SOM DATT FINANCE CORPORATION LTD.

CIN: L65921TS1993PLC188494

November 12, 2025

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street
Mumbai – 400001
(Scrip Code: 511571)

Sub: Outcome of the Board of Directors Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR).

Dear Sir / Ma'am,

With reference to our letter dated: 06th November, 2025 regarding board meeting intimation, pursuant to Regulation 30 of the SEBI LODR, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e November 12, 2025 (commenced at 12:45 PM and concluded at 02:00 PM) has considered and approved the following:

1. **Unaudited Financial Results:** The Company's financial results for the quarter and half year ended on September 30, 2025, along with a limited review report of the statutory auditors, are enclosed herewith.

2. **Introduction of Som Datt Finance Corporation Limited Employees' Stock Option Scheme 2025 (ESOS):** The Board of Directors of the Company, in the aforesaid meeting, upon recommendation of the Nomination and Remuneration Committee, approved 'Som Datt Finance Corporation Limited Employees' Stock Option Scheme 2025' ('ESOS') subject to Shareholders' approval.

3. Approval for Related Party Transactions to be executed by the Company subject to the Shareholders' approval

The result shall be available on the Company's website. i.e www.somdattfin.com

You are requested to take the above information on your record.

Thanking You,

For **Som Datt Finance Corporation Ltd.**

Venkata Krishna Chaitanya Vakkalanka

Digitally signed by Venkata Krishna Chaitanya Vakkalanka
Date: 2025.11.12 14:10:41 +05'30'

V V Krishna Chaitanya
Company Secretary & Compliance Officer

D. S. TALWAR & CO.

CHARTERED ACCOUNTANTS
S - 58, Greater Kailash-II, New Delhi – 110048
Phone : 46109229
Email : v_dst@yahoo.co.in

Limited Review Report on Unaudited Financial Results for the quarter ended 30th September, 2025 and year to date from 1st April, 2025 to 30th September, 2025 of Som Datt Finance Corporation Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Som Datt Finance Corporation Limited

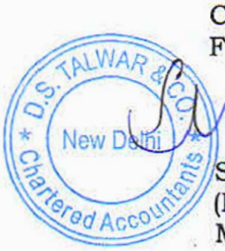
1) We have reviewed the accompanying statement of unaudited financial results of Som Datt Finance Corporation Limited (the 'Company') for the quarter ended September 30 2025 and year to date from 1st April, 2025 to 30th September, 2025 (the 'Statement').

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 Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **D.S. Talwar & CO.**
Chartered Accountants
FIRM REGISTRATION NO. 000993N



Shradha Talwar
(Partner)
Membership No. 514698
UDIN: **25514698BMMMWG3348**

Place: New Delhi
Dated:12/11/2025

Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

Statement of Standalone Financial Results for the period ended September 30, 2025

(All amounts are in ₹ lakhs, except otherwise stated)

Sr. No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Un-Audited (Refer Note 4)	Un-Audited	Un-Audited (Refer Note 4)	Un-Audited	Un-Audited	Audited
	Revenue from operations						
(i)	Interest income	28.50	0.35	-	28.85	0.08	0.08
(ii)	Dividend income	15.84	3.38	16.78	19.22	18.94	31.23
(ii)	Net gain/(loss) on fair value changes	(18.63)	491.37	(13.36)	472.74	478.24	(333.79)
I	**Total revenue from operations**	**25.71**	**495.10**	**3.42**	**520.81**	**497.26**	**(302.48)**
II	Other income	-	-	-	-		0.27
III	**Total income (I+II)**	**25.71**	**495.10**	**3.42**	**520.81**	**497.26**	**(302.21)**
	Expenses						
(i)	Finance cost	2.89	0.54	-	3.43	-	0.01
(ii)	Fees and commision expense	1.29	1.27	1.23	2.57	2.57	5.23
(iii)	Impairment on financial instruments	3.61	0.18	-	3.79	-	-
(iv)	Employee benefits expense	66.84	55.72	45.66	122.56	93.42	203.86
(v)	Depreciation and amortization expense	0.74	0.45	0.21	1.19	0.51	1.00
(vi)	Other expenses	22.20	25.52	12.52	47.72	20.31	69.58
IV	**Total expenses**	**97.58**	**83.68**	**59.62**	**181.26**	**116.81**	**279.68**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**(71.87)**	**411.42**	**(56.20)**	**339.55**	**380.45**	**(581.89)**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit/(Loss) before tax and after exceptional items (V-VI)**	**(71.87)**	**411.42**	**(56.20)**	**339.55**	**380.45**	**(581.89)**
	Tax expenses						
(i)	Current tax	(11.72)	72.05	(9.81)	60.33	66.48	-
(ii)	MAT Credit Entitlement	12.40	(72.05)	9.81	(59.65)	(66.48)	-
(iii)	Adjustment of tax relating to earlier years	-	-	-	-	-	(0.14)
(iiii)	Deferred tax	(24.37)	75.98	(4.22)	51.61	116.15	(39.51)
VIII	**Total tax expenses**	**(23.69)**	**75.98**	**(4.22)**	**52.29**	**116.15**	**(39.65)**
IX	**Profit/(Loss) for the period (VII-VIII)**	**(48.18)**	**335.44**	**(51.98)**	**287.26**	**264.30**	**(542.24)**
(i)	**Other comprehensive income** Items that will not be reclassified to profit or loss in subsequent years: - Remeasurement of post employment benefit obligations	1.20	0.75	-	1.95	-	(0.48)
X	**Total other comprehensive income/(loss)**	**1.20**	**0.75**	**-**	**1.95**	**-**	**(0.48)**
XI	**Total comprehensive income/ (loss) for the period/ year (IX+X)**	**(46.98)**	**336.19**	**(51.98)**	**289.21**	**264.30**	**(542.72)**
	Basic/ Diluted Earnings Per Share (FV of ₹10/- each)						
(i)	Basic	(0.31)	2.77	(0.43)	1.88	2.18	(4.48)
(ii)	Diluted	(0.31)	2.77	(0.43)	1.88	2.18	(4.48)

See accompanying notes to financial results.

For D.S. Talwar & Co.
Chartered Accountants
Firm's Registration No.: 000993N

Shradha Talwar
Partner
Membership No.: 514698
Place: New Delhi
Date: November 12, 2025

For and on behalf of the Board of Directors of
Som Datt Finance Corporation Limited

Subba Rao Veeravenkata Meka
(Venkat Subbarao)
Managing Director
DIN: 07173955
Place: Hyderabad
Date: November 12, 2025

Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

Statement of Standalone Assets and Liabilities (Balance Sheet) as at September 30, 2025

(All amounts are in ₹ lakhs, except otherwise stated)

Sr. No.	Particulars	As at September 30, 2025 (Un-Audited)	As at March 31, 2025 (Audited)
	ASSETS		
	Financial assets		
(i)	Cash and cash equivalents	2,768.67	19.68
(ii)	Loans	751.74	-
(ii)	Investments	4,351.89	2,693.85
(iii)	Other financial assets	11.37	5.25
		7,883.67	**2,718.78**
	Non-financial assets		
(i)	Deferred tax assets (Net)	189.17	181.14
(ii)	Property, plant and equipment	13.67	3.37
(iii)	Other non-financial assets	96.06	118.88
		298.90	**303.39**
	Total assets	**8,182.57**	**3,022.17**
	LIABILITIES AND EQUITY		
	Liabilities		
	Financial liabilities		
(i)	Borrowings	-	-
(ii)	Trade payables:		
	(a) total outstanding dues of micro enterprises and small enterprises	1.08	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	2.21	9.45
(iii)	Other financial liabilities	4.33	6.88
		7.62	**16.33**
	Non-financial liabilities		
(i)	Current tax liabilities (Net)	-	-
(ii)	Provisions	27.04	21.69
(iii)	Other non-financial liabilities	4.34	6.68
		31.38	**28.37**
	Equity		
(i)	Equity share capital	1,701.35	1,000.80
(ii)	Other equity	6,442.22	1,976.67
		8,143.57	**2,977.47**
	Total liabilities and equity	**8,182.57**	**3,022.17**

See accompanying notes to financial results.

For D.S. Talwar & Co.
Chartered Accountants
Firm's Registration No.: 000993N

Shradha Talwar
Partner
Membership No.: 514698
Place: New Delhi
Date: November 12, 2025

D.S. TALWAR & CO. * New Delhi * Chartered Accountants

For and on behalf of the Board of Directors of
Som Datt Finance Corporation Limited

Subba Rao Veeravenkata Meka
(Venkat Subbarao)
Managing Director
DIN: 07173955
Place: Hyderabad
Date: November 12, 2025

Som Datt Finance Corporation Ltd. Hyderabad

Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

Statement of Standalone Cash Flows for the period ended September 30, 2025

(All amounts are in ₹ lakhs, except otherwise stated)

Sr. No.	Particulars	For the period ended September 30, 2025 (Audited)	For the year ended March 31, 2025 (Audited)
A.	**Cash flows from operating activities**		
	Profit / (Loss) before tax	339.55	(581.89)
	Adjustment to reconcile profit before tax to cash provided by operating activities		
	Interest income on loans	(28.85)	-
	Depreciation and amortisation	1.19	1.00
	Finance cost	3.43	-
	Impairment on financial instruments	3.79	-
	Impairment loss on fixed assets write off	-	1.36
	Impairment loss on intangible assets under development write off	-	2.95
	Change in fair value of investment	(347.24)	491.88
		(367.68)	**497.19**
	Cash Inflow from interest on loans	23.35	-
	Cash outflow towards Finance cost	(3.42)	-
	Operating profit before working capital changes	**(8.20)**	**(84.70)**
	Adjustment for:		
	(Increase)/decrease in loans	(755.53)	-
	(Increase)/decrease in trade receivables	-	-
	(Increase)/decrease in other financial assets	(0.63)	(5.25)
	(Increase)/decrease in other non-financial assets	22.82	(102.89)
	Increase/(decrease) in trade payables and other payable	(6.16)	9.45
	Increase/(decrease) in other financial liabilities	(2.55)	(6.64)
	Increase/(decrease) in provisions	7.28	14.20
	Increase/(decrease) in other non-financial liabilities	(2.34)	3.34
		(745.31)	**(172.49)**
	Income tax paid (net of refunds)	(60.33)	0.14
	Net cash generated from operating activities	**(805.64)**	**(172.35)**
B.	**Cash flows from investing activities**		
	Purchase of property, plant and equipment	(11.48)	(3.51)
	Purchase of intangible assets under development	-	-
	(Increase)/Decrease in investment in equity instruments (net)	(1,310.79)	34.53
	Net cash (used in)/ generated from investing activities	**(1,322.27)**	**31.02**
C.	**Cash flows from financing activities**		
	Proceeds from borrowings	745.01	-
	Repayment of borrowings	(745.01)	-
	Proceeds from issue of equity shares including share premium	4,903.91	-
	Share issue expenses	(27.01)	(25.07)
	Net cash generated from financing activities	**4,876.90**	**(25.07)**
D.	**Net increase / (decrease) in cash and cash equivalents**	**2,748.99**	**(166.40)**
	Cash and cash equivalents at beginning of the year	19.68	186.08
	Cash and cash equivalents at end of the year	**2,768.67**	**19.68**

See accompanying notes to financial results.

For D.S. Talwar & Co.
Chartered Accountants
Firm's Registration No.: 000993N

Shradha Talwar
Partner
Membership No.: 514698
Place: New Delhi
Date: November 12, 2025

D.S. TALWAR & CO. New Delhi Chartered Accountants

For and on behalf of the Board of Directors of
Som Datt Finance Corporation Limited

Subba Rao Veeravenkata Meka
(Venkat Subbarao)
Managing Director
DIN: 07173955
Place: Hyderabad
Date: November 12, 2025

Som Datt Finance Corporation Ltd. Hyderabad

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Som Datt Finance Corporation Limited ("the Company") at their respective meetings held on November 12, 2025, and are subjected to audit by the statutory auditors.

2. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in accordance with the circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time.
3. The Company is engaged primarily in NBFC business. The operations of the Company fall under 'financing and investment activities' which is considered to be the only reportable segment in accordance with the provisions of Ind AS 108, 'Operating Segments'. The Company operates in a single geographical segment, i.e., 'domestic'.
4. The figures for the second quarter (Q2) ended September 30, 2025, and the comparative Q2 ended September 30, 2024, are balancing figures derived from the difference between the respective half-year results (unaudited) and the corresponding first quarter results (unaudited and previously published). All results for the stated quarters and half-years ended September 30, 2025, and September 30, 2024, were subjected to a limited review by the Statutory Auditors.
5. Figures for the previous quarters/periods have been regrouped/reclassified, wherever necessary, to correspond with the current period's classifications/disclosures. There may be minor rounding-off variances as figures are converted into lakhs.
6. The Company has pledged certain of its investment securities with a large financial institution to avail a Loan Against Securities facility. The aggregate carrying value of the pledged securities was ₹905.69 lakhs as on September 30, 2025.
7. The Company successfully concluded its Rights Issue, a strategic initiative to augment its capital base. The Rights Issue, which opened on June 20, 2025, and closed on July 04, 2025, involved the issuance of 70,05,579 fully paid-up equity shares at a price of ₹70 per share (including a premium of ₹60 per share), resulting in a capital infusion of ₹4,903.91 lakhs. The issue garnered overwhelming participation from investors and was oversubscribed by more than 123%. The process of allotment and credit of Rights Equity Shares to the demat accounts of the respective investors has been completed successfully. BSE Limited has granted approval for the listing and trading of the Rights Equity Shares from July 21, 2025.
8. The Company commenced its lending operations during the current financial year (i.e, from June 2025). Loans disbursed during the half-year have been recognised at their disbursed value. Given the limited scale of operations and the immaterial impact of applying the effective interest rate (EIR) method during the interim period, the loans have been carried at their nominal amounts. The Company shall measure these loans at amortised cost using the EIR method as at March 31, 2026, in accordance with Ind AS 109 - Financial Instruments, and any cumulative impact arising from such measurement will be appropriately recognised in the annual financial statements.

9. Pursuant to Regulation 32 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019 regarding the prescribed format for the Statement of Deviation or Variation in the use of proceeds from public issue, rights issue, preferential issue, Qualified Institutions Placement (QIP), the statement duly reviewed by the Audit Committee of the Company is enclosed herewith as 'Annexure A'.

For D.S. Talwar & Co.
Chartered Accountants
Firm's Registration No.: 000993N

Shradha Talwar
Partner
Membership No.: 514698
Place: New Delhi
Date: November 12, 2025

D.S. TALWAR & CO. New Delhi Chartered Accountants

For and on behalf of the Board of Directors of
Som Datt Finance Corporation Limited

Som Datt Finance Corporation Ltd. Hyderabad

Subba Rao Veeravenkata Meka
(Venkat Subbarao)
DIN: 07173955
Place: Hyderabad
Date: November 12, 2025

Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

Annexure A: Statement of Deviation / Variation in Utilisation of Funds Raised

Particulars	Details
Mode of Fund Raising	Rights Issue
Date of Raising Funds	15-Jul-2025
Amount Raised	₹ 4,903.91 Lakhs
Report filed for Quarter ended	30-Sep-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	There has been no deviation/variation in the utilisation of funds from the issue, as stated in the 'Letter of Offer' dated June 09, 2025.
Comments of the Audit Committee after review	No comments
Comments of the auditors, if any	No comments

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr. No.	Original Object	Modified Object, if any	Original Allocation (₹ lakhs)	Modified allocation, if any (₹ lakhs)	Funds Utilised (₹ lakhs)	Amount of Deviation / Variation for the quarter according to applicable object (₹ lakhs)	Remarks if any
1	To augment our capital base and provide for our fund requirements for increasing our operational scale with respect to our NBFC activities	Not applicable	4,500.00	-	1,231.61	-	-
2	General Corporate Purposes	Not applicable	343.91	-	89.05	-	-
3	Issue Related Expenses	Not applicable	60.00	-	56.17	-	-
	Total		**4,903.91**	**-**	**1,376.83**	**-**	**-**

Notes:

1. *Original total allocated amount was ₹4,903.91 lakhs, of which ₹1,376.83 lakhs has been utilised till September 30, 2025. The balance of ₹3,527.08 lakhs is pending to be utilised as on September 30, 2025.*
2. *Deviation or variation could mean:*
   (a) Deviation in the objects or purposes for which the funds have been raised, or
   (b) Deviation in the amount of funds actually utilized as against what was originally disclosed, or
   (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

This Annexure is to be submitted to stock exchange (i.e., BSE Limited) as an annexure to the financial results for the quarter ended September 30, 2025 as is to be used for this purpose only.

For D.S. Talwar & Co.
Chartered Accountants
Firm's Registration No.: 000993N

Shradha Talwar

D.S. TALWAR & CO. New Delhi Chartered Accountants

Shradha Talwar
Partner
Membership No.: 514698
Place: New Delhi
Date: November 12, 2025
UDIN: 25514698BMMMWH8260

For and on behalf of the Board of Directors of
Som Datt Finance Corporation Limited

Subba Rao Veeravenkata Meka
(Venkat Subbarao)
DIN: 07173955
Place: Hyderabad
Date: November 12, 2025

Som Datt Finance Corporation Ltd. Hyderabad