



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: 13th November, 2024

To,
The Secretary,
Listing Department
BSE Limited
P.J. Towers, Dalal Street,
Mumbai - 400 001

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

Scrip Code - 539190

Scrip Code - 013097

Sub: Outcome of the Board Meeting held on Wednesday, 13th November, 2024

Ref: Disclosure under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to the above, this is to inform you that the Board of Directors at their meeting held today i.e., 13th November, 2024 had taken on record the following matters:

- Considered and approved the Unaudited Financial Results for the quarter and half year ended as on 30th September, 2024.
- Accepted the resignation tendered by Mr. Rajesh Kumar Yadav from the post of Chief Financial Officer with effect from the closure of working hours from 13th November, 2024.

In this regard, enclosed please find herewith the followings:

- a. Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2024 along with Limited Review Report.
- b. Resignation Letter received from Mr. Rajesh Kumar Yadav from the post of Chief Financial Officer.

The meeting commenced at 5.00 p.m. and concluded at 6.00 p.m.
This is for your information and records.

Thanking you

Yours faithfully,
For Decillion Finance Ltd

Shruti Poddar
Digitally signed by Shruti Poddar
Date: 2024.11.13
18:05:06 +05'30'

Shruti Poddar
Company Secretary & Compliance Officer

DECILLION FINANCE LIMITED

Regd. Off: 3, Bentinck Street, 4th Floor, Room No. D-8, Kolkata-700001

CIN : L65999WB1995PLC067887 E-MAIL : info@decillion.co.in WEBSITE : www.decillion.co.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

Sl. No.	Particulars	For the quarter ended			Half year ended		For the year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operation						
	a. Interest Income	26.68	26.02	22.87	52.70	50.34	99.82
	b. Dividend	-	-	-	-	-	-
	c. Net Gain on Fair Value Change	(0.10)	0.10	-	-	-	-
	Total Revenue from Operations	26.58	26.12	22.87	52.70	50.34	99.82
2	Other Income	-	-	-	-	-	0.24
3	Total Revenue (1+2)	26.58	26.12	22.87	52.70	50.34	100.06
4	Expenses						
	a. Finance cost	1.08	1.09	1.06	2.17	2.11	4.21
	b. Net Loss on Fair Value Change	8.35	-	-	8.35	-	62.73
	c. Impairment of Financial Instruments	2.36	0.11	1.32	2.47	5.22	7.12
	d. Employee benefits expense	4.58	4.57	4.57	9.14	8.82	18.12
	e. Listing fees	-	4.13	-	4.13	4.17	4.17
	f. Other Expenses	1.57	1.91	1.13	3.48	2.37	6.02
	Total Expenses	17.94	11.81	8.08	29.74	22.69	102.37
5	Profit / (Loss) before exceptional items and tax (3 - 4)	8.64	14.31	14.80	22.95	27.65	(2.31)
6	Exceptional Items-(Expense)/Income						
7	Profit / (Loss) before tax (5 ± 6)	8.64	14.31	14.80	22.95	27.65	(2.31)
8	Tax Expense						
	a) Current Tax	2.78	3.63	4.06	6.41	8.27	1.21
	b) Tax adjustment of Earlier Years	-	-	-	-	-	1.04
	c) Deferred Tax	(0.59)	0.30	(0.00)	(0.29)	(0.98)	(1.79)
	Total Tax Expense	2.18	3.93	4.05	6.12	7.29	0.46
9	Profit / (Loss) for the period (7 ± 8)	6.46	10.38	10.74	16.84	20.36	(2.77)
10	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss	0.00	-	(3.02)	0.00	-	3.02
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	(0.76)	-	-	0.76
	(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)	0.00	-	(2.26)	0.00	-	2.26
11	Total Comprehensive Income for the period (9+10)	6.46	10.38	8.48	16.84	20.36	(0.51)
12	a) Paid-up Equity Share Capital (Face Value Rs. 10/- each)	350.00	350.00	350.00	350.00	350.00	350.00
	b) Other equity				904.27	908.31	887.44
13	Earnings Per Share (Not annualised)						
	(a) Basic	0.18	0.30	0.31	0.48	0.58	(0.08)
	(b) Diluted	0.18	0.30	0.31	0.48	0.58	(0.08)

Date: 13.11.2024
Place: Kolkata

For Decillion Finance Limited
DECILLION FINANCE LIMITED

Jitendra Kumar Goyal
Managing Director
Jitendra Kumar Goyal
Managing Director
DIN: 00468744

DECILLION FINANCE LIMITED

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Unaudited Statement of Assets and Liabilities

(Rs in Lacs unless otherwise stated)

SL. No.	Particulars	As at 30/09/2024 (Unaudited)	As at 31/03/2024 (Audited)
1			
A	ASSETS		
1	(1) Financial Assets		
	(a) Cash & Cash Equivalent	2.67	6.32
	(b) Bank Balance other than (a) above	-	-
	(c) Receivables		
	(i) Trade receivables	3.60	37.50
	(d) Loans	1239.83	1258.29
	(e) Investments	131.95	39.40
	(f) Other financial assets	2.10	2.00
	Sub Total - Financial Assets	1380.15	1343.51
2	(2) Non Financial Assets		
	(a) Current tax assets (net)	3.34	9.61
	(b) Deferred tax assets (net)	17.29	17.00
	(c) Other non-financial assets	0.82	0.82
	Sub Total - Non Financial Assets	21.45	27.42
	TOTAL - ASSETS	1401.60	1370.93
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 ent	62.50	50.00
	(ii) Other Payables		
	(a) Total outstanding dues of micro and small enterprises	-	-
	(b) Total outstanding dues of creditors other than micro and small ent	-	-
	(b) Borrowings (other than debt securities)	82.76	82.75
	(c) Deposits	-	-
	(d) Other financial liabilities	1.96	0.64
	Sub Total - Financial Liabilities	147.22	133.39
2	Non-financial liabilities		
	(a) Other Non financial liabilities	0.11	0.10
	Sub Total - Non Financial Liabilities	0.11	0.10
3	Equity		
	(a) Equity Share Capital	350.00	350.00
	(b) Other Equity	904.27	887.44
	Total - Equity	1254.27	1237.44
	Total Liabilities and Equity	1401.60	1370.93



DECILLION FINANCE LIMITED

UNAUDITED STATEMENT OF CASH FLOW for the year ended SEPTEMBER 30, 2024

(Rs in Lacs)

Particulars	For the period ended 30-09-2024 (Unaudited)	For the period ended 30-09-2023 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before exceptional items and tax	22.95	27.65
<i>Adjustments to reconcile profit before exceptional items and tax to net cash flow provided by operating activities</i>		
Finance cost	2.17	2.11
Expected credit loss	2.47	
	4.65	2.11
Operating profit/loss before working capital changes	27.60	29.76
<i>Adjustments to reconcile operating profit to cash flow provided by changes in working capital</i>		
Decrease/ (Increase) in loans	15.99	-99.20
Decrease/ (Increase) in investments	-92.55	55.55
Decrease/(increase) in trade and other receivables	33.90	
Decrease/(Increase) in other financial Assets	-0.10	-1.10
Decrease / (Increase) in other non-financial assets	6.26	8.32
(Decrease)/ Increase in other non-financial liabilities	0.00	-0.95
(Decrease)/ Increase in Trade payables	12.50	7.00
(Decrease)/ Increase in other financial liabilities	1.32	1.39
	-22.68	-28.98
Cash generated from operations	4.92	0.77
Tax Expense	6.41	8.27
Exceptional items		
Net cash generated from operating activities A	-1.49	-7.50
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest on TDS/Income tax refunds		
Other miscellaneous income		
Net cash used in investing activities B	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expense	-2.17	-2.11
Short term borrowings/(repayment) (other than debt instruments)	0.01	1.90
Net cash (used in) financing activities C	-2.16	-0.21
Net decrease/ Increase in cash and cash equivalents (A+B+C)	-3.65	-7.71
Opening cash and cash equivalents	6.32	8.67
Closing cash and cash equivalents for the purpose of		
Closing cash and cash equivalents	2.67	0.96

The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in the Indian Cash and cash equivalents as at the Balance Sheet date consists of: *(Rs in Lacs)*

Particulars	For the period ended 30-09-2024 (Unaudited)	For the period ended 30-09-2023 (Unaudited)
Balances with banks		
On current accounts	0.75	0.48
Cash on hand	1.92	0.48
Closing cash and cash equivalents	2.67	0.96



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Notes

- 3) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2024 respectively. The Statutory auditors of the Company have carried out a limited review of the results for quarter and half year ended September 30, 2024.
- 4) These Statements 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 ('The Act') read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 5) The Company's Primary business segments are reflected based on the principal business carried out i.e. Investments and Finance. All other activities of the Company revolve around the main business. The risk and returns of the business of the Company is not associated with geographical segmentation, hence there is no secondary segment reporting based on geographical segmentation. As such there are no separate reportable segments as per Indian Accounting Standard "Operating Segments" (Ind AS 108).
- 6) Other Comprehensive income /(loss) represents the impact of fair valuation of non-current investments and impact of income taxes on such income /(loss). These items will not be reclassified to profit or loss.
- 7)# The figures for the quarter ended September 30, 2024 represents the balance between unaudited financials in respect of the quarter ended June 30, 2024 and unaudited year-to-date figures upto September 30, 2024 which were subjected to limited review.
- 8) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.
- 9) The previous quarter/ half year ended figures have been regrouped /reclassified, wherever found necessary, to confirm to the current quarter/half year/ year end presentation.
- 10) The above unaudited Financial Results of the Company are available on the Company's website www.decillion.co.in and also on the website of BSE Limited (www.bseindia.com), where the shares of the Company is listed.



Date: 13.11.2024
Place: Kolkata

For Decillion Finance Limited
DECILLION FINANCE LIMITED

Managing Director

Jitendra Kumar Goyal
Managing Director
DIN: 00468744



**Surajit Roy and
Associates**
Chartered Accountants

A Member Firm of
AVANETWORK

Independent Auditor's Review Report on the Quarterly and Year to Date 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

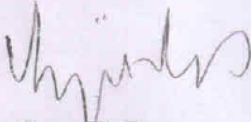
- 1) We have reviewed the accompanying statement of unaudited financial results of **Decillion Finance Limited** (the 'Company') for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations") including relevant circulars issued by the SEBI from time to time.
- 2) The 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 terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Surajit Roy and Associates

Chartered Accountants

Firm Registration. No. 326099E



CA. Surajit Roy

Partner

Membership No – 057260

UDIN: 24057260BKHOQQ1050

Place: Salt Lake, Sector V

Date: November 13x, 2024

RAJESH KUMAR YADAV

36/8, Diamond Harbour Road,
Behala, Kolkata- 700060
Mobile No.: 9477082266

Date: 13/11/2024

To,
The Board of Directors
M/s Decillion Finance Limited
3, Bentinck Street, 4th Floor,
Room No. D-8, Kolkata- 700001

Dear Sir,

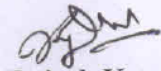
Sub: Resignation from CFO

Due to my pre-occupation elsewhere, I am not in position to devote my time to the affairs of the Company. Accordingly, I am submitting my resignation as a CFO of the Company with effect from 13/11/2024.

Kindly acknowledge the receipt and arrange to submit the necessary forms with the office of Registrar of Companies, West Bengal accordingly.

Thanking You,

Yours faithfully,



Rajesh Kumar Yadav

