

SOM DATT FINANCE CORPORATION LTD.

CIN :L65921DL1993PLC377542

November 08, 2023

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 November 08, 2023 (commenced at 12:00 Noon on and concluded at 2:40 P.M.) has considered and approved the following: -

1. Dr. Bhaskara Rao Bollineni (DIN: 00008985), Non-Executive Director of the Company has been appointed as Chairperson of the Board of the Director.
2. Approved Un-Audited Financial Results of the Company for the Half year and Quarter ended September 30, 2023. (enclosed are the Unaudited Financial Results along with the Limited Review Report).
3. The Board considered and approved the proposal to start the lending activity of the Company.
4. The Board approved and authorized to borrow money on behalf of the company from a bank/ Financial Institution or such other permissible agencies up to INR 10 Crs., i.e., within the limits of Section 180(c) of the Companies Act, 2013 in one or more tranches as may be needed by the Company.

The result is also being uploaded on the Company's website.

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

Limited Review Report on Unaudited Financial Results for the quarter ended 30th September, 2023 and year to date from 1st April, 2023 to 30th September, 2023 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 September 30 2023 and year to date from 1st April, 2023 to 30th September, 2023 (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.



Place: New Delhi

Dated: November 08, 2023

For **D.S. Talwar & CO.**

Chartered Accountants

FIRM REGISTRATION NO. 000993N

Shradha Talwar

Shradha Talwar

(Partner)

Membership No. 514698

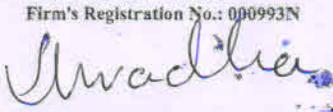
UDIN: **23514698BGXWZU3963**

Som Datt Finance Corporation Limited
 CIN: L65921DL1993PLC377542
 Registered Office : 516, Suneja Tower-I, District Centre, Janakpuri, Delhi-110058
 Unaudited Statement of Assets and Liabilities (Balance Sheet) as at September 30, 2023
 (All amounts are in INR lacs, except otherwise stated)

Sr. No.	Particulars	As at Sep 30, 2023 (Unaudited)	As at March 31, 2023 (Audited)
	ASSETS		
	Financial assets		
(i)	Cash and cash equivalents	15.69	156.87
(ii)	Trade receivables	-	-
(iii)	Investments	2,807.79	2,135.13
(iv)	Other financial assets	0.03	2.88
		2,823.52	2,294.88
	Non-financial assets		
(i)	Current tax assets (Net)	5.67	3.88
(ii)	Deferred tax assets (Net)	-	53.31
(iii)	Property, plant and equipment	2.36	2.88
(iv)	Other intangible assets	-	-
(v)	Other non-financial assets	127.91	0.05
		135.96	60.12
	Total assets	2,959.48	2,355.00
	LIABILITIES AND EQUITY		
	Liabilities		
	Financial liabilities		
(i)	Payables		
	(I) total outstanding dues of micro enterprises and small enterprises	-	-
	(II) total outstanding dues of creditors other than micro enterprises and small enterprises	2.79	4.02
(ii)	Other financial liabilities	8.65	2.06
		11.45	6.08
	Non-financial liabilities		
(i)	Current tax liabilities (Net)	10.76	10.76
(ii)	Provisions	0.27	1.50
(iii)	Other non-financial liabilities	1.40	0.96
(iv)	Deferred tax liability	19.36	-
		31.80	13.22
	Equity		
(i)	Equity share capital	1,000.80	1,000.80
(ii)	Other equity	1,915.43	1,334.90
		2,916.23	2,335.70
	Total liabilities and equity	2,959.48	2,355.00

See accompanying notes to financial results.

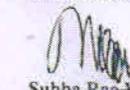
For D.S.TALWAR & CO.
 Chartered Accountants
 Firm's Registration No.: 000993N

Shradha Talwar



Shradha Talwar
 Partner
 Membership No.: 514698

New Delhi
 08/11/2023

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

Subba Rao Veeravenkata Meka

 Subba Rao Veeravenkata Meka
 Managing Director
 DIN : 07173955

Place : Hyderabad
 Date : November 08, 2023



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 and Half year ended September 30, 2023
 (All amounts are in INR lacs, except otherwise stated)

Sr. No.	Particulars	Quarter			Half year ended		Year ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from operations						
(i)	Dividend income/Interest income	14.82	3.73	10.88	18.55	12.12	27.98
(ii)	Net gain on fair value changes	347.11	325.59	268.06	672.70	(110.11)	106.45
I	Total revenue from operations	361.92	329.32	278.94	691.24	(97.99)	134.43
II	Other income	-	-	-	-	0.05	0.05
III	Total income (I+II)	361.92	329.32	278.94	691.24	(97.94)	134.48
	Expenses						
(i)	Finance cost	-	-	-	-	-	-
(ii)	Fees and commission expense	1.82	1.22	1.14	3.04	2.30	4.60
(iii)	Employee benefits expense	13.27	5.25	5.05	18.52	13.75	22.58
(iv)	Depreciation and amortization expense	0.26	0.26	0.23	0.52	0.46	0.99
(v)	Other expenses	10.17	5.79	5.63	15.96	10.89	25.50
IV	Total expenses	25.52	12.52	12.05	38.04	27.40	53.67
V	Profit before exceptional items and tax (III-IV)	336.40	316.80	266.89	653.20	(125.34)	80.81
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V-VI)	336.40	316.80	266.89	653.20	(125.34)	80.81
	Tax expenses						
(i)	Current tax	-	-	-	-	-	13.56
(ii)	MAT Credit Entitlement AY 2023-24	-	-	-	-	-	(13.56)
(iii)	Adjustment of tax relating to earlier years	-	-	(0.01)	-	0.06	0.99
(iii)	Deferred tax	36.15	36.52	34.94	72.67	(24.03)	7.75
VIII	Total tax expenses	36.15	36.52	34.93	72.67	(23.97)	8.74
IX	Profit for the period (VII-VIII)	300.26	280.28	231.96	580.54	(101.37)	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	-	-	-	-	-	0.01
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
X	Total other comprehensive income	-	-	-	-	-	0.01
XI	Total comprehensive income for the period (IX+X)	300.26	280.28	231.96	580.54	(101.37)	72.08
	Basic / Diluted Earnings Per Share (FV of INR 10/- each)						
(i)	Basic	3.00	2.80	2.32	5.80	(1.01)	0.72
(ii)	Diluted	3.00	2.80	2.32	5.80	(1.01)	0.72

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 8th November 2023
- 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. There are minor rounding off variances as figures are converted into lacs.

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

Subba Rao Veeravenkata Meka
 Managing Director
 DIN : 07173955
 Place : Hyderabad
 Date : November 08, 2023

For **DS TALWAR & CO.**
 Chartered Accountants

FRN 000993/N

Shradha Talwar

SHRADHA TALWAR Partner
 M. No. 514698

New Delhi

08/11/2023



Som Datt Finance Corporation Limited
CIN: L65921DL1993PLC377542
Unaudited Cash Flow Statement for the year ended Sep 30, 2023
(All amounts are in INR lakhs, except otherwise stated)

	Note	For the quarter ended Sep 30, 2023	For the year ended March 31, 2023
A. Cash flows from operating activities			
Profit / (Loss) before tax		653.20	80.81
Adjustment to reconcile profit before tax to cash provided by operating activities			
Depreciation		0.52	0.99
Change in fair value of investment		(672.70)	(85.15)
Loss on sale of assets		-	-
Operating profit before working capital changes		(18.97)	(3.35)
Adjustment for:			
(Increase)/decrease in trade receivables		-	188.96
(Increase)/decrease in other financial assets		2.85	2.01
(Increase)/decrease in other non-financial assets		(127.86)	(0.01)
(Increase)/decrease in current tax asset		(1.79)	-
(Increase)/decrease in current tax liability		-	-
Increase/(decrease) in trade payables and other payable		(1.23)	1.02
Increase/(decrease) in other financial liability		6.59	(1.23)
Increase/(decrease) in provisions		(1.22)	(1.17)
Increase/(decrease) in other non-financial liabilities		0.44	0.23
		(141.19)	186.47
Income tax paid (net of refunds)		-	(17.36)
Net cash generated from operating activities	(A)	(141.19)	169.11
B. Cash flows from investing activities			
Proceeds from sale of investment property		-	-
Proceeds from sale of property, plant & equipment		-	-
Sale of investment in subsidiary/associate		-	-
Purchase of property, plant and equipment		-	(0.65)
Purchase of other intangible assets		-	-
Proceeds from sale of equity instrument (net)		4.77	(287.97)
Proceeds from sale of mutual fund		-	-
Investment in mutual funds		(4.76)	-
Interest income		-	-
Net cash (used in)/ generated from investing activities	(B)	0.01	(288.62)
C. Cash flows from financing activities			
Net cash generated from financing activities	(C)	-	-
D. Net increase / (decrease) in cash and cash equivalents	(A + B + C)	(141.18)	(119.51)
Cash and cash equivalents at beginning of the year		156.87	276.38
Cash and Cash equivalents at end of the period (refer note 3)		15.69	156.87

As per our report of even date

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

Shradha

Shradha Talwar
Partner

Membership No.: 514698

New Delhi
08/11/2023



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

Subba Rao
Subba Rao Veeravenkata Meka
Managing Director
DIN : 07173955



Place : Hyderabad
Date : 08 November 2023