

SOM DATT FINANCE CORPORATION LTD.

CIN :L65921DL1993PLC377542

May 29, 2024

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai- 400001

Scrip Code-511571

Sub: Audited Financial Results and Outcome of the Board Meeting.

Ref:- Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Dear Sir(s),

Pursuant to Regulations 30 & 33 of the Listing Regulations, this is to inform you that the Board of Directors of the Company at its meeting held Today i.e on Wednesday, May 29, 2024, have considered and approved the following business matters: -

1. The Audited Financial Statements including Balance Sheet, Statement of Profit & Loss, Cash Flow Statement, and notes thereon for the financial year ended March 31, 2024, together with the Auditors' Report thereon and Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2024.
2. Declaration of un-modified opinion as of March 31, 2024.
3. Other items as per agenda.

A copy of the said financial results together with the Auditors' Report thereon, are enclosed herewith along with a declaration regarding the unmodified opinion.

Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended, the trading window for trading in securities of the Company will open after 48hrs.

Kindly note that the meeting of the Board of Directors commenced at 10.30 A.M. and concluded at 12:10 PM.

You are requested to kindly take the above information on your record.

Thanking You

Yours Faithfully

For Som Datt Finance Corporation Limited

Neha Agarwal

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

Independent Auditor's Report on the audit of Quarterly and Year to date Financial Results of SOM DATT FINANCE CORPORATION LIMITED pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors of
SOM DATT FINANCE CORPORATION LIMITED

Report on the Audit of Financial Results

Opinion

We have audited the accompanying Statement of Quarterly and Year to Date Financial Results of SOM DATT FINANCE CORPORATION LIMITED (the "Company"), for the three months and year ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

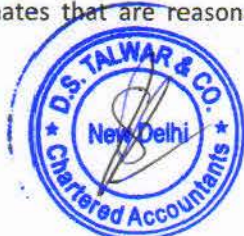
- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit/loss and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement has been prepared on the basis of annual financial statements for the year ended March 31, 2024. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and



maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.



Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Dated: 29th May, 2024

Place: New Delhi

UDIN: 24514698BKBXJQ1582

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

Shradha Talwar

Shradha Talwar
(Partner)

Membership No. 514698

Som Datt Finance Corporation Limited

CIN: L65921DL1993PLC377542

Statement of Assets and Liabilities (Balance Sheet) as at March 31, 2024

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

Sr. No.	Particulars	As at March 31, 2024 (Audited)	As at March 31, 2023 (Audited)
ASSETS			
Financial assets			
(i)	Cash and cash equivalents	186.08	156.87
(ii)	Investments	3,220.26	2,135.13
(iii)	Other financial assets	-	2.88
		3,406.34	2,294.88
Non-financial assets			
(i)	Deferred tax assets (Net)	141.63	53.31
(ii)	Property, plant and equipment	2.23	2.88
(iii)	Intangible assets under development	2.95	-
(iv)	Other non-financial assets	15.98	0.05
		162.79	56.24
Total assets		3,569.13	2,351.12
LIABILITIES AND EQUITY			
Liabilities			
Financial liabilities			
(i)	Payables		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	6.08	4.02
(ii)	Other financial liabilities	7.44	2.06
		13.52	6.08
Non-financial liabilities			
(i)	Current tax liabilities (Net)	-	6.89
(ii)	Provisions	7.01	1.50
(iii)	Other non-financial liabilities	3.34	0.96
		10.35	9.34
Equity			
(i)	Equity share capital	1,000.80	1,000.80
(ii)	Other equity	2,544.46	1,334.90
		3,545.26	2,335.70
Total liabilities and equity		3,569.13	2,351.12

See accompanying notes to financial results.

For D.S. TALWAR & CO.

Chartered Accountants

Firm's Registration No.: 000993N

Shradha Talwar

Shradha Talwar

Partner

Membership No.: 514698

New Delhi

29/05/2024



For and on behalf of the Board of Directors of

Som Datt Finance Corporation Limited

Subba Rao Veeravenkata Meka

Subba Rao Veeravenkata Meka
(Venkat Subbarao)

Managing Director

DIN: 07173955

Place: Hyderabad

Date: 29-May-2024



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

Website: www.somdattfin.com | Email: compliancesdf@gmail.com

Som Datt Finance Corporation Limited

CIN: L65921DL1993PLC377542

Statement of Financial Results for the Quarter and Year Ended March 31, 2024

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

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
		Audited (Refer Note 5)	Unaudited	Audited (Refer Note 5)	Audited	Audited
	Revenue from operations					
(i)	Interest income	0.21	1.23	-	1.90	-
(ii)	Dividend income	7.58	12.39	7.93	38.05	27.98
(ii)	Net gain on fair value changes	354.55	435.76	(37.65)	1,463.01	106.45
I	Total revenue from operations	362.34	449.38	(29.72)	1,502.95	134.43
II	Other income	-	-	-	-	0.05
III	Total income (I+II)	362.34	449.38	(29.72)	1,502.95	134.48
	Expenses					
(i)	Finance cost	10.79	-	-	10.79	-
(ii)	Fees and commission expense	3.37	1.22	1.14	7.63	4.60
(iii)	Employee benefits expense	37.05	34.97	4.59	90.54	22.58
(iv)	Depreciation and amortization expense	0.28	0.27	0.28	1.07	0.99
(v)	Other expenses	9.27	8.74	4.74	33.97	25.50
IV	Total expenses	60.76	45.20	10.75	144.00	53.67
V	Profit/(Loss) before exceptional items and tax (III-IV)	301.58	404.18	(40.47)	1,358.95	80.81
VI	Exceptional items	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	301.58	404.18	(40.47)	1,358.95	80.81
	Tax expenses					
(i)	Current tax	52.66	184.86	13.56	237.52	13.56
(ii)	MAT Credit Entitlement	(52.66)	(184.86)	(13.56)	(237.52)	(13.56)
(iii)	Adjustment of tax relating to earlier years	(0.05)	0.06	0.93	0.01	0.99
(iii)	Deferred tax	28.11	48.44	(5.66)	149.21	7.75
VIII	Total tax expenses	28.06	48.50	(4.73)	149.22	8.74
IX	Profit/(Loss) for the period (VII-VIII)	273.52	355.68	(35.74)	1,209.73	72.07
	Other comprehensive income					
(i)	Items that will not be reclassified to profit or loss in subsequent years:					
	- Remeasurement of post employment benefit obligations	(0.21)	-	0.01	(0.21)	0.01
(ii)	Income tax relating to items that will not be reclassified to profit or loss	0.03	-	-	0.03	-
X	Total other comprehensive income/(Loss)	(0.18)	-	0.01	(0.18)	0.01
XI	Total comprehensive income/ (loss) for the period/year (IX+X)	273.34	355.68	(35.73)	1,209.56	72.08
	Basic / Diluted Earnings Per Share (FV of ₹10/- each)					
(i)	Basic	2.74	3.55	(0.36)	12.09	0.72
(ii)	Diluted	2.74	3.55	(0.36)	12.09	0.72

See accompanying notes to financial results.

For D.S. TALWAR & CO.
Chartered Accountants
Firm's Registration No.: 000993N

Shradha Talwar

Shradha Talwar
Partner
Membership No.: 514698

New Delhi
29/05/2024



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

Subha Rao Veeravenkata Meka
Subha Rao Veeravenkata Meka
(Venkat Subbarao)
Managing Director
DIN: 07173955
Place: Hyderabad
Date: 29-May-2024

Som Datt Finance Corporation Limited

CIN: L65921DL1993PLC377542

Statement of Cash Flows for the Year Ended March 31, 2024

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

Sr. No.	Particulars	For the Year Ended March 31, 2024 (Audited)	For the Year Ended March 31, 2023 (Audited)
A.	Cash flows from operating activities		
	Profit / (Loss) before tax	1,358.95	80.81
	Adjustment to reconcile profit before tax to cash provided by operating activities		
	Depreciation	1.07	0.99
	Change in fair value of investment	(1,360.06)	(85.15)
	Operating profit before working capital changes	(0.04)	(3.35)
	Adjustment for:		
	(Increase)/decrease in trade receivables	-	188.96
	(Increase)/decrease in other financial assets	2.88	2.01
	(Increase)/decrease in other non-financial assets	(15.93)	(0.01)
	Increase/(decrease) in trade payables and other payable	2.06	1.02
	Increase/(decrease) in other financial liability	5.38	(1.23)
	Increase/(decrease) in provisions	5.34	(1.17)
	Increase/(decrease) in other non-financial liabilities	2.38	0.23
		2.07	186.48
	Income tax paid (net of refunds)	(244.42)	(17.36)
	Net cash generated from operating activities	(242.35)	169.11
B.	Cash flows from investing activities		
	Purchase of property, plant and equipment	(0.42)	(0.65)
	Purchase of intangible assets under development	(2.95)	
	Proceeds from sale of equity instrument (net)	274.93	(287.97)
	Net cash (used in)/ generated from investing activities	271.56	(288.62)
C.	Cash flows from financing activities		
	Net cash generated from financing activities	-	-
D.	Net increase / (decrease) in cash and cash equivalents	29.21	(119.51)
	Cash and cash equivalents at beginning of the year	156.87	276.38
	Cash and cash equivalents at end of the year	186.08	156.87

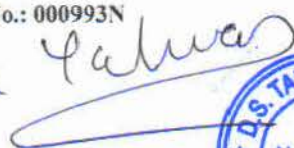

See accompanying notes to financial results.

For D.S. TALWAR & CO.

Chartered Accountants

Firm's Registration No.: 000993N

Shradha Talwar

Shradha Talwar

Partner

Membership No.: 514698

New Delhi

29/05/2024

For and on behalf of the Board of Directors of

Som Datt Finance Corporation Limited

M

Subba Rao Veeravenkata Meka

(Venkat Subbarao)

Managing Director

DIN: 07173955

Place: Hyderabad

Date: 29-May-2024



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

Website: www.somdattfin.com | Email: compliancesdf@gmail.com

Som Datt Finance Corporation Limited

CIN: L65921DL1993PLC377542

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of Som Datt Finance Corporation Limited ("the Company") at their meeting held on May 29, 2024 and are subjected to audit by the statutory auditors.
- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India and in accordance with the circulars, guidelines and directions issued by the Reserve Bank of India (RBI) from time to time. It is also prepared in compliance with the presentation and disclosure requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended) read with relevant SEBI circulars.
- The Company is engaged primarily in NBFC business. The operations of the Company fall under 'financing activities' which is considered to be the only reportable segment in accordance with the provisions of Ind AS 108, 'Operating Segments'. The Company operates in a single geographical segment, i.e., 'domestic'.
- a) The Company filed an application dated November 15, 2022 with the Reserve Bank of India ("RBI") seeking approval for the change in management and transfer of control from Mrs. Vijay Rathee and Mr. Kuldeep Singh Rathee ("Seller/ outgoing promoter") to Dr. Bhaskara Rao Bollineni and Mr. Bhavanam Ruthvik Reddy ("Acquirer/ New Promoter"). The Company received the RBI approval dated May 11, 2023 for the abovementioned change and transfer.
b) Pursuant to the Share Purchase Agreement ("SPA") dated November 09, 2022, executed between the Seller and Acquirer, a public announcement dated November 09, 2022, was made by the Acquirer in terms of (Substantial Acquisition of Shares and Takeover) Regulation 2011. The Acquirer has acquired 69,41,050 equity shares (representing 69.36% of the total equity capital of the Company) which includes 69,39,650 equity shares held by the Seller. The SPA was consummated at the Board Meeting held on July 21, 2023.
c) Further, according to the consummation of SPA, the Board at its meeting held on July 21, 2023, subject to the approval of shareholders had appointed Dr. Bhaskara Rao Bollineni (Non-Executive Chairperson), Mr. Bhavanam Ruthvik Reddy (Executive), and Mr. Veera Venkata Subba Rao Meka (Executive) as Additional Directors of the Company. Subsequently, at the Board Meeting held on September 12, 2023, Mr. Bhavanam Ruthvik Reddy was appointed as Chief Executive Officer and Whole Time Director for three years effective from September 12, 2023, Mr. Veera Venkata Subba Rao Meka was appointed as Managing Director for three years effective from September 12, 2023, and Ms. Jayanthi Talluri was appointed as Independent (Women) Director for two years effective from September 12, 2023. The said appointments were approved by the shareholders of the Company through postal ballot vide resolutions dated October 19, 2023.
d) The Company vide its letter dated September 23, 2023, had requested approval from the BSE Limited (the "Stock Exchange") for the reclassification of the Promoter/Promoter Group under Regulation 31A(10) of the SEBI (LODR) Regulations, 2015 i.e., to reclassify (i) "outgoing promoters" i.e., Mrs. Vijay Rathee and Mr. Kuldeep Singh Rathee as "Public" and (ii) Dr. Bhaskara Rao Bollineni and Mr. Bhavanam Ruthvik Reddy as the "Promoter" of the Company. The Stock Exchange approved these reclassifications of Promoter vide its letter dated March 28, 2024.
e) Pursuant to the No objection of RBI's letter dated January 25, 2024, and Special Resolution passed by the shareholder by way of postal ballot on March 14, 2024, through remote e-voting held on Wednesday, February 14, 2024 at 9:00 am (IST) to Thursday, March 14, 2024 at 5:00 p.m. (IST), results of which were declared on Friday, March 15, 2024, the Company has applied to Regional Director, Northern Region, Ministry of Corporate Affairs, New Delhi, for shifting of Registered office from 'National Capital Territory (NCT) of Delhi' to the 'State of Telangana'.
- The figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the end of third quarter of the respective financial year. The results published for the period ended December 31, 2023 was subjected to limited review by the statutory auditors.
- Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the year ended March 31, 2024, are provided below as 'Annexure I'.
- Figures for the previous quarters/periods have been regrouped/reclassified, wherever necessary, to correspond with the current period's classifications/disclosures. There may be minor rounding-off variances as figures are converted into lakhs.

For D.S. TALWAR & CO.
Chartered Accountants
Firm's Registration No.: 000993N

Shradha Talwar

Shradha Talwar
Partner
Membership No.: 514698

New Delhi
29/05/2024



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

Subba Rao Veeravenkata Meka
Subba Rao Veeravenkata Meka
(Venkat Subbarao)
Managing Director
DIN: 07173955
Place: Hyderabad
Date: 29-May-2024



Som Datt Finance Corporation Limited

CIN: L65921DL1993PLC377542

Annexure I:

Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter/year ended March 31, 2024


Sr. No.	Particulars	Refer Note Below	Quarter-end	Year-end
1	Debt equity ratio	a	0.0x	0.0x
2	Debt service coverage ratio	b	Not applicable	Not applicable
3	Interest service coverage ratio	b	Not applicable	Not applicable
4	Outstanding redeemable preference shares (quantity and value)		Nil	Nil
5	Capital redemption reserve / debenture redemption reserve	b	Not applicable	Not applicable
6	Net worth (₹ in lakhs)		3,545.26	3,545.26
7	Net profit after tax (before other comprehensive income) (₹ in lakhs)		273.52	1,209.73
8	Net profit after tax (after other comprehensive income) (₹ in lakhs)		273.34	1,209.56
9	Earning per share - Basic (₹)		2.74	12.09
10	Earning per share - Diluted (₹)		2.74	12.09
11	Current ratio	b	Not applicable	Not applicable
12	Long term debt to working capital	b	Not applicable	Not applicable
13	Bad debts to Account receivable ratio	b	Not applicable	Not applicable
14	Current liability ratio	b	Not applicable	Not applicable
15	Total debts to total assets	c	0.0x	0.0x
16	Debtors' turnover	b	Not applicable	Not applicable
17	Inventory turnover	b	Not applicable	Not applicable
18	Operating margin (%)	b	Not applicable	Not applicable
19	Net profit margin (%)	d	75.5%	80.5%

Note:

- Debt equity ratio = Total Borrowing / Total Equity
- The Company is a Non-Banking Financial Company registered with the Reserve Bank of India, hence these ratios are not applicable.
- Total debts to total assets = Total Borrowing / Total Assets
- Net profit margin = Net profit after tax before other comprehensive income / Total Income

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




Subba Rao Veeravenkata Meka
(Venkat Subbarao)
Managing Director
DIN: 07173955

Place: Hyderabad
Date: 29-May-2024



SOM DATT FINANCE CORPORATION LTD.

CIN :L65921DL1993PLC377542

May 29, 2024

BSE Limited

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

Sub: Declaration regarding Audit Report with unmodified opinion with respect to Annual Audited Financial Results for the Financial year ended March 31, 2024.

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 it is hereby declared and confirmed that the Auditors' Report obtained from M/s D.S. Talwar & Co., Chartered Accountants, Statutory Auditor (Firm Reg. No. 000993N) of the Company on Annual Audited Financial Results of the Company for the Financial year ended March 31, 2024 has an unmodified opinion. Kindly take the above information on record.

Yours faithfully.

For Som Datt Finance Corporation Limited

For Som Datt Finance Corporation Limited



Subba Rao Veeravenkata Meka
Managing Director
DIN :- 07173955



Shashank Shankpal
Chief Financial Officer
PAN:- BNKPS4919J