RIGHTS ENTITLEMENT LETTER FOR THE RIGHTS ISSUE BY CRESCENTIS CAPITAL LIMITED
FOR THE ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY ONLY
THIS LETTER CONTAINS 3 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED BOTH THE PAGES

CRESCENTIS CAPITAL LIMITED

(FORMERLY KNOWN AS SOM DATT FINANCE CORPORATION LIMITED)

Registered Office: 8-2-502/1/A, Ground Floor JIVI Towers, Road No.7, Banjara Hills, Hyderabad, Telangana –500034
Telephone: 040 45267248**; Mob No.:** 8121110084; **Contact Person:** Mr. V.V. Krishna Chaitanya, Company Secretary and Compliance Officer
E-mail: cs@crescentis.in **Website:** www.somdattfin.com;
Corporate Identity Number: L65921TS1993PLC188494

RIGHTS ENTITLEMENT LETTER

Sl No Folio/DP Id/Cl Id CAF

Dear Shareholder,

SUBJECT: ISSUE OF UP TO 1,02,08,129 FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF ₹10 EACH OF OUR COMPANY (THE "RIGHTS EQUITY SHARES") FOR CASH AT A PRICE OF ₹ 78 PER RIGHTS EQUITY SHARE (INCLUDING A PREMIUM OF ₹ 68 PER RIGHTS EQUITY SHARE) AGGREGATING UPTO ₹7,962.34 LAKHS *ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 3 EQUITY SHARES FOR EVERY 5 FULLY PAID-UP EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS WEDNESDAY NOVEMBER 04, 2026 (THE "ISSUE"). THE ISSUE PRICE FOR THE RIGHTS EQUITY SHARES IS 7.8 TIMES THE FACE VALUE OF THE EQUITY SHARES. FOR FURTHER DETAILS, PLEASE REFER TO "*TERMS OF THE ISSUE*" BEGINNING ON PAGE 86 OF THE LETTER OF OFFER.

***Assuming full subscription.**

Ref: Letter of Offer dated Tuesday, November 3, 2026 issued by the Company to the Eligible Equity Shareholders pursuant to the captioned Rights Issue.

You have been sent the Letter of Offer and the Application Form enclosed herewith to comply with the provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("**SEBI ICDR Regulations**"), and the relevant circulars issued by SEBI from time to time. This letter and the enclosures are solely intended for distribution to, and use by, Eligible Equity Shareholders as of the Record Date who have provided an Indian address to our Company or who are located in jurisdictions where the issue of the Rights Entitlement and the offer and sale of the Rights Equity Shares is permitted under laws of such jurisdiction and does not result in and may not be construed as, a public offering in such jurisdictions. By accepting this letter and its enclosures, you are hereby deemed to represent that you qualify under one of the foregoing criteria. This letter and its enclosures should not be reproduced, transmitted or distributed to any other person.

This letter does not constitute an offer of, or a solicitation of an offer to purchase, the Rights Equity Shares in any jurisdiction where offers or solicitations are not permitted by law. For more details, see "*Restrictions on Foreign Ownership of Indian Securities*" on page no**. 115** of the Letter of Offer. **If you are not permitted to subscribe to Rights Equity Shares or are in any doubt as to whether you are permitted to subscribe to Rights Equity Shares, please treat this letter and the enclosures as being sent to you for information purposes only, you may not apply to subscribe to the Rights Equity Shares. This letter and its enclosures, including any copies thereof, should not be reproduced, transmitted or distributed to any other person.**

With reference to the above, please find below the details of Equity Shares held by you as on the Record Date, i.e., Wednesday**,** November 04, 2026, along with your Rights Entitlements:

Folio Number / DP or Client ID	**No. of Equity Shares held by you on Record Date, i.e.,** Wednesday**, November** 04, 2026**,**	No. of Rights Entitlement

Letter of Offer & Application Form are enclosed herewith.

Eligible Equity Shareholders can also obtain the details of their respective Rights Entitlements from the website of the Registrar (i.e. www.rcmcdelhi.com) by entering their DP ID and Client ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date) and PAN. The link for the same shall also be available on the website of our Company (i.e., www.somdattfin.com).

This is to inform you that the captioned Issue opens for subscription on Monday, November 16, 2026 and closes for subscription on Friday November 27, 2026#

 # 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, provided that this Issue will not remain open in excess of 30 days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

Payment Terms

The entire issue price of ₹ **78** (Rupees Seventy Eight Only) per Rights Equity Share (including premium of ₹ **68** (Rupees **Sixty Eight** Only) per Rights Equity Share) shall be payable on application.

Process for Application in the Issue

In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI ICDR Master Circular and the ASBA 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 "*Terms of the Issue - Process of making an Application in the Issue on page no. 89* of the *Letter of Offer- Making of an Application through the ASBA process*" on page no. **90** of the Letter of Offer.

Credit of Rights Entitlements in Demat Accounts of Eligible Equity Shareholders

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialized form. For details see "*Credit of Rights Entitlements in Demat Accounts of Eligible Equity Shareholders*" on page no. **100** of the Letter of Offer.

Notice to Holders of Equity Shares in Physical Form

Please note that, in accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only.

ELIGIBLE EQUITY SHAREHOLDERS WHO HOLD EQUITY SHARES IN PHYSICAL FORM AS ON RECORD DATE AND WHO HAVE NOT FURNISHED THE DETAILS OF THEIR RESPECTIVE DEMAT ACCOUNTS TO THE REGISTRAR OR OUR COMPANY AT LEAST TWO WORKING DAYS PRIOR TO THE ISSUE CLOSING DATE SHALL NOT BE ELIGIBLE TO MAKE AN APPLICATION FOR RIGHTS EQUITY SHARES AGAINST THEIR RIGHTS ENTITLEMENTS WITH RESPECT TO THE EQUITY SHARES HELD IN PHYSICAL FORM AS APPLICABLE.

Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on the Record Date and desirous of subscribing to Rights Equity Shares in the Issue are advised to send a letter to the Registrar containing the name(s), address, email address, contact details and the details of their demat account along with copy of self-attested PAN and self-attested client master sheet of their demat account either by email, post, speed post, courier, or hand delivery so as to reach to the Registrar not later than two Working Days prior to the Issue Closing Date, so as to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Resident Eligible Equity Shareholders who hold Equity Shares in physical form as on the Record Date will not be allowed to renounce their Rights Entitlements in the Issue. However, such Eligible Equity Shareholders, where the dematerialized Rights Entitlements are transferred from the Demat Suspense Account to the respective demat accounts within prescribed timelines, can apply for Additional Rights Equity Shares while submitting the Application through ASBA process.

Access to Issue Materials

Investors can access the Letter of Offer and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe to the Rights Equity Shares under applicable laws) on the websites of:

- our Company at www.somdattfin.com;
- the Registrar at www.rcmcdelhi.com;
- the Stock Exchange at www.bseindia.com.

Trading of the Rights Entitlements

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by trading/selling them on the secondary market platform of the BSE Limited through a registered stockbroker in the same manner as the existing Equity Shares of our Company. In this regard, in terms of provisions of the SEBI ICDR Regulations and the SEBI ICDR Master Circular, the Rights Entitlements credited to the respective demat accounts of the Eligible Equity Shareholders shall be admitted for trading on the Stock Exchanges under ISIN: **INE754C20028** subject to requisite approvals. Prior to the Issue Opening Date, our Company will obtain approval from the Stock Exchanges for trading of Rights Entitlements. No assurance can be given regarding the active or sustained On Market Renunciation or the price at which the Rights Entitlements will trade. The details for trading in Rights Entitlements will be as specified by the Stock Exchanges from time to time. For more details, see "*Terms of the Issue - Procedure for Renunciation of Rights Entitlements*" on page no. 102 of the Letter of Offer.

Renunciation of Rights Entitlements

The Issue includes a right exercisable by Eligible Equity Shareholders to renounce the Rights Entitlements credited to their respective demat account 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 the RBI or the Ministry of Finance from time to time. However, the facility of renunciation shall not be available to or operate in favour of an Eligible Equity Shareholders being an erstwhile OCB unless the same is in compliance with the FEMA Rules and other circulars, directions, or guidelines issued by 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. In accordance with SEBI circular SEBI/HO/CFD/DIL2/CIR/P/2020/78 dated May 6, 2020 read with SEBI circular SEBI/HO/CFD/DIL1/CIR/P/2020/136 dated July 24, 2020, the Eligible Equity Shareholders, who hold Equity Shares in physical form, as applicable, as on Record Date and who have not furnished the details of their demat account to the Registrar or our Company at least two Working Days before the Issue Closing Date, will not be able to renounce their Rights Entitlements. For more details, see "*Terms of the Issue – RENUNCIATION AND TRADING OF RIGHTS ENTITLEMENT*" on page no. **102** of the Letter of Offer. The Rights Entitlements are tradable in dematerialized form only. The market lot for trading of Rights Entitlements is 1 (one) Rights Entitlement.

The On Market Renunciation shall take place only during the Renunciation Period for On Market Renunciation, which will end on Friday November 20, 2026. The Investors holding the Rights Entitlements who desire to sell their Rights Entitlements will have to do so through their registered stock-brokers by quoting the ISIN: INE754C20028 and indicating the details of the Rights Entitlements they intend to trade. The Investors can place an order for the sale of Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

Off Market Renunciation: The Shareholders holding the Rights Entitlements who desire to transfer their Rights Entitlements off-market will have to do so through their depository participant by issuing a delivery instruction slip quoting the ISIN INE754C20028**,** the details of the buyer and the details of the Rights Entitlements they intend to transfer. The buyer of the Rights Entitlements (unless already having given a standing receipt instruction) has to issue a receipt instruction slip to their depository participant. The Shareholders can transfer Rights Entitlements only to the extent of Rights Entitlements available in their demat account.

PLEASE NOTE THAT THE RIGHTS ENTITLEMENTS WHICH ARE NEITHER RENOUNCED NOR SUBSCRIBED ON OR BEFORE THE ISSUE CLOSING DATE SHALL LAPSE AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE.

Fractional Entitlement:

The Rights Equity Shares are being offered on a rights basis to Eligible Equity Shareholders in the ratio of **3** (Three) Rights Equity Shares for every **5** (Five) Equity Shares held on the Record Date. For Equity Shares being offered on a rights basis under this Issue, if the shareholding of any of the Eligible Equity Shareholders is such that the Rights Entitlement results in a fraction, the fractional entitlement of such Eligible Equity Shareholders shall be ignored in the computation of the Rights Entitlement. However, the Eligible Equity Shareholders whose fractional entitlements are being ignored, will be given preferential consideration for the allotment of one additional Equity Share each if they apply for additional Equity Shares over and above their Rights Entitlement, if any.

Further, the Eligible Equity Shareholders holding less than 5 **(Five**) Equity Shares shall have 'zero' entitlement in the Issue. Such Eligible Equity Shareholders are entitled to apply for additional Equity Shares and will be given preference in the allotment of additional Equity Share if, such Eligible Equity Shareholders apply for the additional Equity Shares. However, they cannot renounce the same in favour of third parties and the application forms shall be non-negotiable.

For more details, see "*Terms of the Issue - Basis for The Issue and Terms of the Issue - Fractional Entitlements*" on page no. 105 of the Letter of Offer.

Issue Schedule

Last date for credit of Rights Entitlements	**Wednesday November 11, 2026**	Finalisation of Basis of Allotment (on or about)	**Monday November 30, 2026**
Issue Opening Date	**Monday November 16, 2026**	Date of Allotment (on or about)	**Tuesday December 1, 2026**
Last Date for On Market Renunciation#	**Friday November 20, 2026**	Date of credit (on or about)	**Wednesday December 2, 2026**
Issue Closing Date*	**Friday November 27, 2026**	Date of listing (on or about)	**Thursday December 3, 2026**

\# *Eligible Equity 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 Renouncees 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 days from the Issue Opening Date (inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.*

Investors are advised to ensure that the Application Forms are submitted on or before the Issue Closing Date. Our Company, and/or the Registrar to the Issue will not be liable for any loss on account of non-submission of Application Forms on or before the Issue Closing Date.

Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date, have not provided the details of their demat accounts to our Company or to the Registrar, they are required to provide their demat account details to our Company or the Registrar not later than **Tuesday, November 24, 2026**, being two clear Working Days prior to the Issue Closing Date of **Friday November 27, 2026** to enable the credit of the Rights Entitlements by way of transfer from the Demat Suspense Account to their respective demat accounts, at least one day before the Issue Closing Date. Please refer to the SEBI Master Circular reference no. SEBI/HO/CFD/PoD-2/P/CIR/2023/00094 dated June 21, 2023 available on the websites of the Company and the Registrar to the Issue for guidance on making an Application in the Issue.

Notice to Investors

The distribution of the Letter of Offer, Application Form and Rights Entitlement Letter and any other offering material and the issue of Rights Entitlement and Rights Equity Shares to persons in certain jurisdictions outside India may be restricted by legal requirements prevailing in those jurisdictions. Persons into whose possession the Letter of Offer, the Rights Entitlement Letter or Application Form may come are required to inform themselves about and observe such restrictions. For more details, see *"Notice to Investors"* beginning on page no. **14 of** the Letter of Offer. In accordance with the SEBI ICDR Regulations, the 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 our Company, the Issue Materials will be sent only to their valid e-mail address and in case such Eligible Equity Shareholders have not provided their valid 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 Eligible Equity Shareholders who do not update our records with their Indian address or the address of their duly authorized representative in India, prior to the date on which we propose to dispatch the Issue Materials, shall not be sent the Issue Materials. Investors can also access the Issue Materials from the websites of our Company, the Registrar and the Stock Exchange. Our Company and the Registrar will not be liable for non-dispatch of physical copies of Issue materials, in the event the Issue Materials have been sent on the registered email addresses of such Eligible Equity Shareholders.

No action has been or will be taken to permit the Issue in any jurisdiction where action would be required for that purpose. Accordingly, the Rights Entitlements or Rights Equity Shares may not be offered or sold, directly or indirectly, and this Letter of Offer, or any offering materials or advertisements in connection with the Issue may not be distributed, in whole or in part, in any jurisdiction, except in accordance with legal requirements applicable in such jurisdiction. Receipt of the Letter of Offer will not constitute an offer in those jurisdictions in which it would be illegal to make such an offer and, in those circumstances, this Letter of Offer must be treated as sent for information purposes only and should not be acted upon for subscription to the Rights Equity Shares and should not be copied or redistributed. Accordingly, persons receiving a copy of this Letter of Offer or Application Form should not, in connection with the issue of the Rights Equity Shares or the Rights Entitlements, distribute or send this Letter of Offer to any person outside India where to do so, would or might contravene local securities laws or regulations. If this Letter of Offer or Application Form is received by any person in any such jurisdiction, or by their agent or nominee, they must not seek to subscribe to the Rights Equity Shares or the Rights Entitlements referred to in this Letter of Offer or the Application Form.

No offer in the United States

THE RIGHTS ENTITLEMENTS AND THE EQUITY SHARES HAVE NOT BEEN AND WILL NOT BE REGISTERED UNDER THE UNITED STATES SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), OR ANY U.S. STATE SECURITIES LAWS AND MAY NOT BE OFFERED, SOLD, RESOLD OR OTHERWISE TRANSFERRED WITHIN THE UNITED STATES, EXCEPT IN A TRANSACTION EXEMPT FROM THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT. THE RIGHTS ENTITLEMENTS AND EQUITY SHARES REFERRED TO IN THE LETTER OF OFFER ARE BEING OFFERED IN INDIA, BUT NOT IN THE UNITED STATES. THE OFFERING TO WHICH THE LETTER OF OFFER RELATES IS NOT, AND UNDER NO CIRCUMSTANCES IS TO BE CONSTRUED AS, AN OFFERING OF ANY 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 SECURITIES. ACCORDINGLY, THE LETTER OF OFFER SHOULD NOT BE FORWARDED TO OR TRANSMITTED IN OR INTO THE UNITED STATES AT ANY TIME.

The Rights Entitlements and the Rights Equity Shares are transferable only in accordance with the restrictions described in *"Terms of Issue*" and "*Restrictions on Foreign Ownership of Indian Securities*" beginning on page nos. **86** and **115**, respectively, of the Letter of Offer. For more details, see "*Notice to Investors*" on page no. 14 of the Letter of Offer. In case of any queries, you may contact the Company or the Registrar to the Issue. **Note**: All capitalized terms, unless defined herein, shall have the meaning ascribed to them in the Letter of Offer.

COMPANY	REGISTRAR TO THE ISSUE
CRESCENTIS CAPITAL LIMITED **(FORMERLY KNOWN AS SOM DATT FINANCE CORPORATION LIMITED)**	**RCMC Share Registry Pvt. Ltd.**
Registered Office: 8-2-502/1/A, Ground Floor, JIVI Towers, Road No. 7, Banjara Hills, Hyderabad, Telangana – 500034, India	**Address:** B-25/1, 1st Floor, Okhla Industrial Area, Phase-II, New Delhi-110020
Contact Person: Mr. V.V. Krishna Chaitanya, Company Secretary and Compliance Officer	**Contact Person**: Mr. Murali Dharan Nair; Mobile 8527695125
Telephone: 040 45267248**; Mob No.:** 8121110084	**E-mail:** investor.services@rcmcdelhi.com, Website:http://www.rcmcdelhi.com
E-mail: cs@crescentis.in; Website: www.somdattfin.com	**Investor grievance email:** investor.services@rcmcdelhi.com
Corporate Identity Number: L65921TS1993PLC188494	**SEBI Registration No.:** INR000000429

For Crescentis Capital Limited
V.V. Krishna Chaitanya
Company Secretary and Compliance Officer