

SOM DATT FINANCE CORPORATION LTD.

CIN: L65921DL1993PLC377542

Date-5/11/2022

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 05/11/2022 has *inter-alia* approved Un-Audited Financial Results of the Company for the Quarter/Half year ended September 30, 2022. Accordingly, please find attached herewith Un-Audited Financial Results, Statement of Assets and Liabilities and Cash Flow Statement of the Company for the Quarter/Half Year ended 30th September, 2022 in the prescribed format along with Limited Review Report.

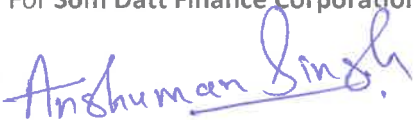
The Result is also being uploaded on the Company's website at www.somdattfin.com.

Meeting of Board of Directors commenced at 12:30 p.m. and concluded at 3:30 p.m.

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

Thanking You

Yours Faithfully
For Som Datt Finance Corporation Limited



Anshuman Singh Tomar
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, 2022 and year to date from 1st April, 2022 to 30th September, 2022 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 2022 and year to date from 1st April, 2022 to 30th September, 2022 (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.

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

Chartered Accountants

FIRM REGISTRATION NO. 000993N



Shradha Talwar
Shradha Talwar
(Partner)

Membership No. 514698

UDIN: 225146988CEAMN8545

Place: Gurugram

Dated: November 05, 2022

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, 2022

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

Sr. No.	Particulars	Quarter			Half year ended		Year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from operations						
(i)	Dividend income	10.88	1.24	7.08	12.12	13.31	59.10
(ii)	Net gain on fair value changes	268.06	(378.17)	218.84	(110.11)	516.45	480.15
I	Total revenue from operations	278.94	(376.93)	225.92	(97.99)	529.76	539.25
II	Other income	-	0.05	-	0.05	-	0.01
III	Total income (I+II)	278.94	(376.88)	225.92	(97.94)	529.76	539.26
	Expenses						
(i)	Finance costs	-	-	0.10	-	0.87	0.99
(ii)	Fees and commission expense	1.14	1.16	1.50	2.30	5.90	8.21
(iii)	Employee benefits expense	5.05	8.70	7.27	13.75	12.23	33.18
(iv)	Depreciation and amortization expense	0.23	0.23	0.06	0.46	0.07	0.51
(v)	Other expenses	5.63	5.26	6.76	10.89	11.02	25.65
IV	Total expenses	12.05	15.35	15.69	27.40	30.09	68.54
V	Profit before exceptional items and tax (III-IV)	266.89	(392.23)	210.23	(125.34)	499.67	470.72
VI	Exceptional items						
VII	Profit before tax (V-VI)	266.89	(392.23)	210.23	(125.34)	499.67	470.72
	Tax expenses						
(i)	Current tax	-	-	35.12	-	83.46	78.69
(ii)	Adjustment of tax relating to earlier years	(0.01)	0.07	0.17	0.06	0.17	(2.21)
(iii)	Deferred tax	34.94	(58.97)	(0.83)	(24.03)	0.04	10.21
VIII	Total tax expenses	34.93	(58.90)	34.46	(23.97)	83.67	86.69
IX	Profit for the period (VII-VIII)	231.96	(333.33)	175.77	(101.37)	416.00	384.03
	Other comprehensive income						
(i)	Items that will not be reclassified to profit or loss in subsequent years:						
	- Remeasurement of post employment benefit obligations	-	-	-	-	-	(0.05)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.01
X	Total other comprehensive income	-	-	-	-	-	(0.04)
XI	Total comprehensive income for the year (IX+X)	231.96	(333.33)	175.77	(101.37)	416.00	383.99
	Basic / Diluted Earnings Per Share (FV of INR 10/- each)						
(i)	Basic	2.32	(3.33)	1.76	(1.01)	4.16	3.84
(ii)	Diluted	2.32	(3.33)	1.76	(1.01)	4.16	3.84

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 November 05, 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.
- Figures for the previous quarters / periods have been regrouped / reclassified, wherever necessary, to correspond with the current period's classifications / disclosures.

Dr. D. S. TALWAR & Co.
Chartered Accountants

FRN 000993 N

Shraddha Talwar

SHRADHA TALWAR Partner

M. No. 814698



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

Vijay Rathee

Vijay Rathee
Managing Director
DIN: 00042731

Place : Gurugram

Date : November 05, 2022

Anshuman Singh

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, 2022

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

Sr. No.	Particulars	As at September 30, 2022 (Unaudited)	As at March 31, 2022 (Audited)
	ASSETS		
	Financial assets		
(i)	Cash and cash equivalents	165.00	276.38
(ii)	Derivative financial instruments	-	-
(iii)	Receivables		
	(I) Trade receivables	11.41	188.96
(iv)	Investments	1,905.98	1,762.01
(v)	Other financial assets	-	4.89
		2,082.39	2,232.24
	Non-financial assets		
(i)	Current tax assets (Net)	10.50	9.35
(ii)	Deferred tax assets (Net)	70.69	46.66
(iii)	Property, plant and equipment	2.73	3.15
(iv)	Other intangible assets	0.03	0.07
(v)	Other non-financial assets	2.41	0.04
		86.36	59.27
	Total assets	2,168.75	2,291.51
	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	3.37	3.00
(ii)	Other financial liabilities	1.44	3.29
		4.81	6.29
	Non-financial liabilities		
(i)	Current tax liabilities (Net)	0.20	18.20
(ii)	Provisions	1.33	2.67
(iii)	Other non-financial liabilities	0.16	0.73
		1.69	21.60
	Equity		
(i)	Equity share capital	1,000.80	1,000.80
(ii)	Other equity	1,161.45	1,262.82
		2,162.25	2,263.62
	Total liabilities and equity	2,168.75	2,291.51

See accompanying notes to financial results.

FOR D.S. TALWAR & Co.

Chartered Accountants

FRN 100993 N

Shradha Talwar

SHRADHA TALWAR Partner

M. No. 514698

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

Vijay Rathee

Vijay Rathee
Managing Director
DIN: 00042731

Place : Gurugram

Date : November 05, 2022



Anshuman Singh

Som Datt Finance Corporation Limited

CIN: L65921DL1993PLC377542

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

Unaudited Cash Flow Statement for the Half Year ended September 30, 2022

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

Sr. No.	Particulars	For the year ended	For the year ended
		September 30, 2022	March 31, 2021
		(Unaudited)	(Audited)
A.	Cash flows from operating activities		
	Net Profit / (Loss) before tax	(125.34)	470.72
	Adjustment to reconcile profit before tax to cash provided by operating activities		
	Depreciation	0.46	0.51
	Change in fair value of investment	131.17	(131.61)
	Loss on sale of assets	-	-
	Operating profit before working capital changes	6.29	339.62
	Adjustment for:		
	(Increase)/decrease in trade receivables	177.55	(186.15)
	(Increase)/decrease in other financial assets	4.89	(4.89)
	(Increase)/decrease in other non-financial assets	(2.37)	-
	Increase/(decrease) in trade payables and other payable	0.37	(1.17)
	Increase/(decrease) in other financial liability	(1.85)	3.29
	Increase/(decrease) in provisions	(1.34)	1.74
	Increase/(decrease) in other non-financial liabilities	(0.57)	0.11
		182.97	152.55
	Income tax paid (net of refunds)	(19.21)	(60.79)
	Net cash used in operating activities	163.76	91.76
B.	Cash flows from investing activities		
	Proceeds from sale of property, plant & equipment	-	-
	Purchase of property, plant and equipment	-	(2.66)
	Proceeds from sale of equity instrument	(275.14)	181.36
	Investment in equity instrument	-	-
	Proceeds from sale of mutual fund	-	-
	Net cash generated from investing activities	(275.14)	178.70
C.	Cash flows from financing activities		
	Net cash generated from financing activities	-	-
D.	Net increase / (decrease) in cash and cash equivalents	(111.38)	270.46
	Cash and cash equivalents at beginning of the year	276.38	5.92
		165.00	276.38

See accompanying notes to financial results.

DR. D.S. TALWAR & CO.

Chartered Accountants

FRN 000993 N

Shradha Talwar

SHRADHA TALWAR Partner

M. No. 514698

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

Vijay Rathee

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Managing Director
DIN: 00042731

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