CRESCENTIS CAPITAL LIMITED

Formerly Known as "Som Datt Finance Corporation Limited"
CIN: L65921TS1993PLC188494

November 12, 2026

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

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

Dear sir/Ma'am,

With reference to our letter dated Friday, November 06, 2026, regarding board meeting intimation, Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the company at its meeting held today i.e., Thursday, November 12, 2026, have inter alia considered and approved the Un-audited Financial Results for the Quarter and Half Year ended September 30, 2026.

The copies of the Standalone Statement of Assets and Liabilities, Financial Results and Cashflows for the period along with the Limited Review report in compliance with the requirements of Regulation 33 of the Listing Regulations have been enclosed as Annexure.

The meeting Commenced at 4:15 P.M. and concluded at 06:00 P.M.

You are requested to take the above information on your record

Thanking you,

For Crescentis Capital Limited
(Formerly Known as Som Datt Finance Corporation Ltd)

Venkata Krishna Chaitanya Vakkalanka

Digitally signed by Venkata Krishna Chaitanya Vakkalanka
Date: 2026.11.12 18:05:14 +05'30'

V V Krishna Chaitanya
Company Secretary & Compliance Officer
M.No. A49415

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, 2026 and year to date from 1st April, 2026 to 30th September, 2026 of Crescentis Capital 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 Crescentis Capital Limited

1) We have reviewed the accompanying statement of unaudited financial results of Crescentis Capital Limited (the 'Company') for the quarter ended September 30 2026 and year to date from 1st April, 2026 to 30th September, 2026 (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.

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

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

Shradha Talwar

Shradha Talwar
(Partner)
Membership No. 514698
UDIN: **26514698FLDAKZ2983**

Place: New Delhi
Dated:12/11/2026

CRESCENTIS CAPITAL

Crescentis Capital Limited

(formerly known as Som Datt Finance Corporation Ltd.)

CIN: L65921TS1993PLC188494

Statement of Standalone Assets and Liabilities (Balance Sheet) as at September 30, 2026

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

Sr. No.	Particulars	As at September 30, 2026 (Un-Audited)	As at March 31, 2026 (Audited)
	ASSETS		
	Financial assets		
(i)	Cash and cash equivalents	715.20	142.31
(ii)	Loans	3,246.69	4,595.34
(iii)	Investments	5,593.98	3,980.35
(iv)	Other financial assets	24.88	44.34
		9,580.75	**8,762.34**
	Non-financial assets		
(i)	Deferred tax assets (Net)	103.98	248.87
(ii)	Property, plant and equipment	13.68	14.04
(iii)	Right of use assets	93.54	-
(iv)	Other non-financial assets	123.01	99.77
		334.21	**362.68**
	Total assets	**9,914.96**	**9,125.02**
	LIABILITIES AND EQUITY		
	Liabilities		
	Financial liabilities		
(i)	Borrowings	1,500.00	1,448.65
(ii)	Trade payables:		
	- total outstanding dues of micro enterprises and small enterprises	-	0.31
	- total outstanding dues of creditors other than micro enterprises	2.72	19.28
(iii)	Lease liabilities	96.77	-
(iv)	Other financial liabilities	9.69	12.02
		1,609.18	**1,480.26**
	Non-financial liabilities		
(i)	Current tax liabilities (Net)	-	-
(ii)	Provisions	27.96	34.94
(iii)	Other non-financial liabilities	7.69	5.50
(iv)	Deferred tax liability	-	-
		35.65	**40.44**
	Equity		
(i)	Equity share capital	1,701.35	1,701.35
(ii)	Other equity	6,568.78	5,902.97
		8,270.13	**7,604.32**
	Total liabilities and equity	**9,914.96**	**9,125.02**

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, 2026

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

For and on behalf of the Board of Directors of
Crescentis Capital Limited

Subba Rao Veeravenkata Meka
(Venkat Subbarao)
Managing Director
DIN: 07173955
Place: Hyderabad
Date: November 12, 2026

CRESCENTIS CAPITAL LIMITED HYDERABAD

CRESCENTIS CAPITAL

Crescentis Capital Limited

(formerly known as Som Datt Finance Corporation Ltd.)
CIN: L65921TS1993PLC188494

Statement of Standalone Financial Results for the period ended September 30, 2026

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

Sr. No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-Audited (Refer Note 4)	Un-Audited	Un-Audited (Refer Note 4)	Un-Audited	Un-Audited	Audited
	Revenue from operations						
(i)	Interest income	135.35	115.51	28.50	250.86	28.85	325.21
(ii)	Dividend income	17.47	4.11	15.84	21.58	19.22	39.33
(ii)	Net gain/(loss) on fair value changes	(140.71)	974.72	(18.63)	834.01	472.74	(216.16)
I	**Total revenue from operations**	**12.11**	**1,094.34**	**25.71**	**1,106.45**	**520.81**	**148.38**
II	Other income	0.48	0.08	-	0.56	-	6.22
III	**Total income (I+II)**	**12.59**	**1,094.42**	**25.71**	**1,107.01**	**520.81**	**154.60**
	Expenses						
(i)	Finance cost	17.02	8.38	2.89	25.40	3.43	28.07
(ii)	Fees and commision expense	1.26	1.19	1.29	2.45	2.57	6.22
(iii)	Impairment on financial instruments	21.86	16.47	3.61	38.33	3.79	32.34
(iv)	Employee benefits expense	79.25	77.30	66.84	156.55	122.56	261.32
(v)	Depreciation and amortization expense	6.66	6.59	0.74	13.25	1.19	3.59
(vi)	Other expenses	18.57	22.27	22.20	40.84	47.72	143.43
IV	**Total expenses**	**144.62**	**132.20**	**97.58**	**276.82**	**181.26**	**474.97**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**(132.03)**	**962.22**	**(71.87)**	**830.19**	**339.55**	**(320.37)**
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit/(Loss) before tax and after exceptional items (V-VI)**	**(132.03)**	**962.22**	**(71.87)**	**830.19**	**339.55**	**(320.37)**
	Tax expenses						
(i)	Current tax	10.30	6.83	(11.72)	17.13	60.33	45.11
(ii)	MAT Credit Entitlement	-	-	12.40	-	(59.65)	-
(iii)	Deferred tax	(32.93)	173.54	(24.37)	140.61	51.61	(112.85)
VIII	**Total tax expenses**	**(22.63)**	**180.37**	**(23.69)**	**157.74**	**52.29**	**(67.74)**
IX	**Profit/(Loss) for the period (VII-VIII)**	**(109.40)**	**781.85**	**(48.18)**	**672.45**	**287.26**	**(252.63)**
	Other comprehensive income						
(i)	Items that will not be reclassified to profit or loss in subsequent years: - Remeasurement of employment benefit obligations	(1.28)	11.24	1.20	9.96	1.95	2.73
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(2.44)	-	-	(2.44)	-	-
X	**Total other comprehensive income/(loss)**	**(3.72)**	**11.24**	**1.20**	**7.52**	**1.95**	**2.73**
XI	**Total comprehensive income/ (loss) for the period/ year (IX+X)**	**(113.12)**	**793.09**	**(46.98)**	**679.97**	**289.21**	**(249.90)**
	Basic/ Diluted Earnings Per Share (FV of ₹10/- each) [Refer Note 7]						
(i)	Basic	(0.64)	4.60	(0.31)	3.95	1.88	(1.57)
(ii)	Diluted	(0.64)	4.60	(0.31)	3.95	1.88	(1.57)

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, 2026

For and on behalf of the Board of Directors of
Crescentis Capital Limited

Subba Rao Veeravenkata Meka
(Venkat Subbarao)
Managing Director
DIN: 07173955
Place: Hyderabad
Date: November 12, 2026

CRESCENTIS CAPITAL

Crescentis Capital Limited

(formerly known as Som Datt Finance Corporation Ltd.)
CIN: L65921TS1993PLC188494

Statement of Standalone Cash Flows for the period ended September 30, 2026
(All amounts are in ₹ lakhs, except otherwise stated)

Sr. No.	Particulars	For the period ended September 30, 2026 (Un-Audited)	For the period ended September 30, 2025 (Un-Audited)	For the year ended March 31, 2026 (Audited)
A.	**Cash flows from operating activities**			
	Profit / (Loss) before tax	**830.19**	**339.55**	**(320.37)**
	Adjustment to reconcile profit before tax to cash provided by operating activities			
	Interest income on loans	(250.86)	(28.85)	(325.21)
	Depreciation and amortisation	13.06	1.19	3.59
	Finance cost	25.40	3.43	28.07
	Impairment on financial instruments	38.33	3.79	32.34
	Change in fair value of investment	(772.45)	(347.24)	485.47
		(946.52)	**(367.68)**	**224.26**
	Cash inflow from Interest on loans	234.17	23.35	290.67
	Cash outflow towards Finance cost	(17.90)	(3.42)	(22.38)
	Operating profit before working capital changes	**99.94**	**(8.20)**	**172.18**
	Adjustment for:			
	(Increase)/decrease in loans	1,325.69	(755.53)	(4,627.68)
	(Increase)/decrease in other financial assets	36.14	(0.63)	(4.55)
	(Increase)/decrease in other non-financial assets	(24.61)	22.82	19.11
	Increase/(decrease) in trade payables and other payable	(16.91)	(6.16)	10.14
	Increase/(decrease) in other financial liabilities	(5.02)	(2.55)	(0.55)
	Increase/(decrease) in provisions	0.54	7.28	15.98
	Increase/(decrease) in other non-financial liabilities	2.18	(2.34)	(1.18)
		1,417.95	**(745.31)**	**(4,416.55)**
	Income tax paid (net of refunds)	(10.41)	(60.33)	-
	Net cash generated from operating activities	**1,407.54**	**(805.64)**	**(4,416.55)**
B.	**Cash flows from investing activities**			
	Purchase of property, plant and equipment	(2.31)	(11.48)	(14.25)
	(Increase)/Decrease in investment in equity & debt instruments (net)	(853.77)	(1,310.79)	(1,771.97)
	Net cash (used in)/ generated from investing activities	**(856.08)**	**(1,322.27)**	**(1,786.22)**
C.	**Cash flows from financing activities**			
	Proceeds from borrowings	3,015.00	745.01	4,195.66
	Repayment of borrowings	(2,965.00)	(745.01)	(2,747.02)
	Repayment of lease liabilities	(11.96)	-	-
	Proceeds from issue of equity shares including share premium	-	4,903.91	4,903.91
	Share issue expenses	(16.61)	(27.01)	(27.15)
	Net cash generated from financing activities	**21.43**	**4,876.90**	**6,325.40**
D.	**Net increase / (decrease) in cash and cash equivalents**	**572.89**	**2,748.99**	**122.63**
	Cash and cash equivalents at beginning of the year	142.31	19.68	19.68
	Cash and cash equivalents at end of the year	**715.20**	**2,768.67**	**142.31**

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, 2026

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

For and on behalf of the Board of Directors of
Crescentis Capital Limited

Subba Rao Veerevenkata Meka
(Venkat Subbarao)
Managing Director
DIN: 07173955
Place: Hyderabad
Date: November 12, 2026

CRESCENTIS CAPITAL LIMITED HYDERABAD

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Crescentis Capital Limited ("the Company") at their respective meetings held on November 12, 2026, and are subjected to limited review by the statutory auditors.
2. These financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, the applicable circulars, guidelines and directions issued by the Reserve Bank of India ("RBI") from time to time, and the requirements of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended 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 quarters ended September 30, 2026 and September 30, 2025 are the balancing figures derived from the difference between the unaudited figures for the respective half-years and the published unaudited figures for the first quarters of the respective financial years, which were subjected to 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 pledged certain of its investment securities with financial institutions to avail Loan Against Securities facility. The aggregate carrying value of the pledged securities was ₹3,580.26 lakhs as on September 30, 2026.
7. The Earnings Per Share ("EPS"), both Basic and Diluted, for the earlier periods, viz., September 30, 2025 and March 31, 2026, have been computed after considering the increase in the issued share capital pursuant to the allotment of Rights Shares dated July 15, 2025. Further, in accordance with Ind AS 33 – Earnings Per Share, the Basic and Diluted EPS for the previous comparative periods have been restated for the bonus element arising from the Rights Issue.
8. The Board of Directors of the Company, at its meeting held on May 29, 2026, approved raising up to ₹80 crore through a Rights Issue of fully paid-up equity shares, subject to statutory and regulatory approvals. At its meeting on September 30, 2026, the Board approved the Draft Letter of Offer for the Rights Issue. Subsequently, the Company received in-principle approval from BSE Limited, vide letter dated October 23, 2026, for listing of the equity shares to be issued pursuant to the Rights Issue. Further, at its meeting held on November 03, 2026, the Board approved the Final Letter of Offer in connection with the Rights Issue.

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

Shradha Talwar
Partner
Membership No.: 514698
Place: New Delhi
Date: November 12, 2026

For and on behalf of the Board of Directors of
Crescentis Capital Limited

Subba Rao Veeravenkata Meka
(Venkat Subbarao)
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Date: November 12, 2026