

CRESCENTIS CAPITAL LTD

(Formerly Known as Som Datt Finance Corporation Limited)

CIN: L65921TS1993PLC188494

February 13, 2026

To
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 February 07, 2026 regarding intimation of Board Meeting and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of **Crescentis Capital Limited** (Formerly Known as Som Datt Finance Corporation Limited) at its meeting held today i.e. **February 13, 2026** (commenced at : 04:00 PM and concluded at : 05:10 PM) has considered and approved the following:

1. Unaudited Financial Results:

The Company's Un-Audited Financial Results for the quarter and nine months ended December 31, 2025, along with the Limited Review Report issued by the Statutory Auditors, are enclosed herewith.

2. Approval of CCL ESOS 2025 terms and conditions:

The Board, upon the recommendation of the Nomination and Remuneration Committee (Compensation Committee), has approved the terms and conditions of the CCL Employees' Stock Option Scheme, 2025 ("CCL ESOS 2025"), in accordance with the applicable provisions of Section 62 of the Companies Act, 2013 and Regulation 5(3) of the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, subject to such approvals as may be required.

The result shall be available on the Company's website of the Company. You are requested to take the above information on your record.

Thanking You,

Yours Faithfully,

Venkata Krishna
Chaitanya
Vakkalanka

Digitally signed by
Venkata Krishna
Chaitanya Vakkalanka
Date: 2026.02.13 17:27:09
+05'30'

V V Krishna Chaitanya

Company Secretary & Compliance Officer

M. No: 49415

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 31st December, 2025 and year to date from 1st April, 2025 to 31st December, 2025 of Crescentis Capital Limited (formerly known as 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 Crescentis Capital Limited

- 1) We have reviewed the accompanying statement of unaudited financial results of Crescentis Capital Limited (the 'Company') for the quarter ended December 31 2025 and year to date from 1st April, 2025 to 31st December, 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.



Place: New Delhi

Dated: February 13, 2026

For **D.S. Talwar & CO.**

Chartered Accountants

FIRM REGISTRATION NO. 000993N

Shradha Talwar

Shradha Talwar
(Partner)

Membership No. 514698

UDIN: 26514698XSPWQB8853

Crescentis Capital Limited

(formerly known as Som Datt Finance Corporation Ltd.)

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Statement of Standalone Financial Results for the period ended December 31, 2025

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

Sr. No.	Particulars	Quarter Ended			Nine-Months Ended		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-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	140.04	28.50	-	168.89	0.08	0.08
(ii)	Dividend income	10.91	15.84	5.46	30.13	24.40	31.23
(ii)	Net gain/(loss) on fair value changes	221.00	(18.63)	(432.22)	693.74	46.02	(333.79)
I	Total revenue from operations	371.95	25.71	(426.76)	892.76	70.50	(302.48)
II	Other income	-	-	-	-	-	0.27
III	Total income (I+II)	371.95	25.71	(426.76)	892.76	70.50	(302.21)
	Expenses						
(i)	Finance cost	12.58	2.89	-	16.01	-	0.01
(ii)	Fees and commission expense	2.24	1.29	1.37	4.81	3.94	5.23
(iii)	Impairment on financial instruments	15.79	3.61	-	19.58	-	-
(iv)	Employee benefits expense	68.85	66.84	53.06	191.41	146.48	203.86
(v)	Depreciation and amortization expense	1.17	0.74	0.20	2.36	0.71	1.00
(vi)	Other expenses	44.59	22.20	30.57	92.31	50.88	69.58
IV	Total expenses	145.22	97.58	85.20	326.48	202.01	279.68
V	Profit/(Loss) before exceptional items and tax (III-IV)	226.73	(71.87)	(511.96)	566.28	(131.51)	(581.89)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax and after exceptional items (V-VI)	226.73	(71.87)	(511.96)	566.28	(131.51)	(581.89)
	Tax expenses						
(i)	Current tax	110.21	(11.72)	(66.48)	98.49	-	-
(ii)	MAT Credit Entitlement	(80.56)	12.40	66.48	(68.16)	-	-
(iii)	Adjustment of tax relating to earlier years	-	-	(0.06)	-	(0.06)	(0.14)
(iii)	Deferred tax	77.81	(24.37)	(83.25)	53.44	32.90	(39.51)
VIII	Total tax expenses	107.46	(23.69)	(83.31)	83.77	32.84	(39.65)
IX	Profit/(Loss) for the period (VII-VIII)	119.27	(48.18)	(428.65)	482.51	(164.35)	(542.24)
	Other comprehensive income						
(i)	Items that will not be reclassified to profit or loss in subsequent years:						
	- Remeasurement of post employment benefit obligations	3.01	1.20	(0.07)	4.21	(0.07)	(0.48)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	0.01	-	0.01	-
X	Total other comprehensive income/(loss)	3.01	1.20	(0.06)	4.21	(0.06)	(0.48)
XI	Total comprehensive income/ (loss) for the period/ year (IX+X)	122.28	(46.98)	(428.71)	486.72	(164.41)	(542.72)
	Basic/ Diluted Earnings Per Share (FV of ₹10/- each) <small>(Refer Note 9)</small>						
(i)	Basic	1.42	(0.31)	(3.54)	3.05	(1.36)	(4.48)
(ii)	Diluted	1.42	(0.31)	(3.54)	3.05	(1.36)	(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: February 13, 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: February 13, 2026

Crescentis Capital Limited

(formerly known as Som Datt Finance Corporation Ltd.)

CIN: L65921TS1993PLC188494

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 February 13, 2026, 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 third quarter (Q3) ended December 31, 2025, and the comparative Q3 ended December 31, 2024, as well as the quarter ended September 30, 2025, are balancing figures derived from the difference between the cumulative financial results of the relevant periods (e.g., nine-month and half-year results). The 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 ₹2,045.30 lakhs as on December 31, 2025.
7. Pursuant to the approval of the Registrar of Companies, Ministry of Corporate Affairs, the name of the Company has been changed from "Som Datt Finance Corporation Limited" to "Crescentis Capital Limited" with effect from January 06, 2026. The Company has initiated the necessary steps to give effect to the change of name with all concerned statutory authorities, regulators and other stakeholders, including the Stock Exchange.
8. 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.
9. The Earnings Per Share ("EPS"), both Basic and Diluted, for the earlier periods, viz., September 30, 2025, December 31, 2024 and March 31, 2025, have been computed after considering the increase in the issued share capital pursuant to the allotment of Rights Shares dated July 15, 2025, as mentioned above. 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.
10. The Company commenced its lending operations during the current financial year (i.e., from June 2025). Loans disbursed during the nine months 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.
11. 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'. The Company confirms that the entire amount of ₹4,903.91 lakhs has been fully utilised by the Company.

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

Shradha Talwar
Partner
Membership No.: 514698
Place: New Delhi
Date: February 13, 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: February 13, 2026



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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	31-Dec-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	-	4,745.34	-	-
2	General Corporate Purposes	Not applicable	343.91	-	102.01	-	-
3	Issue Related Expenses	Not applicable	60.00	-	56.56	-	-
	Total		4,903.91	-	4,903.91	-	-

Notes:

- The entire amount of ₹4,903.91 lakhs has been fully utilised by the Company.
- Deviation or variation could mean:
 - Deviation in the objects or purposes for which the funds have been raised, or
 - Deviation in the amount of funds actually utilized as against what was originally disclosed, or
 - 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 December 31, 2025, as is to be used for this purpose only.

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


Shradha Talwar
Partner
Membership No.: 514698
Place: New Delhi
Date: February 13, 2026



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


Subba Rao Veeravenkata Mekala
(Venkat Subbarao)
Managing Director
DIN: 07173955
Place: Hyderabad
Date: February 13, 2026

