

SOM DATT FINANCE CORPORATION LTD.

CIN: L65921DL1993PLC377542

August 13, 2024

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001
(Scrip Code: 511571)

Sub: Outcome of the Board of Directors Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR)

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, August 13, 2024 (commenced at 12:30 PM and concluded at 1:45 PM), has approved the following matters:

- 1. Unaudited Financial Results:** The Board approved the Unaudited Financial Results of the Company for the Quarter ended June 30, 2024, along with the limited review report in the prescribed format. Please find the details enclosed as "Annexure-A."
- 2. Appointment of Secretarial Auditor:** M/s. Naveen Narang & Associates, Practicing Company Secretaries, has been appointed as the Secretarial Auditor for the Financial Year 2024-25. Disclosure of this appointment, pursuant to Regulation 30 of SEBI LODR, is enclosed as "Annexure-B."
- 3. Appointment of Internal Auditor:** M/s. Gali & Associates, Chartered Accountants, has been appointed as the Internal Auditor of the Company for the Financial Year 2024-25. Disclosure of this appointment, pursuant to Regulation 30 of SEBI LODR, is enclosed as "Annexure-C."
- 4. Director's Report:** The Director's Report for the Financial Year 2023-24.
- 5. Annual General Meeting (AGM):** The 31st Annual General Meeting (AGM) of the Company is scheduled to be held on Wednesday, September 25, 2024, at 12:00 Noon through Video Conferencing (VC)/Other Audio Visual Means (OAVM).

The results and disclosures are also available on the Company's website.

Please take the above information on record.

Thanking You,

For Som Datt Finance Corporation Ltd.


Neha Agarwal
Digitally signed
by Neha Agarwal
Date: 2024.08.13
13:50:40 +05'30'
Company Secretary & Compliance Officer



REGD OFFICE : 516, Suneja Tower-I, District Centre, Janakpuri, Delhi-110058

Email: compliancesdf@gmail.com website: www.somdattfin.com

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 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 June 30, 2024 (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 an analytical procedure 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: **24514698BKBXJV2699**

Place: New Delhi

Dated: 13th August, 2024

Som Datt Finance Corporation Limited

CIN: L65921DL1993PLC377542

Statement of Financial Results for the Quarter Ended June 30, 2024

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

Sr. No.	Particulars	Quarter Ended			Year Ended	
		30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24	31-Mar-23
		Un-Audited (Refer Note 5)	Audited (Refer Note 5)	Un-Audited (Refer Note 5)	Audited	Audited
	Revenue from operations					
(i)	Interest income	0.08	0.21	-	1.90	-
(ii)	Dividend income	2.16	7.58	3.73	38.05	27.98
(ii)	Net gain on fair value changes	491.60	354.55	325.59	1,463.01	106.45
I	Total revenue from operations	493.84	362.34	329.32	1,502.95	134.43
II	Other income	-	-	-	-	0.05
III	Total income (I+II)	493.84	362.34	329.32	1,502.95	134.48
	Expenses					
(i)	Finance cost	-	10.79	-	10.79	-
(ii)	Fees and commission expense	1.34	3.37	1.22	7.63	4.60
(iii)	Employee benefits expense	47.76	37.05	5.25	90.54	22.58
(iv)	Depreciation and amortization expense	0.30	0.28	0.26	1.07	0.99
(v)	Other expenses	7.79	9.27	5.79	33.97	25.50
IV	Total expenses	57.19	60.76	12.52	144.00	53.67
V	Profit/(Loss) before exceptional items and tax (III-IV)	436.65	301.58	316.80	1,358.95	80.81
VI	Exceptional items	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	436.65	301.58	316.80	1,358.95	80.81
	Tax expenses					
(i)	Current tax	76.29	52.66	-	237.52	13.56
(ii)	MAT Credit Entitlement	(76.29)	(52.66)	-	(237.52)	(13.56)
(iii)	Adjustment of tax relating to earlier years	-	(0.05)	-	0.01	0.99
(iiii)	Deferred tax	120.37	28.11	36.52	149.21	7.75
VIII	Total tax expenses	120.37	28.06	36.52	149.22	8.74
IX	Profit/(Loss) for the period (VII-VIII)	316.28	273.52	280.28	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)	-	(0.21)	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)	-	(0.18)	0.01
XI	Total comprehensive income/ (loss) for the period/year (IX+X)	316.28	273.34	280.28	1,209.56	72.08
	Basic / Diluted Earnings Per Share (FV of ₹10/- each)					
(i)	Basic	3.16	2.74	2.80	12.09	0.72
(ii)	Diluted	3.16	2.74	2.80	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
Place: New Delhi
Date: August 13, 2024

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: August 13, 2024

Registered Office: 516, Suneja Tower-I, District Centre, Janakpuri, Delhi - 110058
Website: www.somdatfin.com | Email: compliancesdfi@gmail.com

Som Datt Finance Corporation Limited

CIN: L65921DL1993PLC377542

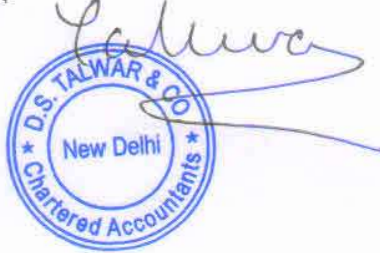
Notes:

- 1 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 August 13, 2024 and are subjected to audit by the statutory auditors.
- 2 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.
- 3 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'.
- 4 Pursuant to the No Objection of RBI's letter dated January 25, 2024, and Special Resolution passed by the shareholders by way of postal ballot on March 14, 2024, the Company had 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 Company received this approval vide Company Application no. AA7280752/13(4)/RD(NR)/2024/3298, and order dated June 24, 2024.
- 5 The figures for the quarter ended March 31, 2024 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 quarters ended June 30, 2024 and June 30, 2023 was subjected to limited review by the statutory auditors.
- 6 Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter ended June 30, 2024, are provided below as 'Annexure I'.
- 7 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
Place: New Delhi
Date: August 13, 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: 07173935
Place: Hyderabad
Date: August 13, 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 Ended June 30, 2024

Sr. No.	Particulars	Refer Note Below	Quarter-end
1	Debt equity ratio (times)	a	0.0x
2	Outstanding redeemable preference shares (quantity and value)		Nil
3	Net worth (₹ in lakhs)		3,861.54
4	Net profit after tax (before other comprehensive income) (₹ in lakhs)		316.28
5	Net profit after tax (after other comprehensive income) (₹ in lakhs)		316.28
6	Earning per share - Basic (₹)		3.16
7	Earning per share - Diluted (₹)		3.16
8	Total debts to total assets (times)	b	0.0x
9	Net profit margin (%)	c	64.0%

As the Company is a Non-Banking Financial Company registered with the Reserve Bank of India, the following ratios are not applicable:

- Debt service coverage ratio
- Interest service coverage ratio
- Capital redemption reserve / debenture redemption reserve
- Current ratio
- Long term debt to working capital
- Bad debts to Account receivable ratio
- Current liability ratio
- Debtors' turnover
- Inventory turnover
- Operating margin

Note:

- a Debt equity ratio = Total Borrowing / Total Equity
- b Total debts to total assets = Total Borrowing / Total Assets
- c 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 Mekala

(Venkat Subbarao)

Managing Director

DIN: 07173955

Place: Hyderabad

Date: August 13, 2024



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ANNEXURE -B

DETAILS REQUIRED UNDER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023

Sr. No	Particular	Description
1	reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s Naveen Narang & Associates, Practising Company Secretaries, as the Secretarial Auditors of the Company
2	date of appointment/ reappointment/ cessation (as applicable) & term of appointment/re-appointment	Appointment as Secretarial Auditors for Financial Year 24-25.
3	brief profile (in case of appointment)	<p>Naveen Narang & Associates, established in 2005, is a leading Company Secretaries firm offering a wide range of professional services in corporate legal and secretarial matters. Our expertise extends to corporate restructuring, mergers and acquisitions, insolvency and bankruptcy, and various corporate consulting services.</p> <p>Our team is led by Naveen Narang, a Fellow Member of the Institute of Company Secretaries of India (ICSI), Insolvency Professional, and Registered Valuer with over 20 years of experience in corporate law. Jyoti Narang, also a Fellow Member of ICSI and an Insolvency Professional, brings more than 20 years of experience, particularly in strategic planning. Chanki Kumar Baghel and Amit Kumar Verma, both qualified Company Secretaries with over 5 years of experience each, specialize in Corporate Laws and Secretarial matters.</p> <p>We provide a range of services including corporate restructuring (mergers, demergers, and voluntary liquidation), corporate law advisory, and secretarial services. Our representation extends to various authorities such as the Ministry of</p>

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		<p>Corporate Affairs (MCA), National Company Law Tribunal (NCLT), and Reserve Bank of India (RBI).</p> <p>Our clientele includes prominent firms such as Ernst & Young LLP, Price Waterhouse Cooper, KPMG India Pvt Ltd, and Lockheed Martin India Pvt Ltd, among others. We also support numerous start-ups and foreign companies with their incorporation and secretarial needs in India.</p> <p>Our office is fully computerized with modern amenities and a robust network of associate offices across multiple cities. For further details, please visit our website at www.csnaveennarang.com.</p>
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

SOM DATT FINANCE CORPORATION LTD.

CIN: L65921DL1993PLC377542

ANNEXURE-C

DETAILS REQUIRED UNDER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023

Sr. No	Particular	Description
1	reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of M/s Gali & Associates, Chartered Accountants, as the Internal Auditor of the Company
2	date of appointment/ reappointment/ cessation (as applicable) & term of appointment/re-appointment	Appointed as Internal Auditor of the Company for FY 2024-25.
3	brief profile (in case of appointment)	<p>Gali & Associates, Chartered Accountants</p> <p>“Established in 2015, Gali & Associates is a Hyderabad-based firm specialising in Audit & Assurance, Tax Planning, Company Law Advisory, and Financial Services. The team comprises qualified professionals offering integrated solutions tailored to businesses of all sizes.</p> <p>Services</p> <ul style="list-style-type: none">• Audit & Assurance: Statutory, Internal, and Tax Audits, Transfer Pricing• Taxation: Corporate and Personal Tax Compliance, GST, International Taxation• Bank Audits: Statutory and Concurrent Audits, CMA Data Preparation• Company Law: Formation, Compliance, Record Maintenance• Outsourcing: Financial Preparation, Bookkeeping, Payroll

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		<ul style="list-style-type: none">• Consulting: FDI, FEMA Compliance, Legal Structuring <p>Led by G. Venkateswarlu, a seasoned Chartered Accountant with extensive experience in auditing and tax advisory, particularly in the financial services sector. The firm leverages advanced technology and a dedicated team to provide high-quality, customized services across various sectors.”</p>
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable