

# SOM DATT FINANCE CORPORATION LTD.

CIN :L65921WB1993PLC060507

Date-05/02/2021

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

**Sub: Un-Audited Financial Results for Quarter and Nine Months Ending on 31<sup>st</sup> December, 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 05/02/2021 has *inter-alia* approved Un-Audited Financial Results of the Company for the Quarter and Nine Months ended December 31, 2020 . 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 12:30 p.m. and concluded at 2:00 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**



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

Tel: 011-45555392, Email : [compliancesdf@gmail.com](mailto:compliancesdf@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 'Company') for the quarter ended 31 December 2020 and year to date results for the period from 1 April 2020 to 31 December 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/80/2019 dated July 19 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. 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 thereunder 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: 05/02/2021

UDIN: **21514698AAAAAM7929**

**Som Datt Finance Corporation Limited**  
CIN: L65921WB1993PLC060507  
Registered Address: Gajraj Chambers, 2B Second Floor, 86B/2 Topsia Road (South), Kolkata-700046  
Statement of Unaudited Financial Results for the Quarter and Nine months ended December 31, 2020

	Particulars	(Amounts in INR except otherwise stated)					
		Quarter Ended			9 months ended		Year ended
		31-Dec-20	30-Sep-20	31-Dec-19	31-Dec-20	31-Dec-19	31-Mar-20
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income from Operations</b>						
	(i) Dividend Income	3,69,421	3,05,898	-	6,75,319	37,551	37,551
	(ii) Interest Income	-	-	49,316	-	4,93,151	4,93,151
	(iii) Net gain on fair value changes	2,18,75,853	38,66,681	11,27,593	2,80,98,527	25,12,432	43,22,136
	Other Income	-	-	-	-	15,883	15,883
	<b>Total Income from Operation</b>	<b>2,22,45,274</b>	<b>41,72,579</b>	<b>11,76,909</b>	<b>2,87,73,846</b>	<b>30,59,017</b>	<b>48,68,721</b>
<b>2</b>	<b>Expenses</b>						
	(i) Finance costs	-	-	-	-	-	225
	(ii) Fees and commission expense	1,15,050	1,70,175	13,275	4,20,788	39,825	4,07,100
	(iii) Employee benefits expense	4,87,313	4,68,368	3,30,255	11,65,835	10,59,979	16,10,924
	(iv) Depreciation and amortization expense	2,634	7,300	6,028	17,233	18,084	24,327
	(v) Other expenses	6,53,803	11,57,791	14,07,402	20,59,183	23,62,677	25,76,703
	<b>Total Expenses</b>	<b>12,58,800</b>	<b>18,03,634</b>	<b>17,56,960</b>	<b>36,63,039</b>	<b>34,80,565</b>	<b>46,19,279</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax expense (1-2)</b>	<b>2,09,86,474</b>	<b>23,68,945</b>	<b>(5,80,051)</b>	<b>2,51,10,807</b>	<b>(4,21,548)</b>	<b>2,49,442</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/(loss) before tax expenses (3 ± 4)</b>	<b>2,09,86,474</b>	<b>23,68,945</b>	<b>(5,80,051)</b>	<b>2,51,10,807</b>	<b>(4,21,548)</b>	<b>2,49,442</b>
<b>6</b>	<b>Tax expenses</b>						
	(a) Current tax	29,35,587	7,86,086	-	39,35,779	-	53,804
	(b) Adjustment of tax relating to earlier periods	-	1,74,590	-	1,74,590	-	(11,92,164)
	(c) Deferred tax	7,93,276	(7,24,105)	-	4,05,619	-	8,50,930
	(d) MAT Credit Entitlement	-	-	-	-	-	(53,804)
<b>7</b>	<b>Profit/(loss) after tax (5 ± 6)</b>	<b>1,72,57,611</b>	<b>21,32,374</b>	<b>(5,80,051)</b>	<b>2,05,94,819</b>	<b>(4,21,548)</b>	<b>5,90,675</b>
<b>8</b>	<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	-	-	-	-	-	-
<b>9</b>	<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>
<b>10</b>	<b>Total comprehensive income for the respective periods (comprising Profit (loss) and Other comprehensive income (net of tax) for the respective periods)</b>	<b>1,72,57,611</b>	<b>21,32,374</b>	<b>(5,80,051)</b>	<b>2,05,94,819</b>	<b>(4,21,548)</b>	<b>5,90,675</b>
<b>11</b>	<b>Earnings per equity share</b>						
	i) Basic/ Diluted	<b>1.72</b>	<b>0.21</b>	<b>(0.06)</b>	<b>2.06</b>	<b>(0.04)</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 5th February, 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 December 31, 2020 includes INR 6,54,285 for MAT credit entitlement.
- The Company pursuant to its application for shifting of Registered Office of the Company from West Bengal to NCT of Delhi has received an order from Regional Director (Eastern Region) dated 11/12/2020 (Order) in this regard. The Said Order is filed with Registrar of Companies, West Bengal. However Form INC-22 filed with Registrar of Companies, National Capital Territory of Delhi and Haryana (ROC) is still waiting for approval.
- 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 000899 N

**SHRADHA TALWAR Partner**

M. No. 514698

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 February 5, 2021

