



DECILLION FINANCE LIMITED

Regd. Off: "JAJODIA TOWER", 4TH FLOOR, ROOM NO. D-8, 3, BENTINCK STREET, KOLKATA - 700 001
PHONE : (O) 2248 5664, 2243 9601, E-MAIL : info@decillion.co.in WEBSITE : www.decillion.co.in

CIN : L65999WB1995PLC067887

Date: 14th September, 2020

To,
The Secretary,
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai - 400 001

To,
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata - 700001
West Bengal

Scrip Code - 539190

Sub: Unaudited Financial Results for the quarter ended 30th June, 2020

Dear Sir/Madam,

Pursuant to the provisions of Regulation 52 and Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (as amended from time to time), we hereby inform the Exchange that the Board of Directors ("Board") of the Company at its Meeting held on September 14, 2020 has, inter alia, approved the Unaudited Financial Results of the Company for the quarter ended June 30, 2020.

In this regard, please find enclosed herewith Unaudited Financial Results for the quarter ended June 30, 2020 along with Limited Review Report issued by Statutory Auditors being annexed herewith and marked as **Annexure - I**.

Other Matters as per the Agenda of the Meeting.

The meeting commenced at 4.00 P.M. and concluded at 5.00 P.M.

This is for your information and record.

Thanking you.

Yours faithfully,

For Decillion Finance Limited

Mumukshu
Jitendra Kumar Goyal
Managing Director
(DIN:00468744)



Enl: As Above

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended

Review Report to

The Board of Directors of Decillion Finance Limited

- 1) We have reviewed the accompanying statement of unaudited financial results of **Decillion Finance Limited** (the 'Company') for the quarter ended June 30, 2020 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended including relevant circulars issued by the SEBI from time to time.
- 2) This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 the accounting principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) and SEBI circulars, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5) We draw your attention to Note 3 to the financial result which explains the uncertainties and management's assessment of the financial impact due to the prevailing situation related to the COVID-19 pandemic for which a definitive assessment of the impact is dependent upon future economic conditions. Our Conclusion is not modified in respect of this matter.

For C.K. Chandak & Co
Chartered Accountants
Firm Regn. No. 326844E

Chandra Kumar Chandak



CA. Chandra Kumar Chandak
(Proprietor)
Membership No - 054297
UDIN: 20054297AAAAGN7791

Place: Kolkata
Date: September 14, 2020

DECILLION FINANCE LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2020	31.03.2020	30.06.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operation				
	a. Interest Income	15.285	13.404	17.836	65.333
	b. Dividend	0.000	0.020	0.105	0.638
	c. Net Gain on Fair Value Change	6.990	0.000	0.000	0.000
	d. Other Operating Income	0.000	0.000	0.000	0.000
	Total Revenue from Operations	22.278	13.424	17.941	65.971
2	Other Income	0.071	12.247	-3.891	8.603
3	Total Revenue (1+2)	22.349	25.672	14.050	74.573
4	Expenses				
	a. Net Loss on Fair Value Change	0.000	22.834	9.782	46.394
	b. Impairment of Financial Instruments	3.733	1.381	0.000	1.381
	c. Employee benefits expense	3.186	3.857	2.724	13.153
	d. Listing fees	3.747	0.000	3.540	3.747
	e. Depository charges	0.212	0.000	0.000	0.378
	f. Professional charges	0.150	0.254	0.310	0.879
	g. Advertisement expenses	0.000	0.054	0.148	0.357
	h. Printing & stationery	0.015	0.069	0.159	0.397
	i. Other Expenses	0.406	0.822	0.802	2.871
	Total Expenses	11.449	29.271	17.465	69.558
5	Profit / (Loss) before exceptional items and tax (3 - 4)	10.900	-3.599	-3.415	5.015
6	Exceptional Items-(Expense)/Income	0.000	-10.816	0.000	-10.816
7	Profit / (Loss) before tax (5 ± 6)	10.900	-14.415	-3.415	-5.800
8	Tax Expense				
	a) Current Tax	2.283	0.000	0.000	0.000
	b) Tax adjustment of Earliers Years	0.000	0.000	0.387	0.387
	c) Deferred Tax	-1.046	3.360	-2.068	-0.434
	Total Tax Expense	1.236	3.360	-1.681	-0.048
9	Profit / (Loss) for the period (7 ± 8)	9.664	-17.775	-1.734	-5.753
10	Other Comprehensive Income				
	(a) (i) Items that will not be reclassified to profit or loss	5.682	0.137	-1.673	16.356
	(ii) Income tax relating to items that will not be reclassified to profit and loss	1.477	-3.359	-0.167	1.548
	(b) (i) Items that will be reclassified to profit or loss	0.000	0.000	0.000	0.000
	(ii) Income tax relating to items that will be reclassified to profit and loss	0.000	0.000	0.000	0.000
	Other Comprehensive Income (a+b)	4.205	3.495	-1.506	14.808
11	Total Comprehensive Income for the period (9+10)	13.869	-14.280	-3.240	9.055
12	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	350.000	350.000	350.000	350.000
13	Earnings Per Share (Not annualised)				
	(a) Basic	0.280	-0.508	-0.050	-0.164
	(b) Diluted	0.280	-0.508	-0.050	-0.164

Notes

1) The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Decillion Finance Limited ('the Company') at its meeting held on September 14, 2020. The Statutory Auditors of the Company have carried out a limited review of the above financial results of the Company for the quarter ended on June 30, 2020.

2) The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS notified under Section 133 of Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles Generally Accepted in India.



3) The outbreak of COVID-19 pandemic has affected several countries across the world, including India. The Indian Government had announced a complete lockdown across the country, to contain the spread of the virus. The lockdown has since been extended across the country with gradual and modest relaxations. However COVID-19 continues to spread across the globe and India, which has contributed to a significant decline and volatility in global and Indian Financial Markets and a significant decrease in the economic activities. Given the dynamic nature of the pandemic situation and complete lockdown imposed by the Government of India the Company's operation and office were closed from March 23, 2020 until the gradual relaxation of the Government imposed lockdown, however there has been no material change in the control or processes followed in the closing of the financial statements of the Company. As at June 30, 2020, based on facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties (except, the impairment of certain loans which are duly recorded in the financial statements of the Company) which affect its liquidity position; and its ability to continue as a going concern. However the impact assessment of COVID-19 is a continuing process given its nature and duration. Overall economic and market conditions remain uncertain and may be different from that estimated as at the date of approval of these results. The Company will continue to monitor for any material changes to future economic conditions.

4) The Company's operations relate to one operating business activity, i.e Investments and Finance, and as such there are no separate reportable segments as per Ind AS 108 ('Operating Segments') and thus, segment reporting under Regulation 33 of SEBI (LODR) Regulations, 2015 is not applicable.

5) The figures for the preceding quarter ended March 31, 2020 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2020 and the unaudited published year to date figures for the nine months period ended December 31, 2019 which were subjected to a limited review.

6) The previous period/year figures have been regrouped, rearranged and recasted, wherever necessary to make them comparable.

**For and on behalf of the Board
For Decillion Finance Limited**



**Date: 14.09.2020
Place: Kolkata**

**Jitendra Kumar Goyal
Managing Director
DIN 00468744**