

# SOM DATT FINANCE CORPORATION LTD.

CIN : L65921WB1993PLC060507

Date-10/11/2020

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

## **Sub: Un-Audited Financial Results for Quarter and Half Year Ending on 30<sup>th</sup> September, 2020 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 10/11/2020 has *inter-alia* approved Un-Audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2020 along with Cash Flow Statement for the Half Year ended on September 30, 2020 and Un-Audited Statement of Assets and Liabilities as on that date. Copy of the same is enclosed along with the Limited Review Report of the Auditors thereon.

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 2:00 p.m. and concluded at 3:50 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



---

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

Tel: 011-45555392, Email : [compliancesdfl@gmail.com](mailto:compliancesdfl@gmail.com)

REGD OFFICE : Gajraj Chambers, 2B, 2<sup>nd</sup> 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 on unaudited quarterly and year-to-date 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 'Corporation') for the quarter ended 30 September 2020 and year to date results for the period from 1 April 2020 to 30 September 2020 (the 'Statement'). This statement has been prepared by the company, pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations') read with SEBI circular No CIR/CFD/CMDI/44/2019 dated March 29 2019 ('the Circular').
- 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the. 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 corporation personnel and analytical procedures applied to financial data and thus provide 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, supportings, 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 opinion is not modified in respect of these matters.

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



*Shradha Talwar*

Shradha Talwar  
(Partner)

Membership No. 514698

Dated: 10/11/2020

UDIN: 20514698AAAAAY4919



**Som Datt Finance Corporation Limited**  
CIN: L65921WB1993PLC060507  
Registered Address: Gajraj Chambers, 2B Second Floor, 86B/2 Topsia Road (South), Kolkata-700046  
Statement of Unaudited Financials Results for the Quarter and Half Year ended September 30, 2020

Particulars		Quarter Ended			Half year ended		Year ended
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	31-Mar-20
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Total Revenue</b>						
	Revenue from Operations						
	(i) Dividend Income						
	(ii) Interest Income	3,05,898	-	37,551	3,05,898	37,551	37,551
	(iii) Net gain on fair value changes	-	-	-	-	4,43,835	4,93,151
	<b>Other Income</b>	38,66,681	23,55,993	6,82,336	62,22,674	13,84,839	43,22,136
	<b>Total Revenue</b>	<b>41,72,579</b>	<b>23,55,993</b>	<b>7,35,770</b>	<b>65,28,572</b>	<b>18,82,108</b>	<b>48,68,721</b>
2	<b>Expenses</b>						
	(i) Finance costs	-	-	-	-	-	-
	(ii) Fees and commission expense	-	-	-	-	-	225
	(iii) Employee benefits expense	1,70,175	1,35,563	13,275	3,05,738	2,03,550	4,07,100
	(iv) Depreciation and amortization expense	4,68,368	2,10,154	3,51,579	6,78,522	7,29,724	16,10,924
	(v) Other expenses	7,300	7,300	6,028	14,599	12,056	24,327
	<b>Total Expenses</b>	<b>11,57,791</b>	<b>2,47,588</b>	<b>3,62,757</b>	<b>14,05,380</b>	<b>7,78,275</b>	<b>25,76,703</b>
		<b>18,03,634</b>	<b>6,00,605</b>	<b>7,33,639</b>	<b>24,04,239</b>	<b>17,23,605</b>	<b>46,19,279</b>
3	<b>Profit/(loss) before exceptional items and tax expense (1-2)</b>	<b>23,68,945</b>	<b>17,55,388</b>	<b>2,131</b>	<b>41,24,333</b>	<b>1,58,503</b>	<b>2,49,442</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit/(loss) before tax expenses (3 ± 4)</b>	<b>23,68,945</b>	<b>17,55,388</b>	<b>2,131</b>	<b>41,24,333</b>	<b>1,58,503</b>	<b>2,49,442</b>
6	<b>Tax expenses</b>						
	(a) Current tax	7,86,086	2,14,106	-	10,00,192	-	53,804
	(b) Adjustment of tax relating to earlier periods	1,74,590	-	-	1,74,590	-	(11,92,164)
	(c) Deferred tax	(7,24,105)	3,36,449	-	(3,87,657)	-	8,50,930
	(d) MAT Credit Entitlement	-	-	-	-	-	(53,804)
7	<b>Profit/(loss) after tax (5 ± 6)</b>	<b>21,32,374</b>	<b>12,04,833</b>	<b>2,131</b>	<b>33,37,208</b>	<b>1,58,503</b>	<b>5,90,675</b>
8	<b>Other Comprehensive Income</b>						
	(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	<b>Total other comprehensive income, net of tax for the respective periods</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Total comprehensive income for the respective periods [comprising Profit (loss) and Other comprehensive income (net of tax) for the respective periods]</b>	<b>21,32,374</b>	<b>12,04,833</b>	<b>2,131</b>	<b>33,37,208</b>	<b>1,58,503</b>	<b>5,90,675</b>
11	<b>Earnings per equity share</b>						
	i) Basic/ Diluted	<b>0.21</b>	<b>0.12</b>	<b>0.00</b>	<b>0.33</b>	<b>0.02</b>	<b>0.06</b>

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 10th November, 2020.
- 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



*Sheradha Talwar*  
SHERADHA TALWAR Partner  
M. No. 514696

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

*Vijay Rathee*

Mrs Vijay Rathee  
Managing Director  
DIN No: 00042731



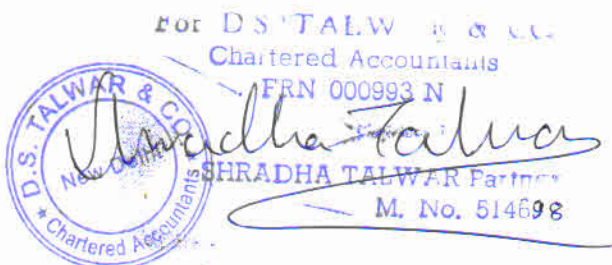
Place : Gurugram  
Date : November 10, 2020

**Som Datt Finance Corporation Limited**  
**CIN: L65921WB1993PLC060507**  
**Registered Address: Gajraj Chambers, 2B Second Floor, 86B/2 Topsia Road(South), Kolkata-700046**  
**Unaudited Statement of Assets and Liabilities (Balance Sheet) as at September 30, 2020**

	As at September 30, 2020 Unaudited	As at March 31, 2020 Audited
(Amount in Rs.)		
<b>ASSETS</b>		
<b>Financial Assets</b>		
(a) Cash and cash equivalents	60,18,492	1,06,19,984
(b) Derivative financial instruments	72,320	-
(c) Investments	14,29,03,794	13,17,26,091
(d) Other financial assets	1,04,03,517	-
	<b>15,93,98,123</b>	<b>14,23,46,075</b>
<b>Non-Financial Assets</b>		
(a) Current tax Assets (Net)	8,35,798	5,43,374
(b) Deferred tax assets (net)	13,14,271	12,78,127
(d) Property, Plant and equipment	1,86,117	1,97,175
(e) Intangible assets	17,487	21,026
(f) Other non-financial assets	2,19,203	21,506
	<b>25,72,876</b>	<b>20,61,208</b>
<b>Total Assets</b>	<b>16,19,70,999</b>	<b>14,44,07,283</b>
<b>Liabilities and Equity</b>		
<b>Liabilities</b>		
<b>Financial Liability</b>		
(a) Derivative financial instruments	8,58,469	-
(b) 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	-	17,672
(ii) Other Payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,38,99,317	6,21,112
(c) Other Financial liabilities	1,30,391	6,614
	<b>1,48,88,177</b>	<b>6,45,398</b>
<b>Non-Financial Liabilities</b>		
(a) Provisions	27,602	9,452
(b) Other non-financial liabilities	40,778	75,199
	<b>68,380</b>	<b>84,651</b>
<b>Equity</b>		
(a) Equity share capital	10,00,79,700	10,00,79,700
(b) Other Equity	4,69,34,742	4,35,97,534
	<b>14,70,14,442</b>	<b>14,36,77,234</b>
<b>Total Liabilities and Equity</b>	<b>16,19,70,999</b>	<b>14,44,07,283</b>

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 : November 10, 2020



**Som Datt Finance Corporation Limited**

CIN: L65921WB1993PLC060507

**Registered Address: Gajraj Chambers, 2B Second Floor, 86B/2 Topsia Road (South), Kolkata-700046**

**Unaudited Cash Flow Statement for the Half Year ended September 30, 2020**

(Amount in Rs.)

Particulars	Half Year ended September 30, 2020 Unaudited	Half Year ended September 30, 2019 Unaudited
<b>A. Cash Flow from Operating Activities</b>		
Net Profit / (Loss) before tax	41,24,333	1,58,503
Adjustment to reconcile profit before tax to cash provided by operating activities		
Depreciation	14,599	12,056
Change in Fair Value of investment	19,67,865	(3,475)
Loss from Sale on Investment	-	1,83,548
Interest Income	-	(4,43,835)
<b>Operating Profit before working capital changes</b>	<b>61,06,797</b>	<b>(93,203)</b>
Adjustment for:		
(Increase)/decrease in trade receivables	-	2,27,548
(Increase)/decrease in Inventory	-	(80,94,652)
(Increase)/decrease in other financial assets	(1,04,03,517)	(28,23,288)
(Increase)/decrease in other non-financial assets	(1,97,697)	(11,91,741)
Increase/(decrease) in trade payables and other payable	1,32,60,533	8,81,488
Increase/(decrease) in other financial liability	1,23,777	(91,465)
Increase/(decrease) in provisions	18,150	-
Increase/(decrease) in Derivative financial position	7,79,872	-
Increase/(decrease) in other non-financial liabilities	(34,421)	(10,195)
	<b>96,53,494</b>	<b>-1,11,95,508</b>
Income tax paid (Net of refunds)	(11,15,695)	1,79,000
<b>Net cash used in operating activities</b>	<b>85,37,799</b>	<b>-1,10,16,508</b>
<b>B. Cash Flow from Investing Activities</b>		
Proceeds from sale of Investment Property	-	83,00,000
Sale of investment in subsidiary/associate	-	78,15,121
Investment in equity instrument	(9,17,93,041)	-
Proceeds from Mutual Funds	7,86,53,751	-
Interest Income	-	4,43,835
<b>Net cash generated from investing activities</b>	<b>(1,31,39,291)</b>	<b>1,65,58,956</b>
<b>C. Cash Flow from Financing Activities</b>		
Net cash generated from financing activities	-	-
<b>D. Net increase / (decrease) in cash and cash equivalents</b>	<b>(46,01,492)</b>	<b>55,42,448</b>
Cash and Cash equivalents at April 1, 2020 / April 1, 2019	1,06,19,984	21,60,981
<b>Cash and Cash equivalents at September 30, 2020 / September 30, 2019</b>	<b>60,18,492</b>	<b>77,03,429</b>

See accompanying notes to financial results

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

For **DS TALWAR & CO.**  
Chartered Accountants  
FIRN 000993 N  
New Delhi  
*Shradha Talwar*  
**SHRADHA TALWAR** Partner  
M. No. 514698

*Vijay Rathee*

**Vijay Rathee**  
Managing Director  
DIN: 00042731

Place: Gurugram  
Date : November 10, 2020

