



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: 10th November, 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

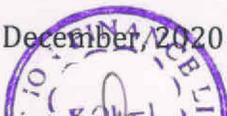
Scrip Code - 539190

Sub: Outcome of the Board Meeting Held on 10th November, 2020

Dear Sir/Madam,

With reference to the cited subject matter, we wish to inform you that the meeting of the Board of Directors of the Company was held today i.e. on 10.11.2020, wherein the following matters have been considered, discussed and approved: -

- 1) The Board Considered and approved the Unaudited Financial Results for the Quarter and half year ended on 30th September, 2020 and took note of the Limited Review Report from Statutory Auditor of the Company.
- 2) The Board took note of the Compliances report submitted to the Recognised Stock Exchanges under the provisions of SEBI(LODR) Regulation, 2015 for the quarter ended 30th September, 2020.
- 3) The Board took on record the Secretarial Audit Report, the Certificate on Corporate Governance and Non-Disqualification of Directors for the Financial Year 2019- 2020.
- 4) The Board approved the draft of Directors Report for the Financial Year Ended 31st March, 2020 together with all Annexure thereto.
- 5) The Book Closure date for the purpose of the 26th Annual General Meeting were fixed from 22nd December, 2020 to 28th December, 2020 (both inclusive).
- 6) The Board approved the Convening of the 26th Annual General Meeting (AGM) of the Company on Monday, 28th December, 2020 at 01.00 PM. at "Oswal Chambers",





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EITMA, 5th Floor, 2, Church Lane, Kolkata – 700001 and approved the draft notice of Annual General Meeting.

- 7) The Board has approved the Revision in the Remuneration of Managing Director of the Company.
- 8) The Board has taken note of the Minutes of the Meeting of Nomination and Remuneration Committee and approved the appointment of Ms. Ritu Agarwal as the Additional Non-Executive Independent Women Director for a term of 5 Years w.e.f. 10.11.2020.
- 9) The Board has approved the Appointment of Mr. Rajesh Ghorawat, Practicing Company Secretary as the Scruitnizer for the Pupose of conducting e-voting and poll at the ensuing Annual General Meeting.

The meeting commenced at 05.15 P.M. and concluded at 06.00 P.M.

This is for your information and record.

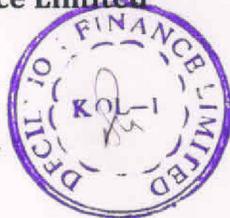
Thanking you.

Yours faithfully,

For Decillion Finance Limited

Ishu Maskara

**Ishu Maskara
Company Secretary**



Encl: Financial Report & Limited Review Report

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

**Review Report to
To the Board of Directors of
Decillion Finance Limited**

We have reviewed the accompanying statement of unaudited financial results of Decillion Finance Limited (the 'Company') for the quarter and six months ended September 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 ('Listing Regulations') as amended, read with SEBI Circular. Attention is drawn to the fact that the Statement of cash flows for the corresponding period from April 01, 2019 to September 30, 2019, as reported in these unaudited financial results have been approved by the Board of Directors of the Company but have not been subjected to review.

The preparation of the Statement 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, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

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.

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 recognition and measurement 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 terms of the Listing Regulations, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw attention to Note 3 to the financial results in which the Company describes the uncertainties arising from the COVID-19 pandemic.

Our Conclusion on the Statement is not modified in respect of this matter.

For: C.K. Chandak & Co
Chartered Accountants
FRN: 326844E



Chandra

Place: Kolkata
Date: November 10, 2020

(Chandra Kumar Chandak)
Proprietor
Membership No.: 054297
UDIN: 20054297AAAALN5212

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2020

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operation						
	a. Interest Income	15.52	15.28	17.87	30.80	35.70	65.33
	b. Dividend	0.13	-	0.42	0.13	0.52	0.64
	c. Net Gain on Fair Value Change	2.18	6.99	7.02	9.16	-	-
	d. Other Operating Income						
	Total Revenue from Operations	17.83	22.28	25.30	40.10	36.22	65.97
2	Other Income	-	0.07	0.25	0.07	(3.64)	8.60
3	Total Revenue (1+2)	17.83	22.35	25.55	40.18	32.58	74.57
4	Expenses						
	a. Net Loss on Fair Value Change	-	-	-	-	2.76	46.39
	b. Impairment of Financial Instruments	(2.01)	3.73	-	1.73	-	1.38
	c. Employee benefits expense	3.26	3.19	3.09	6.45	5.81	13.15
	d. Listing fees	-	3.75	0.21	3.75	3.75	3.75
	e. Depository charges	0.01	0.21	0.38	0.22	0.38	0.38
	f. Professional charges	0.25	0.15	0.11	0.40	0.42	0.88
	g. Advertisement expenses	0.14	-	0.10	0.14	0.25	0.36
	h. Printing & stationery	0.09	0.01	0.15	0.10	0.31	0.40
	i. Other Expenses	3.97	0.41	0.59	4.38	1.40	2.87
	Total Expenses	5.72	11.45	4.63	17.17	15.08	69.56
5	Profit / (Loss) before exceptional items and tax (3 - 4)	12.11	10.90	20.92	23.01	17.50	5.02
6	Exceptional Items-(Expense)/Income	-	-	-	-	-	(10.82)
7	Profit / (Loss) before tax (5 ± 6)	12.11	10.90	20.92	23.01	17.50	(5.80)
8	Tax Expense						
	a) Current Tax	1.58	2.28	-	3.86	-	-
	b) Tax adjustment of Earlier Years	-	-	-	-	0.39	0.39
	c) Deferred Tax	0.45	(1.05)	3.31	(0.59)	1.24	(0.43)
	Total Tax Expense	2.03	1.24	3.31	3.27	1.63	(0.05)
9	Profit / (Loss) for the period (7 ± 8)	10.08	9.66	17.61	19.74	15.88	(5.75)
10	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss	2.45	5.68	10.12	8.13	8.45	16.36
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.64	1.48	2.36	2.11	2.20	1.55
	(b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
	Other Comprehensive Income (a+b)	1.81	4.20	7.76	6.01	6.25	14.81
11	Total Comprehensive Income for the period (9+10)	11.89	13.87	25.37	25.76	22.13	9.05
12	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	350.00	350.00	350.00	350.00	350.00	350.00
13	Earnings Per Share (Not annualised)						
	(a) Basic	0.29	0.28	0.50	0.56	0.45	(0.16)
	(b) Diluted	0.29	0.28	0.50	0.56	0.45	(0.16)



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Unaudited Statement of Assets and Liabilities			
<i>(Rs in Lacs unless otherwise stated)</i>			
SL. No.	Particulars	As at 30/09/2020	As at 31/03/2020
1		(Audited)	(Audited)
A	ASSETS		
1	(1) Financial Assets		
	(a) Cash & Cash Equivalent	0.94	1.34
	(b) Bank Balance other than (a) above	-	-
	(c) Receivables		
	(i) Trade receivables	3.42	0.92
	(ii) Other receivables	-	-
	(d) Loans	828.36	795.57
	(e) Investments	198.02	188.34
	(f) Other financial assets	109.95	121.38
	Sub Total - Financial Assets	1140.70	1107.56
2	(2) Non Financial Assets		
	(a) Current tax assets (net)	2.42	7.37
	(b) Deferred tax assets (net)	8.36	9.89
	(c) Other non-financial assets	0.00	0.30
	Sub Total - Non Financial Assets	10.79	17.56
	TOTAL - ASSETS	1151.48	1125.12
B	II. Liabilities & Equity		
1	Liabilities		
	(1) Financial Liabilities		
	(a) Payables	-	-
	(i) Trade Payables		
	(a) Total outstanding dues of micro and small enterprises	-	-
	(b) Total outstanding dues of creditors other than micro and small enterprises	0.45	-
	(ii) Other Payables		
	(a) Total outstanding dues of micro and small enterprises	-	-
	(b) Total outstanding dues of creditors other than micro and small enterprises	-	-
	(b) Borrowings (other than debt securities)	-	-
	(c) Deposits	-	-
	(d) Other financial liabilities	-	-
	Sub Total - Financial Liabilities	0.45	0.00
2	Non-financial liabilities		
	(a) Other Non financial liabilities	2.51	2.35
	Sub Total - Non Financial Liabilities	2.51	2.35
3	Equity		
	(a) Equity Share Capital	350.00	350.00
	(b) Other Equity	798.52	772.76
	Total - Equity	1148.52	1122.76
	Total Liabilities and Equity	1151.48	1125.12



DECILLION FINANCE LIMITED

**STANDALONE UNAUDITED STATEMENT OF CASH FLOWS for the period ended September 30, 2020
(Rs in Lacs)**

Particulars	For the period ended September 30, 2020 (Unaudited)	For the period ended September 30, 2019 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before exceptional items and tax	23.01	17.50
<i>Adjustments to reconcile profit before exceptional items and tax to net cash flow provided by operating activities</i>		
Impairment on loans	1.73	-
Interest income	(0.07)	-
Changes in fair value of investments (net)	(9.18)	(17.06)
Other miscellaneous income	0.00	3.66
	(7.52)	(13.40)
Operating profit/loss before working capital changes	15.49	4.10
<i>Adjustments to reconcile operating profit to cash flow provided by changes in working capital</i>		
Decrease/(increase) in trade and other receivables	(2.50)	(6.34)
Increase/Decrease in Loans	(34.52)	(22.67)
Decrease/ Increase in other Financial and Non financial liabilities	0.16	0.30
Decrease / Increase in trade payables	0.45	-
Decrease / Increase in other financial/ non-financial assets	16.68	16.90
	(19.73)	(11.82)
Cash generated from operations	(4.24)	(7.71)
Tax Expense	3.86	0.39
Net cash generated from operating activities A	(8.10)	(8.10)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investments/sale of investments	7.63	11.81
Other interest income	0.07	(3.66)
Net cash used in investing activities B	7.70	8.15
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expense-	-	-
Short term borrowings/(repayment)	-	-
Net cash (used in) financing activities C	0.00	0.00
Net decrease/ Increase in cash and cash equivalents (A+B+C)	(0.40)	0.05
Opening cash and cash equivalents	1.34	1.61
Closing cash and cash equivalents	0.94	1.66



Notes

- 1) The above Unaudited Financial Results have been reviewed by the Audit Committee approved by the Board of Directors at its meeting held on 10th November, 2020. The Statutory Auditors of the Company have carried out a limited review of the above financial results of the Company for the Quarter and half year ended on September 30, 2020.
- 2) These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and the 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. As at September 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 Companies main business is Finance and Investment activities falling under one business head. Hence, Segmental Reporting as per Ind AS - 108 is not applicable to the Company.
- 5) The Company does not have any Exceptional item to report for the above period.
- 6) Other Comprehensive income includes impact of fair valuation of non-current investments. These items will not be reclassified to profit or loss.
- 7) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.
- 8) Previous period /year figures have been regrouped/reclassified to make them comparable with those of current period

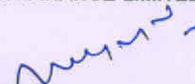


Place : Kolkata

Date: 10.11.2020



For and on behalf of the Board of Directors
For DECILLION FINANCE LIMITED


(Jitendra Kumar Goyal)
Managing Director

DIN 00468744