

SOM DATT FINANCE CORPORATION LTD.

CIN :L65921DL1993PLC377542

Date-25/10/2021

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001
Scrip Code-511571

Sub: Un-Audited Financial Results and Outcome of the Board Meeting

Dear Sir(s),

Pursuant to Regulation 30 & 33 of the SEBI(Listing Obligation and Disclosure Requirement) Regulation, 2015, we write to inform you that the Board of Directors of the Company at its meeting held on 25/10/2021 has *inter-alia* approved Un-Audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2021. Accordingly please find attached herewith Un-Audited Financial Results of the Company along with Statement of Assets and Liabilities and Cash Flow Statement for the Quarter and Half ended September 30, 2021 in the prescribed format along with Limited Review Report.

The Result is also being uploaded on the Company's website at www.somdattfin.com.

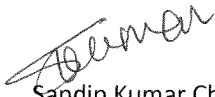
Meeting of Board of Directors commenced at 1:00 p.m. and concluded at 2:15 p.m.

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

Thanking You

Yours Faithfully

For **Som Datt Finance Corporation Limited**



Sandip Kumar Chaubey

Company Secretary & Compliance Officer



D. S. TALWAR & CO.

CHARTERED ACCOUNTANTS

S - 58, Greater Kailash-II, New Delhi - 110048

Phone : 46109229

Email : v_dst@yahoo.co.in

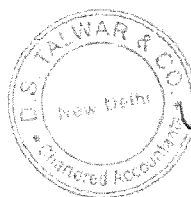
Limited Review Report on Unaudited Financial Results for the quarter ended 30th September, 2021 and year to date from 1st April, 2021 to 30th September, 2021 of Som Datt Finance Corporation Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Som Datt Finance Corporation Limited

- 1) We have reviewed the accompanying statement of unaudited financial results of Som Datt Finance Corporation Limited (the 'Company') for the quarter ended September 30 2021 and year to date from 1st April, 2021 to 30th September, 2021 (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 analytical procedures 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.
- 5) Other Matters
Due to unprecedented situation arising out of Covid 19 pandemic and the need for social distancing, all books of accounts, vouchers, supporting documents and other information necessary for review have been received by us from management through E-mails, telephone, video and other virtual and online media. We have relied on management representation about authenticity, accuracy and genuineness of these documents and conducted the review accordingly.

Our conclusion is not modified in respect of such matter.

For **D.S. Talwar & CO.**
Chartered Accountants
FIRM REGISTRATION NO. 000993N



Shradha Talwar

Shradha Talwar
(Partner)

Membership No. 514698

UDIN: 21514698AAAABS6460

Place: Gurugram

Dated: October 25, 2021

Som Datt Finance Corporation Limited
CIN: L65921DL1993PLC377542
Registered Address: 516, Suneja Tower-I, District Centre, Janakpuri, Delhi-110058
Statement of Unaudited Financials Results for the Quarter and Half Year ended September 30, 2021

(Amounts in INR)

Particulars	Quarter Ended			Half year ended		Year ended
	30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Total Revenue						
Revenue from Operations						
(i) Dividend Income	7,08,264	6,23,000	3,05,898	13,31,264	3,05,898	20,68,795
(ii) Net gain on fair value changes	2,18,83,880	2,97,61,415	38,66,681	5,16,45,295	62,22,674	5,16,33,664
Total Revenue	2,25,92,144	3,03,84,415	41,72,579	5,29,76,559	65,28,572	5,37,02,459
2 Expenses						
(i) Finance costs	9,947	76,700		86,647	-	-
(ii) Fees and commission expense	1,50,450	4,39,860	1,70,175	5,90,310	3,05,738	5,35,838
(iii) Employee benefits expense	7,27,491	4,95,528	4,68,368	12,23,019	6,78,522	17,08,696
(iv) Depreciation and amortization expense	5,522	1,770	7,300	7,292	14,599	19,003
(v) Other expenses	6,75,524	4,26,703	11,57,791	11,02,227	14,05,380	30,65,623
Total Expenses	15,68,934	14,40,561	18,03,634	30,09,495	24,04,239	53,29,160
3 Profit/(loss) before exceptional items and tax expense (1-2)	2,10,23,210	2,89,43,854	23,68,945	4,99,67,064	41,24,333	4,83,73,299
4 Exceptional items	-	-	-	-	-	-
5 Profit/(loss) before tax expenses (3 ± 4)	2,10,23,210	2,89,43,854	23,68,945	4,99,67,064	41,24,333	4,83,73,299
6 Tax expenses						
(a) Current tax	35,12,021	48,34,136	7,86,086	83,46,157	10,00,192	80,85,781
(b) Adjustment of tax relating to earlier periods	16,890	-	1,74,590	16,890	1,74,590	4,590
(c) Deferred tax	(82,539)	87,025	(7,24,105)	4,486	(3,87,657)	(39,94,180)
Total tax expenses	34,46,372	49,21,161	2,36,571	83,67,533	7,87,125	40,96,191
7 Profit/(loss) after tax (5 ± 6)	1,75,76,838	2,40,22,693	21,32,374	4,15,99,531	33,37,208	4,42,77,108
8 Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	10,089
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(1,684)
(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	-	-	-	-	-	8,405
10 Total comprehensive income for the respective periods [comprising Profit (loss) and Other comprehensive income (net of tax) for the respective periods]	1,75,76,838	2,40,22,693	21,32,374	4,15,99,531	33,37,208	4,42,85,513
11 Earnings per equity share						
i) Basic/ Diluted	1.76	2.40	0.21	4.16	0.33	4.42

See accompanying notes to financial results.

Notes:

- The above results have been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on October 25, 2021.
- 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.
- As per Indian Accounting Standards (IndAs) 108 "Operating Segment", the company's business falls within a single business segment.
- The deferred tax expenses for the period ended September 30, 2021 includes INR 67,73,505 (March 31, 2021: INR 1,79,892) for MAT credit entitlement.
- The Company applied for revocation of suspension of its shares from Calcutta Stock Exchange(CSE) to enable the Company to apply for delisting of its shares from CSE during the period from April, 2021 to June, 2021 and paid Listing fees of Rs. 3,24,810, interest of Rs. 76,700 and Revocation processing fee of Rs. 23,600 to CSE. Pursuant to the same, the CSE revoked the suspension of the shares of the Company vide its notice dated August 16, 2021. However the delisting application is still under process.
- Figures for the previous quarters / periods have been regrouped / reclassified, wherever necessary, to correspond with the current period's classifications / disclosures.

For D S TALWAR & Co
Chartered Accountants

FRN 000998 N

Shradha Talwar
SHRADHA TALWAR Partner
M. No. 51469g

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

Vijay Rathee

Mrs Vijay Rathee
Managing Director
DIN No: 00042731

Place : Gurugram
 Date : October 25, 2021

Som Datt Finance Corporation Limited

CIN: L65921DL1993PLC377542

Registered Address: 516, Suneja Tower-I, District Centre, Janakpuri, Delhi-110058

Unaudited Statement of Assets and Liabilities (Balance Sheet) as at September 30, 2021

(Amounts in INR)

	As at September 30, 2021 Unaudited	As at March 31, 2021 Audited
ASSETS		
Financial Assets		
(a) Cash and cash equivalents	2,96,67,092	5,91,759
(b) Receivables		
(i) Trade Receivables	7,28,381	2,81,421
(c) Investments	19,94,54,401	18,11,75,717
	22,98,49,874	18,20,48,897
Non-Financial Assets		
(a) Current tax Assets (Net)	-	10,99,252
(b) Deferred tax assets (net)	52,67,819	52,72,305
(c) Property, Plant and equipment	1,77,241	92,729
(d) Intangible assets	10,407	13,947
(e) Other non-financial assets	2,12,203	3,933
	56,67,670	64,82,166
Total Assets	23,55,17,544	18,85,31,063
Liabilities and Equity		
Liabilities		
Financial Liability		
(a) Payables		
(i) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,26,034	4,17,297
(b) Other Financial liabilities	3,13,940	-
	7,39,974	4,17,297
Non-Financial Liabilities		
(a) Current tax liabilities (net)	50,68,054	-
(b) Provisions	1,20,323	89,138
(c) Other non-financial liabilities	26,915	61,881
	52,15,292	1,51,019
Equity		
(a) Equity share capital	10,00,79,700	10,00,79,700
(b) Other Equity	12,94,82,578	8,78,83,047
	22,95,62,278	18,79,62,747
Total Liabilities and Equity	23,55,17,544	18,85,31,063

See accompanying notes to Financial Results

For DS TALWAR & CO
Chartered Accountants
FRN 000937N
Shradha Talwar
SHRADHA TALWAR Partner
M. No. 514695



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

Vijay Rathee

Vijay Rathee
Managing Director
DIN: 00042731

Place : Gurugram
Date : October 25, 2021

Som Datt Finance Corporation Limited
CIN: L65921DL1993PLC377542
Registered Address: 516, Suneja Tower-I, District Centre, Janakpuri, Delhi-110058
Unaudited Cash Flow Statement for the Half Year ended September 30, 2021

(Amounts in INR)

Particulars	Half Year ended September 30, 2021	Half Year ended September 30, 2020
	Unaudited	Unaudited
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before tax	4,99,67,064	41,24,333
Adjustment to reconcile profit before tax to cash provided by operating activities		
Depreciation	7,292	14,599
Change in Fair Value of investment	(4,05,03,516)	19,67,865
Operating Profit before working capital changes	94,70,840	61,06,797
Adjustment for:		
(Increase)/decrease in trade receivables	(4,46,960)	-
(Increase)/decrease in other financial assets	-	(1,04,03,517)
(Increase)/decrease in other non-financial assets	(2,08,270)	(1,97,697)
Increase/(decrease) in trade payables and other payable	8,737	1,32,60,533
Increase/(decrease) in other financial liability	3,13,940	1,23,777
Increase/(decrease) in provisions	31,185	18,150
Increase/(decrease) in Derivative financial position	-	7,79,872
Increase/(decrease) in other non-financial liabilities	(34,966)	(34,421)
	91,34,506	96,53,494
Income tax paid (Net of refunds)	(21,95,741)	(11,15,695)
Net cash used in operating activities A	69,38,765	85,37,799
B. Cash Flow from Investing Activities		
Purchase of Tangible Asset	(88,264)	
Investment in equity instrument	2,22,24,832	(9,17,93,041)
Proceeds from Mutual Funds		7,86,53,751
Net cash generated from investing activities B	2,21,36,568	(1,31,39,291)
C. Cash Flow from Financing Activities		
Net cash generated from financing activities C	-	-
D. Net increase / (decrease) in cash and cash equivalents (A + B + C)	2,90,75,333	(46,01,492)
Cash and Cash equivalents at April 1, 2021 / April 1, 2020	5,91,759	1,06,19,984
Cash and Cash equivalents at September 30, 2021 / September 30, 2020	2,96,67,092	60,18,492

See accompanying notes to financial results

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

Vijay Rathee
Vijay Rathee
 Managing Director
 DIN: 00042731

Place : Gurugram
 Date : October 25, 2021

Dr. P.S. TALWAR & CO.
 Chartered Accountants
 FRN 000793 N

Shraddha Talwar
SHRADHA TALWAR Partner
 M. No. 514688

