



SOM DATT FINANCE CORPORATION LTD.

CIN : L65921WB1993PLC060507

Date : 14/11/2019

BSE Limited
Phiroze Jeejeebhoy
Towers, Dalal Street,
Mumbai -400 051
BSE- 511571

Subject : Outcome of the Board Meeting of Som Datt Finance Corporation Ltd. pursuant to Regulation 30 & Unaudited Financial Results pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please note that the Board in its meeting held today i.e. 14th November, 2019 has approved the following items:

- i) Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2019
- ii) Limited Review Report

We further wish to inform you that the Board Meeting held today commenced at 5.30 p.m. and concluded at 7.30 p.m.

Kindly take the same on record.

Thanking you.
Yours faithfully,

For Som Datt Finance Corporation Limited


Rajeev Gautam
(CFO / Authorized Signatory)





SOM DATT FINANCE CORPORATION LTD.

CIN : L65921WB1993PLC060507

Som Datt Finance Corporation Limited
Registered Address: Gajraj Chambers, 2B Second Floor, 86B/2 Topsia Road (South), Kolkata-700046
Corporate Office : 56-58, Community Centre, East of Kailash, New Delhi-110065
Statement of Standalone Unaudited Financials Results for quarter ended September 30, 2019

	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-19	30-Jun-19	30-Sep-18	30-Sep-19	30-Sep-18	31-Mar-19
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue						
	a) Revenue from operations						
	(i) Dividend Income	37,551	-	169,225	37,551	169,225	580,040
	(ii) Net gain on fair value changes	682,336	702,503	519,972	1,384,839.23	2,239,277	5,465,754
	Total Revenue from operation	719,887	702,503	689,197	1,422,390	2,408,502	6,045,794
	Other income	15,883	443,835	-	459,718	-	-
	Total revenue	735,770	1,146,338	689,197	1,882,108	2,408,502	6,045,794
2	Expenses						
	(i) Finance costs	-	-	-	-	-	1,600
	(ii) Fees and commission expense	13,275	13,275	-	26,550	5,548.38	102,126
	(iii) Employee benefits expense	351,579	378,145	481,382	729,724	1,102,063	1,947,515
	(iv) Depreciation and amortization expense	6,028	6,028	-	12,056	-	24,113
	(v) Other expenses	362,757	592,518	265,423	955,275	984,997	1,635,581
	Total expenses	733,639	989,966	746,805	1,723,605	2,092,608	3,710,935
3	Profit/(loss) before exceptional items and tax expense (1-2)	2,131	156,373	(57,608)	158,503	315,894	2,334,859
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before tax expenses (3 ± 4)	2,131	156,373	(57,608)	158,503	315,894	2,334,859
6	Tax expenses						
	(a) Current tax	-	-	-	-	-	290,000
	(b) Deferred tax	-	-	-	-	-	321,361
7	Profit/(loss) after tax (5 ± 6)	2,131	156,373	(57,608)	158,503	315,894	1,723,498
8	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9	Total other comprehensive income, net of tax for the respective periods	-	-	-	-	-	-
10	Total comprehensive income for the respective periods [comprising Profit (loss) and Other comprehensive income (net of tax) for the respective periods]	2,131	156,373	(57,608)	158,503	315,894	1,723,498
11	Earnings per equity share						
	i) Basic/ Diluted	0.00	0.02	(0.01)	0.02	0.03	0.17

See accompanying notes to financial results.

Notes:

- The above unaudited standalone financial results have been approved by Board of Directors at its meeting held on November 14, 2019. A limited review of the results for the quarter ended September 30, 2019 have been carried out by our statutory auditors.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- There is a possibility that these quarterly results may require adjustment before constituting the final Ind AS financial statements as of and for the year ended March 31, 2020 due to changes in financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in the use of one or more optional exemptions from full retrospective application as committed under Ind AS 101.
- Based on the information reported to the Chief Operating Decision Maker (CODM) for the purpose of resource allocation and assessment of performance, there are no reportable segments in accordance with the requirements of Ind AS 108 - "Operating Segment Reporting", notified under the Companies (Indian Accounting Standard) Rules, 2015.
- Figures for the previous quarters / periods have been regrouped / reclassified, wherever necessary, to correspond with the current period's classifications / disclosures
- These are the Company's first financial statements prepared in accordance with Ind AS.

For DS TALWAR & CO
Chartered Accountants
FRN 000993 N
Shwadeha Talwar
Place: New Delhi
Date: November 14, 2019
M. No. 514698

For and on behalf of board of directors of
Som Datt Finance Corporation Limited

Latika Datt Abbott

Latika Datt Abbott
Managing Director
DIN No 00031056





SOM DATT FINANCE CORPORATION LTD.

CIN : L65921WB1993PLC060507

Som Datt Finance Corporation Limited

Balance Sheet as at September 30, 2019

(All amounts are in INR, except otherwise stated)

	Note	As at 30 September 2019	As at 31 March 2019
ASSETS			
Financial Assets			
(a) Cash and cash equivalents	1	7,703,429	2,160,981
(b) Receivables	2		
(i) Trade Receivables		-	227,548
(c) Other financial assets	3	28,474,386	25,651,098
	(A)	<u>36,177,815</u>	<u>28,039,627</u>
Non-Financial Assets			
(a) Inventories	4	106,030,332	97,932,205
(b) Non current tax assets (net)	5	320,516	499,516
(c) Deferred tax assets (net)	6	1,884,176	1,884,176
(d) Investment Property	7	-	16,298,668
(e) Property, Plant and equipment		209,229	221,287
(f) Other non-financial assets	8	1,191,741	-
	(B)	<u>109,635,995</u>	<u>116,835,852</u>
Total Assets	(A+B)	<u>145,813,809</u>	<u>144,875,479</u>
Liabilities and Equity			
Liabilities			
Financial Liability			
(a) Payables	9		
(i) Trade Payables		-	-
(i) Total outstanding dues of micro		-	-
(i) Total outstanding dues of creditors other than		881,488	-
(e) Other Financial liabilities	10	112,178	213,838
	(A)	<u>993,666</u>	<u>213,838</u>
Non-Financial Liabilities			
(a) Provisions	11	390,847	390,847
(b) Other non-financial liabilities	12	1,184,235	1,184,235
	(B)	<u>1,575,082</u>	<u>1,575,082</u>
Equity			
(a) Equity share capital	13	100,079,700	100,079,700
(b) Other Equity	14	43,165,362	43,006,859
	(C)	<u>143,245,062</u>	<u>143,086,559</u>
Total Liabilities and Equity	(A+B+C)	<u>145,813,810</u>	<u>144,875,479</u>

The accompanying notes are an integral part of the standalone financial statements.

This is the balance sheet referred to in our report of even date

For D.S.TALWAR & CO.

Chartered Accountants

Firm's Registration No.: 000993N

Shradha Talwar

Proprietor

Membership No.: 514698



Place: New Delhi

Date: 14.11.2019

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

Mr. Latika Datt Abbott

Managing Director

DIN: 0031056



Place: Delhi

Date: 14.11.2019

Admn. Office : 58, Community Centre, East of Kailash, New Delhi -110065

Tel: 011-45555392, Email : somdattfin@hotmail.com

REGD OFFICE : FL AT NO 24-25 10 OLD POST OFFICE STREET CAJ CUTTA -700 001