



SOM DATT FINANCE CORPORATION LTD.

CIN : L65921WB1993PLC060507

Date 13-09-2019

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

Subject. : Outcome of the Board Meeting of Som Datt Finance Corporation Limited pursuant to Regulation 30 & Unaudited Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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. September 13, 2019 has approved the following items:

1. Unaudited Financial Results of the Company for the quarter ended June 30, 2019
2. Limited Review Report

We further wish to inform you that the Board Meeting held today commenced at 1.30 pm and concluded at 2.30 pm.

Kindly take the same on record.

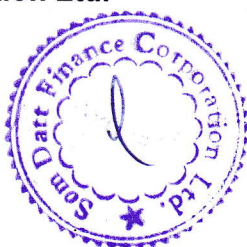
Please find enclosed herewith the above documents.

Thanking you,

Yours faithfully;

For **Som Datt Finance Corporation Ltd.**


Rajeev Gautam
(CFO / Authorized Signatory)



Enc: A/a



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 June 30, 2019 | | | | | |
|--|--|----------------|------------------|------------------|------------------|
| | Particulars | Quarter ended | | | Year ended |
| | | 30-Jun-19 | 31-Mar-19 | 30-Jun-18 | 31-Mar-19 |
| | | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue | | | | |
| | a) Revenue from operations | | | | |
| | (i) Interest Income | - | - | - | - |
| | (ii) Dividend Income | 260,287 | 6,000 | - | 580,040 |
| | (iii) Net gain on fair value changes | 702,503 | 2,365,000 | 1,833,092 | 5,465,754 |
| | Total Revenue from operation | 962,790 | 2,371,000 | 1,833,092 | 6,045,794 |
| | Other income | - | - | - | - |
| | Total revenue | 962,790 | 2,371,000 | 1,833,092 | 6,045,794 |
| 2 | Expenses | | | | |
| | (i) Finance costs | - | 2,000 | - | 1,600 |
| | (ii) Fees and commission expense | 13,275 | - | 5,548 | 102,126 |
| | (iii) Employee benefits expense | 378,145 | 503,000 | 620,681 | 1,947,515 |
| | (iv) Depreciation and amortization expense | 6,028 | 24,000 | - | 24,113 |
| | (v) Other expenses | 408,970 | 267,000 | 719,574 | 1,635,581 |
| | Total expenses | 806,418 | 796,000 | 1,345,803 | 3,710,935 |
| 3 | Profit/(loss) before exceptional items and tax expense (1-2) | 156,373 | 1,575,000 | 487,288 | 2,334,859 |
| 4 | Exceptional items | - | - | - | - |
| 5 | Profit/(loss) before tax expenses (3 ± 4) | 156,373 | 1,575,000 | 487,288 | 2,334,859 |
| 6 | Tax expenses | | | | |
| | (a) Current tax | - | 328,000 | - | 290,000 |
| | (b) Deferred tax | - | 321,000 | - | 321,361 |
| 7 | Profit/(loss) after tax (5 ± 6) | 156,373 | 926,000 | 487,288 | 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] | 156,373 | 926,000 | 487,288 | 1,723,498 |
| 11 | Earnings per equity share | | | | |
| | i) Basic/ Diluted | 0.02 | 0.09 | 0.05 | 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 13th September 2019. A limited review of the results for the quarter ended June 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

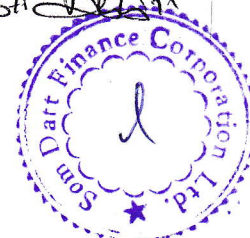
For and on behalf of board of directors of
Som Datt Finance Corporation Limited

Latika Datt Abbott

Mr. Latika Datt Abbott
Managing Director

Place : New Delhi

Date : September 13, 2019



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REGD OFFICE : Gajraj Chambers, 2B, 2nd Floor, 86 B/2, Topsia Road (South), Kolkata, West Bengal-700046

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 OF THE STATUTORY AUDITORS OF
SOM DATT FINANCE CORPORATION LIMITED

1) We have reviewed the accompanying statement of unaudited financial results of Som Datt Finance Corporation Limited, for the period ended on 30th June, 2019.

2) This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

3) We conducted our review in accordance with the Standard on Review Engagement (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 the 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 out to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (IND AS) and other recognized accounting practices and policies has not disclosed the information required to be in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5) Emphasis of Matter

Without qualifying our opinion, we draw attention to the following matters:

- 1) The Company has not appointed any internal auditor as required by section 138(1) and related notified (Accounts) Rules 13(a) of the Companies Act, 2013.



6) We have not reviewed the financial results and other financial information for the corresponding quarter, which have been presented solely based on the information compiled by the management and has been approved by the Board of Directors.

For D.S. Talwar & CO.
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 000993N



Shradha Talwar

Shradha Talwar
(Partner)

Membership No. 514698
UDIN :- 19514698AAAAABC4956

Dated: 12th September, 2019