations 52(4) of the SEBI LODR Regulations, 2015 is attached as Annexure A.

9. There are no loans transferred / acquired during the half ended September 30, 2026 under the RBI (Non-Banking Financial Companies - Financial Statements: Presentation and Disclosures) Directions, 2025 dated November 28, 2025.

10. There is no information required to be disclosed under disclosures on the details of co-lending arrangements as at Half ended September 30, 2026 as required by Reserve Bank of India (Non-Banking Financial Companies - Financial Statements: Presentation and Disclosures) Directions, 2025 . Notification No. RBI/DOR/2025-26/359 Master Direction DOR.ACC.REC.No.278/21.04.018/2025-26 dated November 28, 2025 (as amended from time to time).

11. The figures for the quarter ended September 30, 2026 and September 30, 2025 are balancing figures between year to date figures and quarter ended June 30, 2026 and June 30, 2025 respectively.

12. The Hon'ble National Company Law Tribunal approved the Scheme of Amalgamation of Salter Technologies Private Limited ("Transferor Company") with the Holding Company by its order dated July 21, 2026. The Scheme, with an appointed date of April 1, 2024, became effective on August 17, 2026 upon filing of the certified copy of the order with the Registrar of Companies.
The amalgamation does not constitute a business combination of entities under common control and has accordingly been accounted for using the acquisition method in accordance with Ind AS 103, Business Combinations. The Holding Company has been identified as the acquirer and April 1, 2024 has been considered as the acquisition date in accordance with the Scheme and the applicable regulatory requirements. Accordingly, the identifiable assets acquired and liabilities assumed have been recognised at their acquisition-date fair values. The excess of the acquisition-date fair value of the consideration transferred over the fair value of the identifiable net assets acquired, amounting to ₹5,598.28 lakh, was recognised as goodwill.

    The financial results for the quarter ended June 30, 2026 were approved by the Board of Directors on August 6, 2026, before the Scheme became effective, and therefore did not give effect to the amalgamation. Consequent to the Scheme becoming effective, the figures for the quarter ended June 30, 2026 presented in these financial results have been recast to give effect to the amalgamation from the appointed date. Accordingly, such figures differ from the figures previously published for that quarter.
    The comparative financial information for the quarter and half year ended September 30, 2025 and the year ended March 31, 2026 has also been recast to give effect to the amalgamation from the appointed date.

13. Goodwill of ₹5,598.28 lakh recognised pursuant to the amalgamation was allocated to the relevant cash-generating unit ("CGU") for impairment-testing purposes.
In accordance with Ind AS 36, Impairment of Assets, the Holding Company assessed the recoverable amount of the CGU as at March 31, 2026 based on its value in use. As the recoverable amount of the CGU was determined to be lower than its carrying amount, the Holding Company recognised an impairment loss of ₹5,598.28 lakh in the Statement of Profit and Loss for the year ended March 31, 2026.
The impairment loss forms part of the recast comparative financial information for the year ended March 31, 2026 and has no impact on the profit for the quarter or half year ended September 30, 2026.

14. The Group is primarily engaged in the business of financing and all other activities of the Company revolve around the main business. Accordingly there are no separate reportable segments, as per the Ind AS 108 - Operating Segments.

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DSP FINANCE PRIVATE LIMITED

DSP Finance Private Limited

Notes :

15. In view of Reserve Bank of India (Non-Banking Financial Companies – Financial Statements: Presentation and Disclosures) Directions, 2025 vide RBI/DOR/2025-26/359 – DOR.ACC.REC.No.278/21.04.018/2025-26 dated November 28, 2025, and also as per Reserve Bank of India (Non-Banking Financial Companies – Resolution of Stressed Assets) Directions, 2025 vide RBI/DOR/2025-26/357 – DOR.STR.REC.276/21.04.048/2025-26 dated November 28, 2025.

Sr. No.	Item Description	Number of accounts	Total outstanding (in lakhs)
1	Projects under implementation accounts at the beginning of the quarter.*	1	11,500.00
2	Projects under implementation accounts sanctioned during the quarter.	1	2,500.00
3	Projects under implementation accounts where DCCO has been achieved during the quarter	-	-
4	Projects under implementation accounts at the end of the quarter. (1+2-3)	2	14,000.00
5	Out of '4' – accounts in respect of which resolution process involving extension in original / extended DCCO, as the case may be, has been invoked.	-	-
5.1	Out of '5' – accounts in respect of which Resolution plan has been implemented.	-	-
5.2	Out of '5' – accounts in respect of which Resolution plan is under implementation.	-	-
5.3	Out of '5' – accounts in respect of which Resolution plan has failed.	-	-
6	Out of '5', accounts in respect of which resolution process involving extension in original / extended DCCO, as the case may be, has been invoked due to change in scope and size of the project.	-	-
7	Out of '5', account in respect of which cost overrun associated with extension in original / extended DCCO, as the case may be, was funded	-	-
7.1	Out of '7', accounts where SBCF was sanctioned during financial closure and renewed continuously	-	-
7.2	Out of '7', accounts where SBCF was not pre-sanctioned or renewed continuously	-	-
8	Out of '4' – accounts in respect of which resolution process not involving extension in original / extended DCCO, as the case may be, has been invoked.	-	-
8.1	Out of '8' – accounts in respect of which Resolution plan has been implemented.	-	-
8.2	Out of '8' – accounts in respect of which Resolution plan is under implementation.	-	-
8.3	Out of '8' – accounts in respect of which Resolution plan has failed.	-	-

* These are the projects under implementaion that continue to be form part of the projects under implementation at the quarter end.

15. The results for the Half ended September 30, 2026 are available on the BSE Ltd website www.bseindia.com and the Holding Company's website www.dspfin.com

16. Previous period / year figures have been re-grouped / reclassified wherever necessary to confirm with current period / year presentation.



For and on behalf of the Board of Directors of
DSP Finance Private Limited

Jayesh Jayantilal Mehta
Whole-Time Director & Chief Executive Officer
DIN - 00030636



Mumbai
November 4, 2026

DSP Finance Private Limited

Annexure: A

1. Disclosure as per Regulation 52(4) of the SEBI (Listing Obligations & Disclosure Requirement) Regulations, 2015:

Sr. No	Particulars	Foot note	For the quarter ended			For the Half Year ended		For the year ended
			Sept 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Sept 30, 2026 (Unaudited)	Sept 30, 2025 (Unaudited)	Mar 31, 2026 (Audited)
1.	Debt equity ratio	1	3.83	2.42	1.07	3.83	1.07	1.92
2.	Outstanding redeemable preference shares (quantity and value)		NA	NA	NA	NA	NA	NA
3.	Capital redemption reserve		-	-	-	-	-	-
4.	Debenture redemption reserve		NA	NA	NA	NA	NA	NA
5.	Net worth (INR in lakhs)	2	1,60,951.88	1,59,704.03	1,55,574.99	1,60,951.88	1,55,574.99	1,56,469.37
6.	Net profit after tax (INR in lakhs)		3,029.60	3,315.10	1,771.87	6,344.70	6,878.12	7,642.99
7.	EPS							
	Basic (in INR)	3	1.13	1.24	0.66	2.37	2.57	2.86
	Diluted (in INR)	3	1.13	1.24	0.66	2.36	2.57	2.85
8.	Total debts to total assets	4	0.79	0.70	0.51	0.79	0.51	0.65
9.	Net profit margin %	5	14.91%	22.59%	24.35%	18.13%	40.42%	18.63%
10.	Sector specific ratios %							
	Gross stage 3 asset ratio		0.01%	0.01%	0.00%	0.01%	0.00%	0.01%
	Net stage 3 asset ratio		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Capital adequacy ratio (CRAR)	6	20.01%	26.87%	41.25%	20.01%	41.25%	30.62%
	Liquidity Coverage Ratio (LCR)	6	206.59%	-	-	-	-	-

Notes:

1 Debt-equity ratio = Debt securities+Borrowings (other than debt securities)/ Equity

2 Net worth = Equity - Deferred tax assets

3 The EPS for the quarters are not annualised

4 Total debts to total assets = Debt securities and Borrowings (other than debt securities)/ Total assets

5 Net profit margin = Net profit for the period/ Total income

6 CRAR and LCR is calculated as per RBI circulars

7 Other ratios / disclosures such as debt service coverage ratio, interest service coverage ratio, current ratio, long term debt to working capital, bad debts to account receivable ratio, current liability ratio, debtors turnover, inventory turnover, and operating margin (%) are not applicable to the Company and hence not disclosed.

SIGNED FOR IDENTIFICATION BY

SHAH GUPTA & CO.
CHARTERED ACCOUNTANTS
MUMBAI