

# SOM DATT FINANCE CORPORATION LTD.

CIN :L65921DL1993PLC377542

Date-12/08/2022

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 12/08/2022 has *inter-alia* approved Un-Audited Financial Results of the Company for the Quarter ended June 30, 2022. Accordingly, please find attached herewith Un-Audited Financial Results of the Company for the Quarter ended 30<sup>th</sup> June, 2022 in the prescribed format along with Limited Review Report.

The Result is also being uploaded on the Company's website at [www.somdattfin.com](http://www.somdattfin.com).

Meeting of Board of Directors commenced at 3:00 p.m. and concluded at 3:45 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](mailto:v_dst@yahoo.co.in)

## Limited Review Report on Unaudited Quarterly Financial Results 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 June 30 2022 (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 continuing situation arising out of covid 19 pandemic, all books of accounts, vouchers, supportings, documents and other information necessary for audit 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 audit of accordingly.

Our conclusion is not modified in respect of such matter.



Place: Gurugram  
Dated: 12<sup>th</sup> August, 2022

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

Shradha Talwar  
(Partner)

Membership No. 514698

UDIN: 22514698A0XCWD3822

**Som Datt Finance Corporation Limited**

CIN: L65921DL1993PLC377542

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

Statement of Unaudited financials results for the quarter ended June 30, 2022

(All amounts are in INR lacs, except otherwise stated)

Sr. No.	Particulars	Quarter ended		Year ended	
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		Unaudited	Audited	Unaudited	Audited
	<b>Revenue from operations</b>				
(i)	Dividend income	1.24	12.66	6.23	59.10
(ii)	Net gain on fair value changes	(378.17)	(70.83)	297.62	480.15
<b>I</b>	<b>Total revenue from operations</b>	<b>(376.93)</b>	<b>(58.17)</b>	<b>303.85</b>	<b>539.25</b>
<b>II</b>	<b>Other income</b>	<b>0.05</b>	<b>0.01</b>		<b>0.01</b>
<b>III</b>	<b>Total income (I+II)</b>	<b>(376.88)</b>	<b>(58.16)</b>	<b>303.85</b>	<b>539.26</b>
	<b>Expenses</b>				
(i)	Finance costs	-	-	0.77	0.99
(ii)	Fees and commission expense	1.16	1.16	4.40	8.21
(iii)	Employee benefits expense	8.70	10.95	4.95	33.18
(iv)	Depreciation and amortization expense	0.23	0.22	0.02	0.51
(v)	Other expenses	5.26	6.29	4.27	25.65
<b>IV</b>	<b>Total expenses</b>	<b>15.35</b>	<b>18.62</b>	<b>14.41</b>	<b>68.54</b>
<b>V</b>	<b>Profit before exceptional items and tax (III-IV)</b>	<b>(392.23)</b>	<b>(76.78)</b>	<b>289.44</b>	<b>470.72</b>
<b>VI</b>	<b>Exceptional items</b>				
<b>VII</b>	<b>Profit before tax (V-VI)</b>	<b>(392.23)</b>	<b>(76.78)</b>	<b>289.44</b>	<b>470.72</b>
	<b>Tax expenses</b>				
(i)	Current tax	-	(12.78)	48.34	78.69
(ii)	Adjustment of tax relating to earlier years	0.07	(2.38)	-	(2.21)
(iii)	Deferred tax	(58.97)	7.57	0.87	10.21
<b>VIII</b>	<b>Total tax expenses</b>	<b>(58.90)</b>	<b>(7.59)</b>	<b>49.21</b>	<b>86.69</b>
<b>IX</b>	<b>Profit for the period (VII-VIII)</b>	<b>(333.33)</b>	<b>(69.19)</b>	<b>240.23</b>	<b>384.03</b>
	<b>Other comprehensive income</b>				
(i)	Items that will not be reclassified to profit or loss in subsequent years:				
-	Remeasurement of post employment benefit obligations	-	(0.05)	-	(0.05)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	0.01	-	0.01
<b>X</b>	<b>Total other comprehensive income</b>	<b>-</b>	<b>(0.04)</b>	<b>-</b>	<b>(0.04)</b>
<b>XI</b>	<b>Total comprehensive income for the year (IX+X)</b>	<b>(333.33)</b>	<b>(69.23)</b>	<b>240.23</b>	<b>383.99</b>
	<b>Basic / Diluted Earnings Per Share (FV of INR 10/- each)</b>				
(i)	Basic	(3.33)	(0.69)	2.40	3.84
(ii)	Diluted	(3.33)	(0.69)	2.40	3.84

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 August 12, 2022.
- 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.
- 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 000093 N  
Shradha Talwar  
SHRADHA TALWAR Partner  
M. No. 514698

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

Vijay Rathee  
Managing Director  
DIN: 00042731

Place : Gurugram  
Date : August 12, 2022