

FOR ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY ONLY

This is an Abridged Letter of Offer containing salient features of the Letter of Offer dated June 09, 2025 (“**Letter of Offer**”) which is available on the websites of the Registrar, our Company and the Stock Exchange where the equity shares of the Company are listed, i.e. BSE Limited. You are encouraged to read the greater details available in the Letter of Offer. Capitalized terms not specifically defined herein shall have the meaning ascribed to them in the Letter of Offer.

THIS ABRIDGED LETTER OF OFFER CONTAINS 12 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

Our Company has made available on the website of the Registrar’s i.e. www.rcmcdelhi.com, and our Company’s website at www.somdattfin.com, this Abridged Letter of Offer, along with the Rights Entitlement Letter and Application Form. You may also download the Letter of Offer from the websites of the Securities and Exchange Board of India (“**SEBI**”), the Stock Exchange, and the Registrar, at www.sebi.gov.in, www.bseindia.com, and www.rcmcdelhi.com, respectively. The Application form is available on the website of our Company, Registrar, and BSE. In accordance with Regulation 76 of the SEBI ICDR Regulations and the SEBI Rights Issue Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use the ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see “**Making of an Application through the ASBA process**” on page 185 of the Letter of Offer.

SOM DATT FINANCE CORPORATION LIMITED

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

Contact person: Ms. Neha Agarwal, Company Secretary and Compliance Officer

Telephone: 040 45267248, **Mob No.:** 9810228093; **E-mail:** compliancesdf@gmail.com;

Website: www.somdattfin.com

Corporate Identity Number: L65921TS1993PLC188494

PROMOTERS OF OUR COMPANY

DR. BHASKARA RAO BOLLINENI & MR. BHAVANAM RUTHVIK REDDY

FOR PRIVATE CIRCULATION TO THE ELIGIBLE EQUITY SHAREHOLDERS OF SOM DATT FINANCE CORPORATION LIMITED (THE ‘COMPANY’ OR THE ‘ISSUER’) ONLY

DETAILS OF THE OFFER

Type of Issue	Rights Issue Size (in number)	Rights Issue Size	Issue under SEBI (ICDR) Regulations
Rights Issue	70,05,579 Equity Shares	₹ 4903.91 lakhs* *Assuming full subscription	Chapter III of SEBI ICDR Regulations

ISSUE DETAILS, LISTING, AND PROCEDURE

ISSUE OF UP TO 70,05,579 FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF ₹10 EACH OF OUR COMPANY (THE “RIGHTS EQUITY SHARES”) FOR CASH AT A PRICE OF ₹ 70 PER RIGHTS EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 60 PER RIGHTS EQUITY SHARE) AGGREGATING UPTO ₹ 4903.91 LAKHS* ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 7 (SEVEN) EQUITY SHARES FOR EVERY 10 (TEN) FULLY PAID-UP EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS JUNE 6, 2025 (THE “ISSUE”). THE ISSUE PRICE FOR THE RIGHTS EQUITY SHARES IS 7 (SEVEN) TIMES THE FACE VALUE OF THE EQUITY SHARES. FOR FURTHER DETAILS, PLEASE REFER TO “TERMS OF THE ISSUE” BEGINNING ON PAGE 182 OF THE LETTER OF OFFER.

* Assuming full subscription.

AMOUNT PAYABLE PER EQUITY SHARE	FACE VALUE (₹)	PREMIUM (₹)	TOTAL (₹)
On Application*	10	60	70

* For further details on the Payment Schedule, see ‘**Terms of the Issue**’ on page 182 of the Letter of Offer.

Listing Details: The existing Equity Shares are listed on BSE Limited ("BSE") (hereinafter referred to as "**Stock Exchange**"). Our Company has received 'in-principle' approvals from the BSE for listing the Rights Equity Shares to be allotted pursuant to this Issue vide letter dated May 20, 2025. Our Company will also make application to the Stock Exchange to obtain their trading approvals for the Rights Entitlements as required under the SEBI circular bearing reference number SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020 and SEBI/HO/CFD/SSEP/CIR/P/2022/66 dated May 19, 2022. For the purpose of this Issue, the Designated Stock Exchange is BSE Limited.

Procedure: If you wish to know about processes and procedures applicable to rights issue, you may refer section titled "**Terms of the Issue**" on page 182 of the Letter of Offer. You may download a copy of the Letter of Offer from the websites of our Company, SEBI, the Stock Exchange, and the Registrar as stated above.

ELIGIBILITY FOR THE ISSUE

Our Company is a listed company, incorporated under the Companies Act, 1956. The Equity Shares of our Company are presently listed on the BSE. We are eligible to undertake the Issue in terms of Chapter III of the SEBI ICDR Regulations. Pursuant to Clause (3)(a) of Part B of Schedule VI to the SEBI (ICDR) Regulations. Our Company is required to make disclosures in accordance with Part B-1 of Schedule VI to the SEBI (ICDR) Regulations.

MINIMUM SUBSCRIPTION

As the object of the Company is other than capital expenditure for a project, thus, our Company would not be required to comply with the requirements of minimum subscription.

Both our Promoters vide their respective Subscription Intent Letters have given their intention to subscribe to additional Rights Equity Shares, over and above their Rights Entitlements (including the unsubscribed portion in the Issue, if any) jointly or severally, subject to compliance with the minimum public shareholding requirements, as prescribed under the SCRR and the SEBI (LODR) Regulations.

INDICATIVE TIMETABLE*

Issue Opening Date	Friday, June 20, 2025	Date of Allotment / Initiation of Refunds (on or about)	Friday, July 11, 2025
Last Date for on Market Renunciation [#]	Monday, June 30, 2025		
Issue Closing Date ^{##}	Friday, July 4, 2025	Date of Credit of Equity Shares to the demat account of allottees (on or about)	Monday, July 14, 2025
Finalisation of Basis of allotment (on or about)	Thursday, July 10, 2025	Date of Listing / Commencement of trading on BSE (on or about)	Wednesday, July 16, 2025

Please note

* **The above timetable is indicative and does not constitute any obligation on our Company**

Eligible Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncee on or prior to the Issue Closing Date

Our Board or a duly authorized committee thereof will have the right to extend the Issue period as it may determine from time to time, but not exceeding 30 (thirty) days from the Issue Opening Date (Inclusive of Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

NOTICE TO INVESTORS

The Letter of Offer, this Abridged Letter of Offer, the Application Form, the Rights Entitlement Letter, and any other material relating to the Issue (collectively, the “Issue Materials”) will be sent/ dispatched only to the Eligible Equity Shareholders who have provided an Indian address to our Company. In case such Eligible Equity Shareholders have provided their valid e-mail address to us, the Issue Materials will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their e-mail address, then the Issue Materials will be physically dispatched, on a reasonable effort basis, to the Indian addresses provided by them. Those overseas shareholders who do not update our records with their Indian address or the address of their duly authorised representative in India, prior to the date on which we propose to dispatch the Issue Materials, shall not be sent the Issue Materials.

Further, the Letter of Offer will be provided to those who make a request in this regard.

The Company and the Registrar will not be liable for non-dispatch of physical copies of Issue materials, including the Letter of Offer, the Abridged Letter of Offer, the Rights Entitlement Letter, and the Application Form.

NO OFFER IN THE UNITED STATES OF AMERICA

The Letter of Offer is being delivered only to investors outside the United States of America (“United States”) in “offshore transactions” as defined in, and in compliance with, Regulation S. None of the Rights Entitlements or the Rights Equity Shares has been, or will be, registered under the US Securities Act of 1933, as amended (the “Securities Act”) or any state securities laws in the United States and may not be offered or sold within the United States except pursuant to an exemption from, or in a transaction not subject to, the registration requirements under the Securities Act and applicable U.S. state securities laws.

No action has been, or will be, taken to permit the Issue in any jurisdiction where action would be required for that purpose, except that the Letter of Offer is being filed with the Stock Exchanges and submitted to SEBI for information and dissemination. Accordingly, the Rights Entitlements and the Rights Equity Shares may not be offered or sold, directly or indirectly, and Issue Materials or advertisements in connection with this Issue may not be distributed, in whole or in part, in or into any jurisdiction, except in accordance with the legal requirements applicable in such jurisdiction.

GENERAL RISKS

Investment in equity and equity-related securities involves a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the Risk Factors carefully before taking an investment decision in this Issue. For taking an investment decision, Investors must rely on their own examination of our Company and the Issue, including the risks involved. The Rights Equity Shares being offered in this Issue have neither been recommended nor approved by the Securities and Exchange Board of India (“SEBI”), nor does SEBI guarantee the accuracy or adequacy of the contents of the Letter of Offer. Investors are advised to refer to “Risk Factors” beginning on page 24 of the Letter of Offer and Internal Risk Factors on page 25 of this Abridged Letter of Offer, before making an investment in this Issue.

Name of the Registrar to the Issue and contact details

RCMC

Registrar Name	RCMC Share Registry Pvt Ltd.
CIN	U67120DL1950PTC001854
Address	B-25/1, 1st Floor, Okhla Industrial Area, Phase-II, New Delhi-110020
Telephone	011-26387320, 011-26387321
Mobile Number	8527695125
Email	investor.services@rcmc Delhi.com
Website	www.rcmc Delhi.com
Investor Grievance Email	investor.services@rcmc Delhi.com
SEBI Registration No.	INR000000429
Contact Person	Mr. Ravinder Dua

Name of the Statutory Auditor

M/S. D.S. Talwar & Co. Chartered Accountants

Self-Certified (“SCSBs”)	The list of banks that have been notified by SEBI to act as the SCSBs for the ASBA process is provided on the website of SEBI https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes and is updated from time to time. For a list of branches of the SCSBs named by the respective SCSBs to receive the ASBA Forms from the Designated Intermediaries, please refer to the below-mentioned link:- https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognised=yes . On Allotment, the amount will be unblocked and the account will be debited only to the extent required to pay for the Rights Equity Shares Allotted.
Banker to the Issue	ICICI Bank Limited Address: Capital Markets Division, 5th floor, HT Parekh Marg, Backbay Reclamation, Churchgate, Mumbai - 400020 Contact Person: Mr. Varun Vadai Telephone: +022 66818911/923/924 Email: ipocmg@icicibank.com Website: www.icicibank.com

1. SUMMARY OF BUSINESS: -

The Company is a Non-Systematically Important Non-Deposit Company, categorized as an Investment and Credit Company (ICC), and is registered with the Reserve Bank of India (RBI) under Section 45-IA of the RBI Act, 1934. The Company was initially granted a Certificate of Registration by the RBI on March 29, 2005, under Registration No. B.05-02987. This certificate was later updated, and a new Certificate of Registration was issued on September 23, 2021, with Registration No. B-14.03556, allowing the Company to continue operating as a Non-Banking Financial Company (NBFC). This certificate was later further updated, and a new Certificate of Registration was issued on February 27, 2025, with Registration No. N-09.00492, allowing the Company to continue operating as a Non-Banking Financial Company (NBFC).

For details, please refer to the chapter titled “***Our Business***” on page 90 of the Letter of Offer.

2. SUMMARY OF OBJECTS OF THE ISSUE AND MEANS OF FINANCE:-

The details of the objects of the Issue are set forth below:

		(in ₹ Lakhs)
Sr. No.	Particulars	Amount
1.	Gross Proceeds from the Issue [#]	4,903.91
2.	Less: Estimated Issue-related Expenses*	60.00
3.	Net Proceeds of the Issue	4,843.91

[#]To augment our capital base and provide for our fund requirements for increasing our operational scale with respect to our NBFC activities.

*The issue size will not exceed ₹ 5000 lakhs if there is any deduction on account of or at the time of finalisation of issue price and Rights Entitlements Ratio the same will be adjusted against the amount for General Corporate Purposes.

Means of Finance

Our Company proposes to meet the entire requirement of funds for the proposed objects of the Issue from the Net Proceeds. Accordingly, our Company confirms that there is no requirement to make firm arrangements of finance through verifiable means towards at least 75% of the stated means of finance, excluding the amount to be raised from the Issue.

In view of the competitive environment of the industry in which we operate, our Company may have to revise its business plan from time to time, and consequently, our fund requirements may also change. Our Company’s historical expenditure may not be reflective of our future expenditure plans. Our Company may have to revise its estimated costs, fund allocation, and fund requirements owing to various factors such as economic and business conditions, increased competition, and other external factors which may not be within the control of our management. This may entail rescheduling or revising the planned expenditure and funding requirements, including the expenditure for a particular purpose at the discretion of the Company’s management.

The fund requirement and deployment are based on internal management estimates and our Company’s current business plan and is subject to change in light of changes in external circumstances or costs, other financial conditions, or business strategy.

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The fund requirements set out above are proposed to be entirely funded from the Net Proceeds. Accordingly, we confirm that there are no requirements to make firm arrangements of finance under Regulation 62(1)(c) of the SEBI ICDR Regulations through verifiable means towards 75% of the stated means of finance, excluding the amount to be raised from the Issue.

Schedule of Implementation and Deployment of Gross Proceeds*(₹ in Lakhs)*

Objects of the Issue	Amount Proposed to be Funded from Net Proceeds	For FY 2026
To augment our capital base and provide for our fund requirements for increasing our operational scale with respect to our NBFC activities	4,500.00	4,500.00
General corporate purposes	343.91	343.91
Issue expenses [#]	60.00	60.00
Total *	4,903.91	4,903.91

* Assuming full subscription in the Issue and subject to finalization of the Basis of Allotment and to be adjusted per the Rights Entitlement ratio.

[#] In case the actual amount incurred towards issue expenses is less than the amount estimated in this Letter of Offer, the difference will be reallocated and utilised towards General Corporate Purposes, in accordance with the terms of this Issue and applicable regulatory guidelines.

Interim use of Funds

Our Company, in accordance with the policies formulated by our Board from time to time, will have the flexibility to deploy the Net Proceeds. Pending utilization of the Net Proceeds for the purposes described above, our Company intends to deposit the Net Proceeds only with scheduled commercial banks included in the second schedule of the Reserve Bank of India Act, 1934, or make any such investment as may be allowed by SEBI from time to time.

3. MONITORING AGENCY

Since the proceeds from the Issue are less than ₹10,000 lakhs, in terms of Regulation 41(1) of the SEBI ICDR Regulations, our Company is not required to appoint a monitoring agency for this Issue.

4. SHAREHOLDING PATTERN

Shareholding pattern of our Company as per the last quarterly filing with the Stock Exchanges in compliance with the SEBI Listing Regulations:

- The shareholding pattern of our Company, as on March 31, 2025, can be accessed on the website of the BSE [www.bseindia.com](https://www.bseindia.com/stock-share-price/som-datt-finance-corporation-ltd/sodfc/511571/shareholding-pattern/) at <https://www.bseindia.com/stock-share-price/som-datt-finance-corporation-ltd/sodfc/511571/shareholding-pattern/>
- The statement showing holding of Equity Shares of the person belonging to the category “**Promoter and Promoter Group**”, including details of lock-in, pledge of and encumbrance thereon, as on March 31, 2025 can be accessed on the website of the BSE at <https://www.bseindia.com/stock-share-price/som-datt-finance-corporation-ltd/sodfc/511571/shareholding-pattern/>
- The statement showing holding of securities (including Equity Shares, warrants, convertible securities) of persons belonging to the category "Public" including Equity Shareholders holding more than 1% of the total number of Equity Shares as on March 31, 2025, as well as details of shares which remain unclaimed for public can be accessed on the website of the BSE [www.bseindia.com](https://www.bseindia.com/stock-share-price/som-datt-finance-corporation-ltd/sodfc/511571/shareholding-pattern/) at <https://www.bseindia.com/stock-share-price/som-datt-finance-corporation-ltd/sodfc/511571/shareholding-pattern/>.

5. BOARD OF DIRECTORS

Name	Designation	Other Directorship
Mr. Bhaskara Rao Bollineni	Chairman & Non-Executive Director	1. Krishna Institute of Medical Sciences Limited 2. KIMS Hospitals Private Limited 3. KIMS Swastha Private Limited 4. KIMS Hospital Bengaluru Private Limited 5. Bluebridge Capital Private Limited 6. DocTutorials Edutech Private Limited 7. BRS Medical Association 8. SPANV Medisearch Lifesciences Private Limited 9. Prakara Learning Private Limited 10. Sarvejana Healthcare Private Limited. 11. RAB Ventures LLP (designated partner)

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Name	Designation	Other Directorship
Mr. Subba Rao Veeravenkata Meka	Managing Director	1. Tiffinease Foods Private Limited 2. Rx Foods (OPC) Private Limited
Mr. Bhavanam Ruthvik Reddy	Whole-Time Director & CEO	Bhavanam Constructions LLP (designated partner)
Mr. Rajvir Singh Chhillar	Independent Director	NIL
Ms. Jayanthi Talluri	Independent Director	1. International Conveyors Limited 2. Refex Renewables & Infrastructure Limited 3. Securekloud Technologies Limited 4. Talluri Law Consultancy (OPC) Private Limited 5. Talluri's Kitchen Temple Private Limited
Mr. Venkataramana Dhulipala	Independent Director	Nil

6. NEITHER OUR COMPANY NOR ANY OF OUR PROMOTERS OR DIRECTORS ARE DECLARED AS A WILLFUL DEFAULTER, OR FRAUDULENT BORROWER, OR FUGITIVE ECONOMIC OFFENDER AS DEFINED UNDER SEBI ICDR REGULATIONS.

7. FINANCIAL STATEMENT SUMMARY

Following are the details as per the Restated Financial Statements as at and for the nine months ended December 31, 2024, and the financial years ended on March 31, 2024, March 31, 2023, and March 31, 2022:

Particulars	(<i>₹ in lakhs</i>)			
	December 31, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Total Income	70.50	1,502.95	134.48	539.26
Net Profit/(Loss) before Tax and extraordinary items	(131.51)	1,358.95	80.81	470.72
Profit/(Loss) after Tax and extraordinary items	(164.41)	1,209.56	72.08	383.99
Equity Share Capital	1,000.80	1,000.80	1,000.80	1,000.80
Reserves and Surplus	2,380.05	2,544.46	1,334.90	1,262.82
Net Worth	3,380.85	3,545.26	2,335.70	2,263.62
Basic earnings per share (₹)	(1.64)	12.09	0.72	3.84
Diluted earnings per share (₹)	(1.64)	12.09	0.72	3.84
Net asset value per share (₹)	33.78	35.42	23.34	22.62
Return on Net Worth (RONW)^ (%)	-6.3%	41.1%	3.1%	18.5%

[^]annualised for the nine-months period ended 31-Dec-24.

8. INTERNAL RISK FACTORS

Important factors that could cause actual results to differ materially from our Company's expectations include, but are not limited to, the following:

- We may not be able to obtain, renew or maintain statutory and regulatory permits and approvals required to operate our business, which may materially and adversely affect our business, results of operations, cash flows and financial condition.
- We are subject to downtimes or failures of our information technology ("IT") systems. Such events may damage our reputation and adversely impact our business and financial results.
- Our investments are subject to market and credit risk. Any decline in value of these investments may have an adverse effect on our business, results of operations, cash flows and financial condition.
- Our business will require substantial funds and any disruption in funding sources would have a material adverse effect on our liquidity and financial condition.
- High levels of customer defaults or delays in repayment of loans could adversely affect our business, financial condition and results of operations.
- We may not be able to recover, on a timely basis or at all, the full value of collateral or amounts which are sufficient to cover the outstanding amounts due under defaulted loans.

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- vii. We may face asset-liability mismatches, which could affect our liquidity and consequently may adversely affect our operations and profitability.
- viii. We currently have negative cash flows from the investment activities of our Company.
- ix. System failures or inadequacy and security breaches in computer systems may adversely affect our business.
- x. If we fail to identify, monitor and manage risks and effectively implement our risk management policies, it could have a material adverse effect on our business, financial condition, results of operations and cash flows.

For further details, please see the section titled “**Risk Factors**” beginning on page no 24 of the Letter of Offer.

9. SUMMARY OF OUTSTANDING LITIGATIONS

A summary of outstanding litigation proceedings pertaining to our Company as on the date of this Abridged Letter of Offer is provided below.

Nature of Cases	Number of outstanding cases	Amount Involved*
<i>Litigation involving our Company</i>		
Criminal proceedings against our Company	Nil	Nil
Criminal proceedings by our Company	Nil	Nil
Material civil litigation against the Company	Nil	Nil
Material civil litigation by our Company	Nil	Nil
Actions by statutory or regulatory authorities	Refer Page 168 of Letter of Offer	Refer Page 168 of Letter of Offer
Direct and indirect tax proceedings	Nil	Nil
<i>Litigation involving our Directors</i>		
Criminal proceedings against our Directors	Nil	Nil
Criminal proceedings by our Directors	Nil	Nil
Material civil litigation against our Directors	Nil	Nil
Material civil litigation by our Directors	Nil	Nil
Actions by statutory or regulatory authorities	Nil	Nil
Direct and indirect tax proceedings	Refer page 170 of Letter of Offer	Refer page 170 of Letter of Offer
<i>Litigation involving our Promoter</i>		
Criminal proceedings against our Promoter	Nil	Nil
Criminal proceedings by our Promoter	Nil	Nil
Material civil litigation against our Promoter	Refer page 170 of Letter of Offer	Refer page 170 of Letter of Offer
Material civil litigation by our Promoter	Nil	Nil
Actions by statutory or regulatory authorities	Nil	Nil
Direct and indirect tax proceedings	Refer page 170 of Letter of Offer	Refer page 170 of Letter of Offer
<i>Litigation involving our Subsidiaries</i>		
Criminal proceedings against Promoter	Nil	Nil
Criminal proceedings by Promoter	Nil	Nil
Material civil litigation against Promoter	Nil	Nil
Material civil litigation by Promoter	Nil	Nil
Actions by statutory or regulatory authorities	Nil	Nil
Direct and indirect tax proceedings	Nil	Nil

For further details regarding these legal proceedings, please refer to the chapter titled “*Outstanding Litigations and Material Developments*” on page 168 of the Letter of Offer.

10. TERMS OF THE ISSUE

Procedure for Application

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars and the ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA.

The Application Form can be used by the Eligible Equity Shareholders as well as the Renouncees, to make Applications in this Issue basis the Rights Entitlement credited in their respective demat accounts or demat suspense escrow account, as applicable. For further details on the Rights Entitlements and demat suspense escrow account, see “**Term of Issue - Credit of Rights Entitlements in demat accounts of Eligible Equity Shareholders**” beginning on page 196 of the Letter of Offer.

Please note that one single Application Form shall be used by Investors to make Applications for all Rights Entitlements available in a particular demat account or entire respective portion of the Rights Entitlements in the demat suspense escrow account in case of resident Eligible Equity Shareholders holding shares in physical form as on Record Date and applying in this Issue, as applicable. In case of Investors who have provided details of demat account in accordance with the SEBI ICDR Regulations, such Investors will have to apply for the Equity Shares from the same demat account in which they are holding the Rights Entitlements and in case of multiple demat accounts, the Investors are required to submit a separate Application Form for each demat account.

Investors may apply for the Equity Shares by submitting the Application Form to the Designated Branch of the SCSB or online/ electronic Application through the website of the SCSBs (if made available by such SCSB) for authorising such SCSB to block Application Money payable on the Application in their respective ASBA Accounts. The Eligible Equity Shareholders who have not received the Application Form can download the Form available at the websites of the Registrar, Stock Exchange or the Company and submit the filled Form at Designated Branch of the SCSB.

Investors are also advised to ensure that the Application Form is correctly filled up stating therein:

- the ASBA Account (in case of Application through ASBA process) in which an amount equivalent to the amount payable on Application as stated in the Application Form will be blocked by the SCSB.

Applicants should note that they should very carefully fill-in their depository account details and PAN in the Application Form or while submitting the application through online/ electronic Application through the website of the SCSBs (if made available by such SCSB). Please note that incorrect depository account details or PAN or Application Forms without depository account details shall be treated as incomplete and shall be rejected. For details, see “- Grounds for Technical Rejection” on page 192 of Letter of Offer. Our Company, the Registrar, and the SCSBs shall not be liable for any incomplete or incorrect demat details provided by the Applicants.

Making of an Application through the ASBA process

Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form to the Designated Branch of the SCSB or online/electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts.

Investors should ensure that they have correctly submitted the Application Form, or have otherwise provided an authorization to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

Self-Certified Syndicate Banks

For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34>. For details on Designated Branches of SCSBs collecting the Application Form, please refer the above-mentioned link. Please note that subject to SCSBs complying with the requirements of SEBI Circular No. CIR/CFD/DIL/13/2012 dated September 25, 2012 within the periods stipulated therein, ASBA Applications may be submitted at the Designated Branches of the SCSBs, in case of Applications made through ASBA facility.

Application on Plain Paper under ASBA Process

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in terms of Regulation 78, in case of non-receipt of the Application Form. An Eligible Equity Shareholder shall submit the plain paper Application to the Designated Branch of the SCSB for authorizing such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India. In such cases of non-receipt of the Application Form through e-mail or physical delivery (where applicable) and the Eligible Equity Shareholder not being in a position to obtain it from any other source may make an Application to subscribe to this Issue on plain paper with the same details as per the Application Form that is available on the website of the Registrar, Stock Exchange or the Lead Manager. An Eligible Equity Shareholder shall submit the plain paper Application to the Designated Branch of the SCSB for authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any Eligible Equity Shareholder who has not provided an Indian address or is a U.S. Person or in the United States.

Please note that the Eligible Equity Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

The application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

Name of our Company, being SOM DATT FINANCE CORPORATION LIMITED.

- (i) Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository);
- (ii) Folio Number (in case of Eligible Equity Shareholders who hold Equity Shares in physical form as on Record Date)/DP and Client ID;
- (iii) Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Equity Shares applied for pursuant to this Issue
- (iv) Number of Equity Shares held as on Record Date;
- (v) Allotment option – only dematerialised form;
- (vi) Number of Equity Shares entitled to;
- (vii) Number of Equity Shares applied for within the Rights Entitlements;
- (viii) Number of additional Equity Shares applied for, if any (applicable only if entire Rights Entitlements have been applied for);
- (ix) Total number of Equity Shares applied for;
- (x) Total amount paid at the rate of ₹ 70 per Equity Share;
- (xi) Details of the ASBA Account such as the SCSB account number, name, address and branch of the relevant SCSB;
- (xii) In case of non-resident Eligible Equity Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO account such as the account number, name, address and branch of the SCSB with which the account is maintained;
- (xiii) Authorisation to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account;
- (xiv) Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and
- (xv) An approval obtained from any regulatory authority, if required, shall be obtained by the Eligible Equity Shareholders and a copy of such approval from any regulatory authority, as may be required, shall be sent to the Registrar at the registered office address given on the cover page and
- (xvi) all such Eligible Equity Shareholders are deemed to have accepted the following:

"I/ We understand that neither the Rights Entitlements nor the Rights Equity Shares have been, or will be, registered under the United States Securities Act of 1933, as amended (the "US Securities Act"), or any United States state securities laws, and may not be offered, sold, resold or otherwise transferred within the United States or to the territories or possessions thereof (the "United States"), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the US Securities Act. I/ we understand the Rights Equity Shares referred to in this application are being offered and sold (i) in offshore transactions outside the United States in compliance with Regulation S under the US Securities Act ("Regulation S") to existing shareholders located in jurisdictions where such offer and sale of the Rights Equity Shares is permitted under laws of such jurisdictions and (ii) in the United States to "qualified institutional buyers" (as defined in Rule 144A under the US Securities Act) ("U.S. QIBs") pursuant to Section 4(a)(2) of the US Securities Act and other exemptions from the registration requirements of the US Securities Act. I/ we understand that the Issue is not, and under no circumstances is to be construed as, an offering of any Rights Equity Shares or Rights Entitlements for sale in the United States, or as a solicitation therein of an offer to buy any of the said Rights Equity Shares or Rights Entitlements in the United States, except in each case to persons in the United States who are U.S. QIBs. I/ we confirm that I am/ we are (a)(i) not in the United States and eligible to subscribe for the Rights Equity Shares under applicable securities laws or (ii) a U.S. QIB in the United States, (b) complying with laws of jurisdictions applicable to such person in connection with the Issue, and (c) understand that neither the Company, nor the Registrar or any other person acting on behalf of the Company will accept subscriptions from any person, or the agent of any person, who appears to be, or who the Company, the Registrar or any other person acting on behalf of the Company have reason to believe is in the United States (other than U.S. QIBs) or is outside of India and the United States and ineligible to participate in this Issue under the securities laws of their jurisdiction.

I/ We will not offer, sell or otherwise transfer any of the Rights Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation. I/ We satisfy, and each account for which I/ we are acting satisfies, (a) all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of my/our residence, and (b) is eligible to subscribe and is subscribing for the Rights Equity Shares and Rights Entitlements in compliance with applicable securities and other laws of our jurisdiction of residence.

I/ We understand and agree that the Rights Entitlements and Rights Equity Shares may not be reoffered, resold, pledged or otherwise transferred except in an offshore transaction in compliance with Regulation S, or otherwise pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the US Securities Act."

In cases where multiple Application Forms are submitted for Applications pertaining to Rights Entitlements credited to the same demat account or in demat suspense escrow account, including cases where an Investor submits Application Forms along with a plain paper Application, such Applications shall be liable to be rejected.

Investors are requested to strictly adhere to these instructions. Failure to do so could result in an Application being rejected, with our Company and the Registrar not having any liability to the Investor. The plain paper Application format will be available on the website of the Registrar at www.rcmcdelhi.com.

Our Company and the Registrar shall not be responsible if the Applications are not uploaded by SCSB or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date.

Rights Entitlements Ratio

The Rights Securities are being offered on a rights basis to the Eligible Equity Shareholders in the ratio of 7 Rights Equity Share for every 10 Equity Shares held by the Eligible Equity Shareholders as on the Record Date.

Fractional Entitlements

The Rights Securities are being offered on a rights basis to existing Eligible Equity Shareholders in the ratio of 7 Rights Equity Shares for every 10 Equity Shares held as on the Record Date. As per SEBI Rights Issue Circulars, the fractional entitlements are to be ignored. Accordingly, if the shareholding of any of the Eligible Equity Shareholders is less than 2 Equity Shares the fractional entitlements of such Eligible Equity Shareholders shall be ignored by rounding down of their Rights Entitlements. However, the Eligible Equity Shareholders whose fractional entitlements are being ignored, will be given preferential consideration for the Allotment of one additional Rights Security if they apply for additional Rights Securities over and above their Rights Entitlements, if any, subject to availability of Rights Securities in this Issue post allocation towards Rights Entitlements applied for.

Renunciation of Rights Entitlements

This Issue includes a right exercisable by Eligible Equity Shareholders to renounce the Rights Entitlements credited to their respective demat accounts either in full or in part. The renunciation from non-resident Eligible Equity Shareholder(s) to resident Indian(s) and vice versa shall be subject to the provisions of FEMA Rules and other circulars, directions, or guidelines issued by RBI or the Ministry of Finance from time to time. However, the facility of renunciation shall not be available to or operate in favor of an Eligible Equity Shareholder being an erstwhile OCB unless the same is in compliance with the FEMA Rules and other circulars, directions, or guidelines issued by the RBI or the Ministry of Finance from time to time. The renunciation of Rights Entitlements credited in your demat account can be made either by sale of such Rights Entitlements, using the secondary market platform of the Stock Exchanges, or through an off-market transfer. For details, see “*Procedure for Renunciation of Rights Entitlements*” on page 197.

The Eligible Equity Shareholders, who hold Equity Shares in physical form as on the Record Date and who have not furnished the details of their demat account to the Registrar or our Company at least two Working Days prior to the Issue Closing Date, will not be able to renounce their Rights Entitlements.

Application for Additional Equity Shares

Investors are eligible to apply for additional Rights Equity Shares over and above their Rights Entitlements, provided that they are eligible to apply for Rights Equity Shares under applicable law and they have applied for all the Rights Equity Shares forming part of their Rights Entitlements without renouncing them in whole or in part. Where the number of additional Rights Equity Shares applied for exceeds the number available for Allotment, the Allotment would be made as per the Basis of Allotment finalized in consultation with the Designated Stock Exchange. Applications for additional Rights Equity Shares shall be considered, and Allotment shall be made in accordance with the SEBI ICDR Regulations and in the manner prescribed under the section “Basis of Allotment” on page 204.

Eligible Equity Shareholders who renounce their Rights Entitlements cannot apply for additional Equity Shares.

Non-resident Renounces who are not Eligible Equity Shareholders cannot apply for additional Rights Equity Shares. Resident Eligible Equity Shareholders, where the dematerialized Rights Entitlements are transferred from the suspense escrow demat account to the respective demat accounts within prescribed timelines, can apply for additional Rights Equity Shares while submitting the Application through ASBA process.

Intention of Promoters to subscribe to their rights entitlement

Both our Promoters have vide their respective letters dated March 27, 2025 (the “Subscription Intent Letters”) have confirmed that they (i) will subscribe to the full extent of their respective Rights Entitlements in the Rights Issue and that they shall not renounce the Rights Entitlements (except to the extent of Rights Entitlements renounced between the Promoters); (ii) will subscribe to additional Rights Entitlements over and above their respective Rights Entitlements, if any, which are renounced in their favour by the other Promoter and (iii) may subscribe to additional Rights Equity Shares, if any, which may remain unsubscribed in the Issue, each as may be applicable, subject to the subscription to additional Rights Equity Shares under (ii) and (iii) above, shall be made to the extent that: (a) it does not result in any obligation on them as Promoters to make an “open offer” in accordance with the SEBI (Substantial Acquisition of Shares & Takeovers) Regulations 2011; and (b) the aggregate shareholding of the Promoters being compliant with the minimum public shareholding requirements under the Securities Contracts (Regulations) Rules 1957 and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

Availability of the offer document of the immediately preceding public issue or rights issue for inspection

A copy of the Letter of Offer dated June 9, 2025 made by the Company for rights issue of Equity Shares is available for inspection on the website of the Company at www.somdattfin.com from the date of the Letter of Offer until the Issue Closing Date.

ANY OTHER IMPORTANT INFORMATION AS PER COMPANY

In accordance with Regulation 77A of the SEBI ICDR Regulations, read with the SEBI Rights Issue Circulars, the credit of Rights Entitlements and Allotment of Equity Shares shall be made in dematerialized form only. Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to (i) the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialized form; and (ii) a demat suspense escrow account opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in the account of the IEPF authority, if any; or (b) the demat accounts of the Eligible Equity Shareholder which are frozen or the Equity Shares which are lying in the unclaimed suspense account (including those pursuant to Regulation 39 of the SEBI Listing Regulations) or details of which are unavailable with our Company or with the Registrar on the Record Date; or (c) Equity Shares held by Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date where details of demat accounts are not provided by Eligible Equity Shareholders to our Company or Registrar; or (d) credit of the Rights Entitlements returned/ reversed/ failed; or (e) the ownership of the Equity Shares currently under dispute, including any court proceedings, if any; or (f) Non-institutional equity shareholders in the United States.

Please note, if no Application is made by the Eligible Equity Shareholders of Rights Entitlements on or before Issue Closing Date, such Rights Entitlements shall get lapsed and shall be extinguished after the Issue Closing Date. No Equity Shares for such lapsed Rights Entitlements will be credited, even if such Rights Entitlements were purchased from market and purchaser will lose the premium paid to acquire the Rights Entitlements. Persons who are credited the Rights Entitlements are required to make an Application to apply for Equity Shares offered under Rights Issue for subscribing to the Equity Shares offered under Issue.

DECLARATION BY OUR COMPANY

We hereby declare that all relevant provisions of the Companies Act 2013 and the rules, regulations and guidelines issued by the Government of India, or the rules, regulations or guidelines issued by the SEBI, established under Section 3 of the Securities and Exchange Board of India Act, 1992, as the case may be, have been complied with and no statement made in the Letter of Offer is contrary to the provisions of the Companies Act 2013, the Securities Contracts (Regulation) Act, 1956, the Securities Contract (Regulation) Rules, 1957 and the Securities and Exchange Board of India Act, 1992, each as amended, or the rules, regulations or guidelines issued thereunder, as the case may be.

We further certify that all disclosures made in the Letter of Offer are true and correct.

Name	Signature
Mr. Bhaskara Rao Bollineni Chairman & Non-Executive Director DIN: 00008985	Sd/-
Mr. Subba Rao Veeravenkata Meka Managing Director DIN: 07173955	Sd/-
Mr. Bhavanam Ruthvik Reddy Whole-Time Director & CEO DIN: 08372627	Sd/-
Mr. Rajvir Singh Chhillar Independent Director DIN: 08651668	Sd/-
Ms. Jayanthi Talluri Independent Director DIN: 09272993	Sd/-
Mr. Venkataramana Dhulipala Independent Director DIN: 10669584	Sd/-
Mr. Shashank Shankpal Chief Financial Officer	Sd/-
Ms. Neha Agarwal Company Secretary & Compliance Officer	Sd/-