

SOM DATT FINANCE CORPORATION LTD.

CIN: L65921TS1993PLC188494

November 05, 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 / Ma'am,

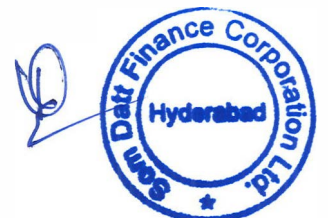
Pursuant to Regulations 30 of the SEBI LODR, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e November 05, 2024 (commenced at 02.30 PM and concluded at 3.40 PM) has considered and approved the following: -

1. **Unaudited Financial Results:** The Financial results for the quarter and half-year ended September 30, 2024, along with a limited review report, are enclosed as **Annexure A**.
2. **Re-appointment of Independent Director:** Mr. Rajvir Singh Chhillar (DIN: 08651668) has been reappointed as a Non-Executive Independent Director for a second term of 3 years effective from December 27, 2024, up to December 26, 2027, subject to the approval of the shareholders of the Company, vide Postal Ballot Process.

The details as required under SEBI Listing Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated July 13, 2023, are given in "**Annexure B**" attached to this letter.,

3. **Raising of Funds:** - The issuance of equity shares of the Company (the "Equity Shares") for an amount below Rs 50 crores (Rupees Fifty crores) by way of a rights issue to the eligible equity shareholders of the Company as on the record date (to be determined and notified subsequently), in accordance with applicable laws, including the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Companies Act, 2013 and Rules made thereunder as amended from time to time, subject to such regulatory and statutory approvals, as may be required under the applicable laws.

REGD OFFICE : 8-2-502/1/A, Ground Floor, JIVI Towers, Road No 7, Banjara Hills, Hyderabad, Telangana, India, 500034
Email: compliancesdfi@gmail.com website: www.somdattfin.com



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For the purposes of giving effect to the rights issue, the detailed terms in relation to the rights issue, including but not limited to the issue price, rights entitlement ratio, record date, timing and terms of payment will be determined and disclosed to the exchange in due course by the Board of Directors.

The details as required under SEBI Listing Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated July 13, 2023, are given in "Annexure C" attached to this letter.,

The result is also being uploaded on the Company's website. You are requested to take the above information on your record.

Thanking You,

For Som Datt Finance Corporation Ltd.



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, 2024 and year to date from 1st April, 2024 to 30th September, 2024 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 2024 and year to date from 1st April, 2024 to 30th September, 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: 24514698BKBXKU3224

Place: New Delhi

Dated: 05th November, 2024



Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

Statement of Financial Results for the Quarter and Half-Year Ended September 30, 2024

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

Sr. No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Un-Audited (Refer Note 5)	Un-Audited	Un-Audited (Refer Note 5)	Un-Audited	Un-Audited	Audited
	Revenue from operations						
(i)	Interest income	-	0.08	-	0.08	-	1.90
(ii)	Dividend income	16.78	2.16	14.82	18.94	18.55	38.05
(ii)	Net gain on fair value changes	(13.36)	491.60	347.11	478.24	672.70	1,463.01
I	Total revenue from operations	3.42	493.84	361.92	497.26	691.24	1,502.95
II	Other income	-	-	-	-	-	-
III	Total income (I+II)	3.42	493.84	361.92	497.26	691.24	1,502.95
	Expenses						
(i)	Finance cost	-	-	-	-	-	10.79
(ii)	Fees and commission expense	1.23	1.34	1.82	2.57	3.04	7.63
(iii)	Employee benefits expense	45.66	47.76	13.27	93.42	18.52	90.54
(iv)	Depreciation and amortization expense	0.21	0.30	0.26	0.51	0.52	1.07
(v)	Other expenses	12.52	7.79	10.17	20.31	15.96	33.97
IV	Total expenses	59.62	57.19	25.52	116.81	38.04	144.00
V	Profit/(Loss) before exceptional items and tax (III-IV)	(56.20)	436.65	336.40	380.45	653.20	1,358.95
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(56.20)	436.65	336.40	380.45	653.20	1,358.95
	Tax expenses						
(i)	Current tax	9.81	76.29	-	86.10	-	237.52
(ii)	MAT Credit Entitlement	(9.81)	(76.29)	-	(86.10)	-	(237.52)
(iii)	Adjustment of tax relating to earlier years	-	-	-	-	-	0.01
(iii)	Deferred tax	(4.22)	120.37	36.15	116.15	72.67	149.21
VIII	Total tax expenses	(4.22)	120.37	36.15	116.15	72.67	149.22
IX	Profit/(Loss) for the period (VII-VIII)	(51.98)	316.28	300.26	264.30	580.54	1,209.73
	Other comprehensive income						
(i)	Items that will not be reclassified to profit or loss in subsequent years:						
-	Remeasurement of post employment benefit obligation	-	-	-	-	-	(0.21)
(ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.03
X	Total other comprehensive income/(Loss)	-	-	-	-	-	(0.18)
XI	Total comprehensive income/ (loss) for the period/year (IX+X)	(51.98)	316.28	300.26	264.30	580.54	1,209.56
	Basic / Diluted Earnings Per Share (FV of ₹10/- each)						
(i)	Basic	(0.52)	3.16	3.00	2.64	5.80	12.09
(ii)	Diluted	(0.52)	3.16	3.00	2.64	5.80	12.09

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: November 05, 2024



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

Subba Rao Veeravankata Mella
Subba Rao Veeravankata Mella
(Venkat Subbarao)
Managing Director
DIN: 07173955
Place: Hyderabad
Date: November 05, 2024



Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

Statement of Assets and Liabilities (Balance Sheet) as at September 30, 2024

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

Sr. No.	Particulars	As at September 30, 2024 (Un-Audited)	As at March 31, 2024 (Audited)
	ASSETS		
	Financial assets		
(i)	Cash and cash equivalents	21.23	186.08
(ii)	Investments	3,643.31	3,220.26
(iii)	Other financial assets	5.25	-
		3,669.79	3,406.34
	Non-financial assets		
(i)	Deferred tax assets (Net)	91.95	141.63
(ii)	Property, plant and equipment	0.54	2.23
(iii)	Intangible assets under development	2.95	2.95
(iv)	Other non-financial assets	64.00	15.98
		159.44	162.79
	Total assets	3,829.23	3,569.13
	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	4.72	6.08
(ii)	Other financial liabilities	-	7.44
		4.72	13.52
	Non-financial liabilities		
(i)	Current tax liabilities (Net)	-	-
(ii)	Provisions	11.92	7.01
(iii)	Other non-financial liabilities	3.03	3.34
		14.95	10.35
	Equity		
(i)	Equity share capital	1,000.80	1,000.80
(ii)	Other equity	2,808.76	2,544.46
		3,809.56	3,545.26
	Total liabilities and equity	3,829.23	3,569.13

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: November 05, 2024



For and on behalf of the Board of Directors of

Som Datt Finance Corporation Limited

Subba Rao Veeravenkata Meka

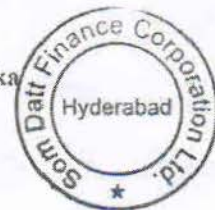
(Venkat Subbarao)

Managing Director

DIN: 07173955

Place: Hyderabad

Date: November 05, 2024



Regd. Office: 8-2-502/1/A, Ground Floor, JVI Towers, Road No. 7, Banjara Hills, Hyderabad - 500034, Telangana

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

Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

Statement of Cash Flows for the Half-Year Ended September 30, 2024
(All amounts are in INR lakhs, except otherwise stated)

Sr. No.	Particulars	For the Half-Year Ended September 30, 2024 (Un-Audited)	For the Year Ended March 31, 2024 (Audited)
A.	Cash flows from operating activities		
	Profit / (Loss) before tax	380.45	1,358.95
	Adjustment to reconcile profit before tax to cash provided by operating activities		
	Depreciation	0.51	1.07
	Impairment loss on fixed assets write off	1.36	-
	Change in fair value of investment	(402.09)	(1,360.06)
	Operating profit before working capital changes	(19.77)	(0.04)
	Adjustment for:		
	(Increase)/decrease in trade receivables	-	-
	(Increase)/decrease in other financial assets	(5.25)	2.88
	(Increase)/decrease in other non-financial assets	(48.01)	(15.93)
	Increase/(decrease) in trade payables and other payable	(1.36)	2.06
	Increase/(decrease) in other financial liability	(7.44)	5.38
	Increase/(decrease) in provisions	4.91	5.34
	Increase/(decrease) in other non-financial liabilities	(0.31)	2.38
		(77.23)	2.07
	Income tax paid (net of refunds)	(66.48)	(244.42)
	Net cash generated from operating activities	(143.71)	(242.35)
B.	Cash flows from investing activities		
	Purchase of property, plant and equipment	(0.18)	(0.42)
	Purchase of intangible assets under development	-	(2.95)
	Proceeds from sale of equity instrument (net)	(20.96)	274.93
	Net cash (used in)/ generated from investing activities	(21.14)	271.56
C.	Cash flows from financing activities		
	Net cash generated from financing activities	-	-
D.	Net increase / (decrease) in cash and cash equivalents	(164.85)	29.21
	Cash and cash equivalents at beginning of the year	186.08	156.87
	Cash and cash equivalents at end of the year	21.23	186.08

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: November 05, 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: November 05, 2024



Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

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 November 05, 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 RBF'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. Subsequently, post receiving the necessary approvals, the Registered Office has been shifted to "8-2-502/1/A, Ground Floor, JIVI Towers, Road No.7, Banjara Hills, Hyderabad, Telangana - 500034".
- 5 With respect to the above 'Statement of Financial Results':
 - (a) the figures for the second quarter ended September 30, 2024, represent the balancing figures between financial results for the half-year ended September 30, 2024 (unaudited) and financial results for the quarter-ended June 30, 2024 (unaudited & published);
 - (b) the figures for the second quarter-ended September 30, 2023, represent the balancing figures between financial results for the half-year ended September 30, 2023 (unaudited & published) and financial results for the quarter-ended June 30, 2023 (unaudited & published); and
 - (c) the results published for the quarters ended September 30, 2024; June 30, 2024; and September 30, 2023, as well as the half-years ended September 30, 2024, and September 30, 2023, were subjected to a 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 and half-year ended September 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: November 05, 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: November 05, 2024



Som Datt Finance Corporation Limited

CIN: L65921TS1993PLC188494

Annexure I:

Disclosures in compliance with Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the Quarter and Half-Year Ended September 30, 2024

Sr. No.	Particulars	Refer Note Below	Quarter-end	Half-year-end
1	Debt equity ratio (times)	a	0.0x	0.0x
2	Outstanding redeemable preference shares (quantity and value)		Nil	Nil
3	Net worth (₹ in lakhs)		3,809.56	3,809.56
4	Net profit after tax (before other comprehensive income) (₹ in lakhs)		-51.98	264.30
5	Net profit after tax (after other comprehensive income) (₹ in lakhs)		-51.98	264.30
6	Earning per share - Basic (₹)		-0.52	2.64
7	Earning per share - Diluted (₹)		-0.52	2.64
8	Total debts to total assets (times)	b	0.0x	0.0x
9	Net profit margin (%)	c	-1519.9%	53.2%

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

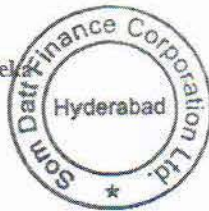
Note:

- 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 Melam
(Venkat Subbarao)
Managing Director
DIN: 07173955

Place: Hyderabad
Date: November 05, 2024



SOM DATT FINANCE CORPORATION LTD.

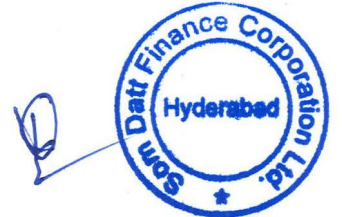
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Annexure B

The details as required under SEBI Listing Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-I/P/CIR/2023/123 dated July 13, 2023: -

Re-appointment of Mr. Rajvir Singh Chhillar as a Non-Executive Independent Director of the Company:

Sr. No	Particular	Description
1	Reason for change viz. re-appointment, resignation , removal , death or otherwise	The Reappointment of Mr. Rajvir Singh Chhillar as a Non-Executive Independent Director, subject to approval of the shareholders.
2	Date of re-appointment/ resignation & term of appointment	Effective from December 27, 2024, for 3 years.
3	Brief profile (in case of appointment)	Mr. Rajvir Singh Chhillar is a retired officer from the Army Ordnance Corps, bringing a wealth of experience in general management and logistics. He has served as an Independent Director for the past five years, during which he has demonstrated exceptional leadership and organizational skills. His strategic acumen in optimizing processes has significantly enhanced organizational effectiveness and contributed to mission success.
4	Disclosure of relationships between directors (in case of appointment of a director).	Mr. Rajvir Singh Chhillar is not related to any Director on the Board of the Company.
5	Affirmation that the Director is not debarred from the holding office of the Director by any SEBI order or authority.	Mr. Rajvir Singh Chhillar is not debarred from holding the office of director by any SEBI order or any other such authority.



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Annexure C

Details as required as required under SEBI Listing Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023:-

S. No	Details of events that need to be provided	Information of such events
1	Type of Securities	Equity Shares
2	Type of Issuance	Rights Issue
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Total amount will be below Rs 50 crores.

