

SOM DATT FINANCE CORPORATION LTD.

CIN : L65921DL1993PLC377542

Date-28/01/2022

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 28/01/2022 has *inter-alia* approved Un-Audited Financial Results of the Company for the Quarter and Nine months ended on 31st December, 2021. Accordingly, please find attached herewith Un-Audited Financial Results of the Company 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 2:00 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



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 31st December, 2021 and year to date from 1st April, 2021 to 31st December, 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 December 31 2021 and year to date from 1st April, 2021 to 31st December, 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, 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 conclusion is not modified in respect of such matter.



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

Shradha Talwar
(Partner)

Membership No. 514698

UDIN: 22514698AAAAAD4409

Place: Gurugram

Dated: January 28, 2022

Som Datt Finance Corporation Limited
CIN: L65921DL1993PLC377542
Registered Address: 516, Sumeja Tower-I, District Centre, Janakpuri, Delhi-110059
Statement of Unaudited Financials Results for the Quarter and Nine Months ended December 31, 2021

Particulars	Quarter Ended			9 months ended		Year ended
	31-Dec-21	30-Sep-21	31-Dec-20	31-Dec-21	31-Dec-20	31-Mar-21
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Total Revenue						
Revenue from Operations						
(i) Dividend Income	33,13,300	7,08,264	3,69,421	46,44,564	6,75,319	20,68,795
(ii) Net gain on fair value changes	34,51,366	2,18,83,880	2,18,75,853	5,50,96,661	2,80,98,527	5,16,33,664
Total Revenue	67,64,666	2,25,92,144	2,22,45,274	5,97,41,225	2,87,73,846	5,37,02,459
2 Expenses						
(i) Finance costs	11,927	9,947	-	98,574	-	-
(ii) Fees and commission expense	1,15,050	1,50,450	1,15,050	7,05,360	4,20,788	5,35,838
(iii) Employee benefits expense	10,00,721	7,27,491	4,87,313	22,23,740	11,65,835	17,08,696
(iv) Depreciation and amortization expense	21,324	5,522	2,634	28,616	17,233	19,003
(v) Other expenses	8,32,812	6,75,524	6,53,803	19,35,039	20,59,183	30,65,623
Total Expenses	19,81,834	15,68,934	12,58,800	49,91,329	36,63,039	53,29,160
3 Profit/(loss) before exceptional items and tax expense (1-2)	47,82,832	2,10,23,210	2,09,86,474	5,47,49,896	2,51,10,807	4,83,73,299
4 Exceptional items	-	-	-	-	-	-
5 Profit/(loss) before tax expenses (3 ± 4)	47,82,832	2,10,23,210	2,09,86,474	5,47,49,896	2,51,10,807	4,83,73,299
6 Tax expenses						
(a) Current tax	8,01,178	35,12,021	29,35,587	91,47,335	39,35,779	80,85,781
(b) Adjustment of tax relating to earlier periods	-	16,890	-	16,890	1,74,590	4,590
(c) Deferred tax	2,60,056	(82,539)	7,93,276	2,64,542	4,05,619	(39,94,180)
Total tax expenses	10,61,234	34,46,372	37,28,863	94,28,767	45,15,988	40,96,191
7 Profit/(loss) after tax (5 ± 6)	37,21,598	1,75,76,838	1,72,57,611	4,53,21,129	2,05,94,819	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]	37,21,598	1,75,76,838	1,72,57,611	4,53,21,129	2,05,94,819	4,42,85,513
11 Earnings per equity share						
i) Basic/ Diluted	0.37	1.76	1.72	4.53	2.06	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 28-01-2022.
 - 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.
 - The deferred tax expenses for the period ended December 31, 2021 includes INR 63,79,094 (March 31, 2021: INR 1,79,892) for MAT credit entitlement.
 - The Equity shares of the Company have been delisted from the Calcutta Stock Exchange Ltd.(CSE) w.e.f. 20th December, 2021
 - 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
Firm No. 000603 N
Shradha Talwar
SHRADHA TALWAR Partner
M. No. 514698

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

V.R. Vijay Ramesh
Mrs Vijay Ramesh
Managing Director
DIN No: 00042731

Place Gurugram
Date January 28, 2022

