

# SOM DATT FINANCE CORPORATION LTD.

CIN: L65921TS1993PLC188494

May 28, 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 / Madam,

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, May 28, 2025 (commenced at 2:00 PM and concluded at 4:30 PM), has considered and approved the following:

1. The Audited Financial Statements including Balance Sheet, Statement of Profit & Loss, Cash Flow Statement, and notes thereon for the financial year ended March 31, 2025, together with the Auditors' Report and Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2025. (Annexure A)
2. Approval for omnibus Related Party Transactions to be executed during FY 2025–26, subject to shareholders' approval.
3. Director's Report for the financial year 2024–25, along with its annexures.
4. **Appointment of Internal Auditor for FY 2025–26:**  
M/s. Gali & Associates, Chartered Accountants, appointed as Internal Auditor for FY 2025-26. Disclosure enclosed as **Annexure B**.
5. **\*Appointment of Secretarial Auditor for a term of five years for FY 2025–26 to FY 2029–30:**  
M/s. Naveen Narang & Associates, Practising Company Secretaries, appointed as Secretarial Auditor for 5 years effective April 01, 2025 for FY 2025-26 to FY 2029-30. Disclosure enclosed as **Annexure C**.
6. **\*Increase in Authorized Share Capital of the Company from Rs. 25,00,00,000/- (Rupees Twenty-Five Crores only) to Rs. 50,00,00,000/- (Rupees Fifty Crores only), structured as follows:**  
(a) Equity Shares: 4,50,00,000 (Four Crore Fifty Lacs) shares of Rs. 10/- each (b) Preference Shares: 50,00,000 (Fifty Lacs) shares of Rs. 10/- each and consequent alteration in the Memorandum of Association of the Company—details enclosed in **Annexure D**.
7. **\*Enhancement of borrowing and disposal powers under Section 180(1)(c) and 180(1)(a) of the Companies Act, 2013, up to ₹500 Crores, subject to shareholders' approval.**
8. **\*Reappoint Ms. Jayanthi Talluri as Independent Director for two years, effective September 11, 2025. Details enclosed as Annexure E.**
9. Appointment of Mr. Sai Kumar Subramanya as Senior Management Personnel. Details enclosed as **Annexure F**.

REGD OFFICE : 8-2-502/1/A, Ground Floor, JIVI Towers, Road No 7, Banjara Hills, Hyderabad, Telangana, India, 500034

Email: [compliancesdfi@gmail.com](mailto:compliancesdfi@gmail.com) website: [www.somdattfin.com](http://www.somdattfin.com)



# SOM DATT FINANCE CORPORATION LTD.

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10. Approval of the terms of the Rights Issue and related documents. Disclosure enclosed as **Annexure G.**

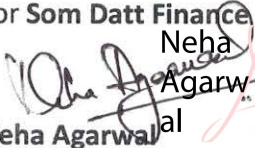
*Items marked with an asterisk (\*) above are subject to shareholders' approval and other requisite approvals as may be required.*

The details as required under SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, and SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, are enclosed as Annexures.

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

Thanking you

For Som Datt Finance Corporation Ltd.

  
Neha Agarwal  
Digitally signed  
by Neha  
Agarwal  
Date:  
2025.05.28  
17:38:51 +05'30'



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

**Independent Auditor's Report on the audit of Quarterly and Year to date Financial Results of SOM DATT FINANCE CORPORATION LIMITED pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

The Board of Directors of  
SOM DATT FINANCE CORPORATION LIMITED

Report on the Audit of Financial Results

**Opinion**

We have audited the accompanying Statement of Quarterly and Year to Date Financial Results of SOM DATT FINANCE CORPORATION LIMITED (the "Company"), for the three months and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information of the Company for the three months and year ended March 31, 2025.

**Basis for Opinion**

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the Financial Results**

This Statement has been prepared on the basis of annual financial statements for the year ended March 31, 2025. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net loss and other comprehensive loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder



and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our



conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For D.S. Talwar & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO. 000993N

*Shradha Talwar*

Shradha Talwar  
(Partner)

Membership No. 514698



Dated: 28/05/2025

UDIN: 25514698BMMMVC4613

# Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

## Statement of Financial Results for the Quarter and Year Ended March 31, 2025

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

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited (Refer Note 6)	Un-Audited	Audited (Refer Note 6)	Audited	Audited
	<b>Revenue from operations</b>					
(i)	Interest Income	-	-	0.21	0.08	1.90
(ii)	Dividend income	6.83	5.46	7.58	31.23	38.05
(ii)	Net gain/(loss) on fair value changes	(379.81)	(432.22)	354.55	(333.79)	1,463.01
<b>I</b>	<b>Total revenue from operations</b>	<b>(372.98)</b>	<b>(426.76)</b>	<b>362.34</b>	<b>(302.48)</b>	<b>1,502.95</b>
<b>II</b>	<b>Other income</b>	<b>0.27</b>	<b>-</b>	<b>-</b>	<b>0.27</b>	<b>-</b>
<b>III</b>	<b>Total income (I+II)</b>	<b>(372.71)</b>	<b>(426.76)</b>	<b>362.34</b>	<b>(302.21)</b>	<b>1,502.95</b>
	<b>Expenses</b>					
(i)	Finance cost	0.01	-	10.79	0.01	10.79
(ii)	Fees and commission expense	1.29	1.37	3.37	5.23	7.63
(iii)	Employee benefits expense	57.38	53.06	37.05	203.86	90.54
(iv)	Depreciation and amortization expense	0.29	0.20	0.28	1.00	1.07
(v)	Other expenses	18.70	30.57	9.27	69.58	33.97
<b>IV</b>	<b>Total expenses</b>	<b>77.67</b>	<b>85.20</b>	<b>60.76</b>	<b>279.68</b>	<b>144.00</b>
<b>V</b>	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>(450.38)</b>	<b>(511.96)</b>	<b>301.58</b>	<b>(581.89)</b>	<b>1,358.95</b>
<b>VI</b>	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII</b>	<b>Profit/(Loss) before tax and after exceptional items (V-VI)</b>	<b>(450.38)</b>	<b>(511.96)</b>	<b>301.58</b>	<b>(581.89)</b>	<b>1,358.95</b>
	<b>Tax expenses</b>					
(i)	Current tax	-	(66.48)	52.66	-	237.52
(ii)	MAT Credit Entitlement	-	66.48	(52.66)	-	(237.52)
(iii)	Adjustment of tax relating to earlier years	(0.08)	(0.06)	(0.05)	(0.14)	0.01
(iii)	Deferred tax	(72.41)	(83.25)	28.11	(39.51)	149.21
<b>VIII</b>	<b>Total tax expenses</b>	<b>(72.49)</b>	<b>(83.31)</b>	<b>28.06</b>	<b>(39.65)</b>	<b>149.22</b>
<b>IX</b>	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>(377.89)</b>	<b>(428.65)</b>	<b>273.52</b>	<b>(542.24)</b>	<b>1,209.73</b>
	<b>Other comprehensive income</b>					
(i)	Items that will not be reclassified to profit or loss in subsequent years:					
	- Remeasurement of post employment benefit obligations	(0.41)	(0.07)	(0.21)	(0.48)	(0.21)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(0.01)	0.01	0.03	-	0.03
<b>X</b>	<b>Total other comprehensive income/(loss)</b>	<b>(0.42)</b>	<b>(0.06)</b>	<b>(0.18)</b>	<b>(0.48)</b>	<b>(0.18)</b>
<b>XI</b>	<b>Total comprehensive income/ (loss) for the period/ year (IX+X)</b>	<b>(378.31)</b>	<b>(428.71)</b>	<b>273.34</b>	<b>(542.72)</b>	<b>1,209.56</b>
	<b>Basic/ Diluted Earnings Per Share (FV of ₹10/- each)</b>					
(i)	Basic	(3.78)	(4.28)	2.74	(5.42)	12.09
(ii)	Diluted	(3.78)	(4.28)	2.74	(5.42)	12.09

See accompanying notes to financial results.

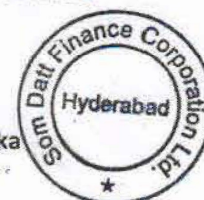
For D.S. Talwar & Co.  
Chartered Accountants  
Firm's Registration No.: 000993N

*Shradha Talwar*  
Shradha Talwar  
Partner  
Membership No.: 514698  
Place: New Delhi  
Date: May 28, 2025



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

*Subba Rao Veeravenkata Meka*  
Subba Rao Veeravenkata Meka  
(Venkat Subbarao)  
Managing Director  
DIN: 07173955  
Place: Hyderabad  
Date: May 28, 2025



# Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

## Statement of Assets and Liabilities (Balance Sheet) as at March 31, 2025

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

Sr. No.	Particulars	As at	As at
		March 31, 2025	March 31, 2024
		(Audited)	(Audited)
<b>ASSETS</b>			
<b>Financial assets</b>			
(i)	Cash and cash equivalents	19.68	186.08
(ii)	Investments	2,693.85	3,220.26
(iii)	Other financial assets	5.25	-
		<b>2,718.78</b>	<b>3,406.34</b>
<b>Non-financial assets</b>			
(i)	Deferred tax assets (Net)	181.14	141.63
(ii)	Property, plant and equipment	3.37	2.23
(iii)	Intangible assets under development	-	2.95
(iv)	Other non-financial assets	118.88	15.98
		<b>303.39</b>	<b>162.79</b>
<b>Total assets</b>		<b>3,022.17</b>	<b>3,569.13</b>
<b>LIABILITIES AND EQUITY</b>			
<b>Liabilities</b>			
<b>Financial liabilities</b>			
(i)	Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	9.45	-
(ii)	Other financial liabilities	6.88	13.52
		<b>16.33</b>	<b>13.52</b>
<b>Non-financial liabilities</b>			
(i)	Current tax liabilities (Net)	-	-
(ii)	Provisions	21.69	7.01
(iii)	Other non-financial liabilities	6.68	3.34
		<b>28.37</b>	<b>10.35</b>
<b>Equity</b>			
(i)	Equity share capital	1,000.80	1,000.80
(ii)	Other equity	1,976.67	2,544.46
		<b>2,977.47</b>	<b>3,545.26</b>
<b>Total liabilities and equity</b>		<b>3,022.17</b>	<b>3,569.13</b>

See accompanying notes to financial results.

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

*Shradha Talwar*  
Shradha Talwar  
Partner  
Membership No.: 514698  
Place: New Delhi  
Date: May 28, 2025



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

*Subba Rao Veeravenkata Meka*  
Subba Rao Veeravenkata Meka  
(Venkat Subbarao)  
Managing Director  
DIN: 07173955  
Place: Hyderabad  
Date: May 28, 2025



# Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

Statement of Cash Flows for the Year Ended March 31, 2025

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

Sr. No.	Particulars	For the year ended March 31, 2025 (Audited)	For the year ended March 31, 2024 (Audited)
<b>A.</b>	<b>Cash flows from operating activities</b>		
	Profit / (Loss) before tax	(581.89)	1,358.95
	<b>Adjustment to reconcile profit before tax to cash provided by operating activities</b>		
	Depreciation	1.00	1.07
	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	491.88	(1,360.06)
	<b>Operating profit before working capital changes</b>	<b>(84.70)</b>	<b>(0.04)</b>
	Adjustment for:		
	(Increase)/decrease in trade receivables	-	-
	(Increase)/decrease in other financial assets	(5.25)	2.88
	(Increase)/decrease in other non-financial assets	(102.89)	(15.93)
	Increase/(decrease) in trade payables and other payable	9.45	2.06
	Increase/(decrease) in other financial liability	(6.64)	5.38
	Increase/(decrease) in provisions	14.20	5.34
	Increase/(decrease) in other non-financial liabilities	3.34	2.38
		<b>(172.49)</b>	<b>2.07</b>
	Income tax paid (net of refunds)	0.14	(244.42)
	<b>Net cash generated from operating activities</b>	<b>(172.35)</b>	<b>(242.35)</b>
<b>B.</b>	<b>Cash flows from investing activities</b>		
	Purchase of property, plant and equipment	(3.51)	(0.42)
	Purchase of intangible assets under development	-	(2.95)
	(Increase)/Decrease in investment in equity instruments (net)	34.53	274.93
	<b>Net cash (used in)/ generated from investing activities</b>	<b>31.02</b>	<b>271.56</b>
<b>C.</b>	<b>Cash flows from financing activities</b>		
	Share issue expenses	(25.07)	-
	<b>Net cash generated from financing activities</b>	<b>(25.07)</b>	<b>-</b>
<b>D.</b>	<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(166.40)</b>	<b>29.21</b>
	Cash and cash equivalents at beginning of the year	186.08	156.87
	<b>Cash and cash equivalents at end of the year</b>	<b>19.68</b>	<b>186.08</b>


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: May 28, 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: May 28, 2025



# Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

## 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 May 28, 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 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. Pursuant to the No Objection of RBI's letter dated January 25, 2024, and Special Resolution passed by the shareholders by way of postal ballot on March 14, 2024, the Company had applied to Regional Director, Northern Region, Ministry of Corporate Affairs, New Delhi, for shifting of Registered Office from 'National Capital Territory (NCT) of Delhi' to the 'State of Telangana'. The Company received this approval vide Company Application no. AA7280752/13(4)/RD(NR)/2024/3298, and order dated June 24, 2024. Subsequently, post receiving the necessary approvals, the Registered Office has been shifted to "8-2-502/1/A, Ground Floor, JIVI Towers, Road No.7, Banjara Hills, Hyderabad, Telangana - 500034".
5. For the year ended March 31, 2025, the Company recognised a net unrealised loss of ₹491.88 lakhs due to adverse movements in market prices of its equity investments. These losses are notional in nature and have arisen from the fair valuation of financial instruments held as at the reporting date, in accordance with Ind AS 109. In addition, the Company recognised a realised gain of ₹158.09 lakhs during the year on sale of certain equity investments. Both the unrealised losses and realised gains have been presented under 'Net gain/(loss) on fair value changes' in the Statement of Profit & Loss, as per the requirements of Ind AS 109 and Schedule III of the Companies Act, 2013.
6. The figures for the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of the full financial year and published year-to-date unaudited figures up to the end of the third quarter of the respective financial year, which were subject to limited review by the statutory auditors.
7. 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.
8. Pursuant to the approval of the Board of Directors at its meeting held on November 05, 2024, the Company is in the process of raising equity share capital of up to ₹5,000 lakhs by way of a rights issue. In this regard, the Company has filed its Draft Letter of Offer with BSE Limited and received its in-principle approval dated May 20, 2025.

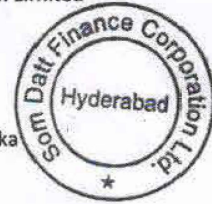
For D.S. Talwar & Co.  
Chartered Accountants  
Firm's Registration No.: 000993N


Shradha Talwar  
Partner  
Membership No.: 514698  
Place: New Delhi  
Date: May 28, 2025

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: May 28, 2025



# SOM DATT FINANCE CORPORATION LTD.

CIN: L65921TS1993PLC188494

## Annexure B.

### Appointment of Internal Auditor for FY 2025–26.

Sr. No	Particular	Description
1	reason for change viz. appointment, re-appointment, resignation, removal, death, or otherwise	Appointment of M/s Gali & Associates, Chartered Accountants, as the Internal Auditor of the Company
2	date of appointment/ reappointment/ cessation (as applicable) & term of appointment/re-appointment	Appointed as Internal Auditor of the Company for FY 2025-26.
3	brief profile (in case of appointment)	<p><b>Gali &amp; Associates, Chartered Accountants</b></p> <p>Established in 2015, Gali &amp; Associates is a Hyderabad-based firm specialising in Audit &amp; Assurance, Tax Planning, Company Law Advisory, and Financial Services. The team comprises qualified professionals offering integrated solutions tailored to businesses of all sizes.</p> <p><b>Services</b></p> <ul style="list-style-type: none"><li>• <b>Audit &amp; Assurance:</b> Statutory, Internal, and Tax Audits, Transfer Pricing</li><li>• <b>Taxation:</b> Corporate and Personal Tax Compliance, GST, International Taxation</li><li>• <b>Bank Audits:</b> Statutory and Concurrent Audits, CMA Data Preparation</li><li>• <b>Company Law:</b> Formation, Compliance, Record Maintenance</li><li>• <b>Outsourcing:</b> Financial Preparation, Bookkeeping, Payroll</li><li>• <b>Consulting:</b> FDI, FEMA Compliance, Legal Structuring</li></ul> <p>Led by G. Venkateswarlu, a seasoned Chartered Accountant with extensive experience in auditing and tax advisory, particularly in the financial services sector. The firm leverages advanced technology and a dedicated team to provide high-quality, customized services across various sectors.”</p>
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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## Annexure C.

### Appointment of Secretarial Auditor for a five-year term of five years period FY 2025–26 to FY 2029–30:

Sr. No	Particular	Description
1	Reason for change (appointment, re-appointment, resignation, removal, death, or otherwise)	Appointment of M/s Naveen Narang & Associates, Practicing Company Secretaries, as the Secretarial Auditors of the Company.
2	Date of appointment/reappointment/cessation (as applicable) & term of appointment/reappointment	Appointed on May 28, 2025, as Secretarial Auditors for a term of five years, effective from April 01, 2025, from FY 2025–26 to FY 2029–30.
3	Brief profile (in case of appointment)	<p>Naveen Narang &amp; Associates, established in 2005, is a reputed firm of Company Secretaries specializing in corporate legal and secretarial services. The firm offers expertise in corporate restructuring, mergers and acquisitions, insolvency, bankruptcy, and corporate advisory services.</p> <p>Led by Naveen Narang, a Fellow Member of ICSI, Insolvency Professional, and Registered Valuer with over 20 years of experience, the team also includes experienced professionals like Jyoti Narang and qualified Company Secretaries Chanki Kumar Baghel and Amit Kumar Verma.</p> <p>The firm represents clients before regulatory authorities such as the Ministry of Corporate Affairs (MCA), National Company Law Tribunal (NCLT), and Reserve Bank of India (RBI). Their clientele comprises major firms, including Ernst &amp; Young LLP, Price Waterhouse Coopers, KPMG India Pvt Ltd, and Lockheed Martin India Pvt Ltd, along with numerous start-ups and foreign companies.</p> <p>With modern infrastructure and a network of associate offices across India, Naveen Narang &amp; Associates is well-equipped to handle diverse corporate secretarial requirements. For more information, visit <a href="http://www.csnaveennarang.com">www.csnaveennarang.com</a>.</p>
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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## Annexure D

### Details with respect to amendments in the Memorandum of Association:

Sr. No	Particular	Brief Details
1.	Amendment of Memorandum of Association by increasing the Authorized Share Capital	<p>The Authorized Share Capital of the Company is proposed to be increased.</p> <p>from ₹25,00,00,000/- (Rupees Twenty-Five Crores only) structured as: (a) Equity Shares: 2,00,00,000 (Two Crore) shares of ₹10/- each (b) Preference Shares: 50,00,000 (Fifty Lacs) shares of ₹10/- each</p> <p>To ₹50,00,00,000/- (Rupees Fifty Crores only), structured as: (a) Equity Shares: 4,50,00,000 (Four Crore Fifty Lacs) shares of ₹10/- each (b) Preference Shares: 50,00,000 (Fifty Lacs) shares of ₹10/- each.</p> <p>Accordingly, Clause V of the Memorandum of Association relating to the Authorized Share Capital shall be altered to reflect the revised Authorized Share Capital.</p> <p>This amendment is subject to the approval of the shareholders and compliance with the provisions of the Companies Act, 2013, and other applicable laws.</p>

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## Annexure E

### Reappointment of Ms. Jayanthi Talluri as Independent Director

S. No	Particulars	Disclosure
1.	Reason for Change viz. appointment, resignation, death, or otherwise.	Re-appointment for a term of 2 years, effective from September 11, 2025.  <b>Terms of Appointment:</b> Subject to the approval of shareholders, Ms. Jayanthi Talluri (DIN 09272993) was re-appointed as a Non-Executive Independent Director for 2 years w.e.f September 11, 2025.
2.	Date of Appointment	September 12, 2023 (Original appointment)  Re-appointment effective September 11, 2025
3.	Brief Profile	Ms. Jayanthi Talluri is a seasoned legal professional with over 24 years of experience in litigation and corporate counsel across various sectors, including healthcare, IT & ITES, infrastructure, real estate, airports, and commercial corporate matters. She is an alumna of the prestigious National Law School of India University (NLSIU), Bangalore, and comes from a family of renowned lawyers.  Under the mentorship of her late father, Mr. T.S. Haranath, a senior advocate at the High Court of Andhra Pradesh, she honed her expertise in law. Ms. Talluri is also an IIAM-certified International Business Negotiator and a Six Sigma Green Belt holder in Contract Management.  She has served as a corporate trainer on the Prevention of Sexual Harassment at the Workplace (POSH) and has been an External Member and Inquiry Officer for IC Committees across several corporations. With her diverse expertise and leadership, Ms. Talluri has significantly contributed to corporate legal affairs and the advancement of workplace policies.
4.	Disclosure of relationships between directors	Not related to any directors.
5.	InFormation as required pursuant to BSE Circular with ref no. LIST/COMP/14/2018-19	Ms. Jayanthi Talluri is not debarred from holding the office of director by any SEBI order or any other such authority.

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## Annexure F

### Appointment of Senior Management Personnel

Sr. No.	Particulars	Details
1	Reason for change	Appointment as Senior Management Personnel
2	Date of appointment	May 28, 2025
3	Name of the appointee	Mr. Sai Kumar Subramanya.
4	Designation	Senior Management Personnel (SMP)
5	Brief profile (in case of appointment)	<p>He is a senior management leader with 20 years of experience in business strategy, sales, and operations across Africa and India. He has a proven track record in scaling businesses, launching innovative products, and building strategic partnerships.</p> <p>His previous leadership roles span the microfinance, solar energy, and insurance sectors, during which he managed multi-million-dollar portfolios and large teams. An alumnus of IIM Ahmedabad, he has a strong focus on delivering profitable and sustainable growth through strategic planning and execution.</p> <p>He possesses skills in team building, market research, brand management, and digital marketing. Adept at navigating diverse markets, he is experienced in leading transformative business initiatives. He remains committed to driving excellence and creating value for stakeholders globally.</p>
6	Disclosure of relationships between directors	Not Applicable
7	Shareholding in the company	Nil

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## Annexure G: - Right Issue

Sr. No.	Particulars	Details
a)	Type of Security	Equity Shares of ₹10/- each.
b)	Type of Issuance	Rights Issue - Fully paid-up equity shares
c)	Total Number of Equity Shares Proposed to be Issued and Rights Issue Size	70,05,579 Equity Shares aggregating to ₹49,03,90,530 **Assuming full subscription
d)	Rights Issue Price	₹70/- per Equity Share (including a premium of ₹60/-)
e)	Record Date	Friday, June 06, 2025
f)	Rights Issue Period	Opening Date: Friday, June 20, 2025 Last Date for On-Market Renunciation: Monday, June 30, 2025 Closing Date: Friday, July 04, 2025 Off-market renunciation: The Eligible Equity Shareholders must ensure that renunciation through off-market transfers is completed so that the rights entitlements are credited to the demat account of the Renouncee on or prior to the Issue Closing Date.
g)	Outstanding Equity Shares	Prior to Rights Issue: 1,00,07,970 equity shares of the Company Post Rights Issue: 1,70,13,549 equity shares of the Company* *Assuming full subscription
h)	Terms of the Rights Issue (including fractional and zero entitlements)	To be included in the Letter of Offer to be filed by the Company with BSE Limited
i)	Rights Entitlement Ratio	The Rights Equity Shares are offered on a rights basis to Eligible Equity Shareholders in the ratio of 7 Equity Shares (s) for every 10 Equity Shares held on the Record Date.
j)	ISIN for Rights Entitlement	INE754C20010