SSPN FINANCE LTD.
A BSE Listed Company

Date: 14.11.2026

To,
The Bombay Stock Exchange Limited
The Manager - CRD
Phiroze Jheejheebhoy Towers,
Dalal Street,
Mumbai – 400001

Dear Sir,

Scrip Code: 539026

Subject: SSPN Finance Limited - Outcome of Board Meeting

Please Find attached herewith Unaudited Half Yearly Financials for the half year ended on 30.09.2026.

This is for your information and records.

Thanking you,

Yours faithfully,

For **SSPN Finance Limited**

Sachin Ramchandra Vadgave
Director
DIN: 09331430
Place: Mumbai

JAIN ANIL & ASSOCIATES

CHARTERED ACCOUNTANTS

1603, Gaurav Heights, Mahavir Nagar, Kandivali West,
Mumbai – 400 067

Email Address: aniljainajmer@yahoo.com ,Mobile 9870992248

Independent Auditor's Limited Review Report

To

The Board of Directors

SSPN FINANCE LIMITED

We have reviewed the accompanying statement of Standalone unaudited financial results of **SSPN Finanace Limited** for the Six Month ended on 30th September, 2026 and for the year-to-date period from 01st April, 2026 to 30th September, 2026 attached herewith being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The preparation of the statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS – 25), as prescribed under section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder 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 in accordance with the Standard on Review Engagement (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 financial statements are 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 specified under section 143 (10) of 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.

JAIN ANIL & ASSOCIATES

CHARTERED ACCOUNTANTS

1603, Gaurav Heights, Mahavir Nagar, Kandivali West,
Mumbai – 400 067

Email Address: aniljainajmer@yahoo.com ,Mobile 9870992248

With respect to the standalone Financial Results for the Six Month ended on 30th September, 2026 and for the year to date period from 01st April, 2026 to 30th September, 2026, based on our review conducted, nothing has causes us to believe that the standalone Financial Results for the Six Month ended 30th September, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian accounting standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it may contains any material misstatement.

For Jain Anil & Associates
Chartered Accountants

JAIN ANIL & ASSOCIATES * CHARTERED ACCOUNTANTS * Memb. No. 39803

CA Anil Jain
Proprietor
Membership Number: 039803
Firm Registration No: 115987W
UDIN: 26039803TVAMHY3713

Place: Mumbai
Date: 14th November 2026

SSPN FINANCE LTD.

A BSE Listed Company

ANNEXURE I TO CLAUSE 33 OF LISTING AGREEMENT
UNAUDITED FINANCIAL RESULT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026

Sr No	PARTICULARS	Half Year Ended 30/09/2026 Un Audited Rs.	Half Year Ended 31/03/2026 Audited Rs.	Half Year Ended 30/09/2025 Un Audited Rs.	For the Year Ended 31/03/2026 Audited Rs.
I	Revenue from operations	5.7	14.8	16.5	31.4
II	Other Income		-	-	-
III	**Total Revenue (I+II)**	**5.7**	14.8	16.5	**31.4**
IV	**Expenses**				
	a) Cost of Material consumed		-	-	-
	b) Purchase of Stock in trade		-	-	-
	c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade		-	-	-
	d) Employees benefits expense	3.0	6.4	3.1	9.5
	e) Finance Cost	-	4.5	4.5	9.0
	f) Depreciation and amortisation expenses	0.0	0.0	-	0.1
	g) Other Expenses	2.1	3.2	8.2	11.4
	Total Expenses	**5.1**	**14.1**	**15.8**	**30.0**
V	**Profit before exceptional and extraordinary items and tax (III-IV)**	**0.6**	**0.7**	**0.7**	**1.4**
VI	Exceptional Items		-	-	-
VII	**Profit before extraordinary items and tax (V-VI)**	**0.6**	**0.7**	**0.7**	**1.4**
VIII	Extraordinary items		-	-	-
IX	**Profit Before Tax (VII-VIII)**	**0.6**	**0.7**	**0.7**	**1.4**
X	**Tax expense**				-
	a. Current Tax	0.2	0.2	0.2	0.4
	b. Deferred Tax	-	0.0		0.0
	c. Prior Year Tax			-	-
	Total Expenses	0	0	0	0
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**0.4**	**0.6**	**0.5**	**1.0**
XII	**Profit / (Loss) from discontinuing operations**		-	-	-
XIII	**Tax expense of discontinuing operations**		-	-	-
XIV	**Profit / (Loss) from discontinuing operations (after Tax) (XII-XIII)**		-	-	-
XV	**Profit (Loss) for the period (XI + XIV)**	**0.4**	**0.6**	**0.5**	**1.0**
XVI	**Paid-up Equity Share Capital (Face Value Rs. 10 Each)**	379	379	379	379
XVII	**Reserve excluding Revaluation Reserves as per balance sheet**	52	52	52	52
XVIII (A)	i) Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised): Basic	0	0	0.01	0
XVIII (B)	ii) Earnings Per Share (after extraordinary items) (of Rs.10/- each) (not annualised): Basic	0	0	0.01	0

(a)	The aforementioned results were reviewed by the Audit Committee of the Board and subsequently taken on record by the Board of Directors of the Company at their meeting held on
(c)	There was no Investor Complaint pending as on
(d)	The figures for the corresponding periods have been regrouped and rearranged wherever necessary, to make them comparable.

As per our report of even date
For Jain Anil & Associates
Chartered Accountant
(Firm Regn No. 0115987W)

Anil Jain
(Proprietor)
(M. No.039803)
UDIN :26039803TVAMHY3713
Place: Mumbai
Date : 14/11/2026

For SSPN Finance Limited

Uttam A Singh
Director
Din No : 09671175

Sachin Vadgave
Director
Din No : 09331430

SSPN FINANCE LTD. MUMBAI

SSPN FINANCE LTD.

A BSE Listed Company

Rs. In Lacs

UNAUDITED FINANCIAL STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2026

	As at 30th Sep 2026	As at 31st March 2026
A. EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	378.64	378.64
(b) Reserves and surplus	62.46	62.05
(c) Money received against share warrants		
Sub-total-shareholders funds	**441.10**	**440.69**
2. Share application money pending allotment		
3. Minority Interest		
4. Non-Current liabilities		
(a) long-term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities		
(d) Long-term provisions		
Sub-total-Non-Current Liabilities	-	-
5. Current liabilities		
(a) Short-term borrowings	582.64	256.13
(b) 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.		
(c) Other Current liabilities	11.01	9.76
(d) Short-term provisions		
Sub-total-Current Liabilities	593.64	265.89
TOTAL-EQUITY AND LIABILITIES	**1,034.74**	**706.58**
B. ASSETS		
1. Non-current assets		
(a) Fixed assets	0.53	0.56
(b) Non-current investments	47.95	47.95
(c) Deferred tax assets (net)	0.14	0.14
(d) Long-term loans and advances		
(e) Other non-current assets	-	-
Sub-total-Non-current assets	48.62	48.65
2. Current assets		
(a) Current Investments		
(b) Inventories		
(c) Trade receivables	60.63	55.30
(d) Cash and Bank Balances	1.31	3.40
(e) Short-term loans and advances	887.01	598.56
(f) Deferred tax assets	-	
(g) Other current assets	37.17	0.67
Sub-total-Current assets	986.12	657.93
TOTAL-ASSETS	**1,034.74**	**706.58**

As per our report of even date
For Jain Anil & Associates
Chartered Accountant
(Firm Regn No. 0115987W)

For SSPN Finance Limited

Anil Jain

(M. No.039803)
UDIN :26039803TVAMHY3713
Place: Mumbai
Date : 14/11/2026

Uttam A Singh
Director
Din No : 09671175

Sachin Vadgave
Director
Din No : 09331430

SSPN FINANCE LTD.

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2026

Rs.In Lacs

	Particulars	Half Year ended 30.09.2026 Amount (Rs.)	Year ended 31.03.2026 Amount (Rs.)
(A)	Cash Flow from Operating Activities:		
	Net Profit \ (Loss) after tax and extraordinary items	0.56	1.38
	Adjustments for:		
	Deferred Tax	-	-
	Depreciation	0.03	0.07
	Other Receipts	-	1.43
	Interest Expenses	-	-
	Operating Profit /Loss Before Working Capital Changes:	0.59	2.88
	Changes in Working Capital		
	Adjustments for (Increases)/Decrease in Operating Assets		
	Loans and Advances	-288.45	-74.34
	Trade Receivable	-5.33	22.11
	Other Non- Current Assets	-36.51	1.09
	Deposits	-	-
	Adjustments for (Increases)/Decrease in Operating Liabilities	-	-
	Short Term Borrowings	326.51	104.78
	Other Current Liabilites	1.25	-53.01
	Cash Generated From operations	-2.53	0.63
	Deferred Tax	-	-
	Direct Tax Paid (Net of Refunds)	-0.15	-0.36
	Net Cash Flow from Operating Activities (A)	**-2.09**	**3.15**
(B)	**Cash Flow From Investing Activities**		
	Purchases of Investment	-	-
	Investment in Fixed Deposit		
	Net Cash used in Investment activities (B)	-	-
(C)	**Cash Flow From Financing Activities**		
	Interest paid on Borrowings		
	Proceeds From Issue of Shares		
	Shares Issue Expenases		
	Listing Expenses		
	Increase/ Decrease in Borrowing	-	-
	Net Cash used in from Financing Activities (C)	-	-
	Net Change in cash and cash equivalents (A+B+C)	-2.09	3.15
	Opening Cash and Bank Balance	3.40	0.26
	Cash and Cash equivalents at end of year	**1.31**	**3.40**

As per our report of even date
For Jain Anil & Associates
Chartered Accountant
(Firm Regn No. 0115987W)

Anil Jain
(Proprietor)
(M. No.039803)
UDIN :26039803TVAMHY3713
Place: Mumbai
Date : 14/11/2026

For SSPN Finance Limited

Uttam A Singh
Director
Din No : 09671175

Sachin Vadgave
Director
Din No : 09331430

SSPN FINANCE LTD. MUMBAI

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CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF SSPN FINANCE LIMITED HELD AT ITS MEETING HELD ON SATURDAY, 14TH NOVEMBER, 2026 AT 2:30 P.M. AT ITS REGISTERED OFFICE SITUATED AT 404 B WING 4TH FLOOR ROYAL ENCLAVE PARSI PANCHAYAT ROAD, NAGARDAS RD ANDHERI EAST, ANDHERI EAST, MUMBAI, MUMBAI, MAHARASHTRA- 400069

AUTHORIZATION FOR SIGNING AND FILING OF HALF-YEARLY RETURN FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

"**RESOLVED THAT** the consent of the Board of Directors of the Company be and is hereby accorded to authorize Mr. Sachin Ramchandra Vadgave (DIN: 09331430), Director of the Company, to sign, execute, verify and submit the Half-Yearly Return of the Company for the half-year ended 30th September, 2026, along with all necessary documents, certificates, declarations and attachments, as may be required under applicable laws and regulations.

RESOLVED FURTHER THAT Mr. Sachin Ramchandra Vadgave be and is hereby authorized to do all such acts, deeds and things, including signing and submitting necessary forms, returns and documents, and to provide clarifications or information to the concerned authorities, as may be necessary to give effect to this resolution.

RESOLVED FURTHER THAT any Director of the Company be and is hereby authorized to issue a certified true copy of this resolution as and when required."

For **SSPN Finance Limited**



Uttam Kumar Abhinandan Singh
Director
DIN: 09671175

Place: Mumbai
Date: 30.09.2026