



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 August, 2021

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

Sub: Outcome of the Board Meeting held on Saturday, 14th August, 2021

Dear Sir/Madam,

Pursuant to the Regulation 33 and 30 read with Para A of Part A of Schedule III and any other applicable Regulations of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 "Listing Regulations", we wish to inform you that the meeting of the Board of Directors of the Company was held today i.e. on 14th August, 2021, wherein the following matters have been considered, discussed and approved: -

- 1) The Un-audited Financial Results for the quarter ended 30th June, 2021 along with the Limited Review Report issued by Statutory Auditors of the Company.
- 2) The draft Directors Report for the Financial Year Ended 31st March, 2021 together with all Annexure thereto.
- 3) The Book Closure date for the purpose of the 27th Annual General Meeting were fixed from Thursday 23rd September, 2021 to Wednesday 29th September, 2021 (both days inclusive).
- 4) The convening of the 27th Annual General Meeting (AGM) of the company on Wednesday, 29th September, 2021 and approved the draft Notice for Annual General Meeting.



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- 5) The appointment of Mr. Rajesh Ghorawat, Practicing Company Secretary as the Scrutinizer for conducting the entire voting process (both e-voting as well as voting convened during the AGM).

Other Matters as per the Agenda of the Meeting.

The meeting commenced at 03:15 P.M. and concluded at 04.10 P.M.

This is for your information and record.

Thanking you

Yours faithfully,

For Decillion Finance Limited

Ishu Maskara

Ishu Maskara

Company Secretary & Compliance Officer

Encl: As above

Independent Auditor's Review Report on Unaudited Quarterly Financial Results of Decillion Finance Limited ("the Company") pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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, 2021 ("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) 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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.

For C.K. Chandak & CO

Chartered Accountants

Firm Registration. No. 326844E



CA. Chandra Kumar Chandak

(Proprietor)

Membership No - 054297

UDIN: 21054297AAA AJG7700



Place: Kolkata

Date: August 14, 2021

DECILLION FINANCE LIMITED

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

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021

(Rs. In Lakhs)

| Sl. No. | Particulars | Quarter ended | | | Year ended |
|---------|--|---------------|----------------|--------------|----------------|
| | | 30.06.2021 | 31.03.2021 | 30.06.2020 | 31.03.2021 |
| | | Unaudited | Unaudited | Unaudited | Audited |
| 1 | Revenue from Operation | | | | |
| | a. Interest Income | 14.69 | 15.72 | 15.28 | 62.26 |
| | b. Dividend | 0.01 | 0.16 | - | 0.35 |
| | c. Net Gain on Fair Value Change | - | - | 6.99 | - |
| | Total Revenue from Operations | 14.71 | 15.87 | 22.28 | 62.61 |
| 2 | Other Income | | 2.33 | 0.07 | 2.40 |
| 3 | Total Revenue (1+2) | 14.71 | 18.20 | 22.35 | 65.01 |
| 4 | Expenses | | | | |
| | a. Finance cost | - | 0.03 | - | 0.03 |
| | b. Net Loss on Fair Value Change | 2.57 | 28.83 | - | 3.91 |
| | c. Impairment of Financial Instruments | 1.28 | 0.16 | 3.73 | |
| | d. Employee benefits expense | 6.25 | 6.89 | 3.19 | 17.17 |
| | e. Bad debt | - | 0.00 | - | 3.12 |
| | f. Listing fees | 0.21 | 0.00 | 3.75 | 4.38 |
| | g. Other Expenses | 1.29 | 1.92 | 0.78 | 5.18 |
| | Total Expenses | 11.59 | 37.84 | 11.45 | 33.80 |
| 5 | Profit / (Loss) before exceptional items and tax (3 - 4) | 3.11 | (19.64) | 10.90 | 31.21 |
| 6 | Exceptional Items-(Expense)/Income | | | | |
| 7 | Profit / (Loss) before tax (5 ± 6) | 3.11 | (19.64) | 10.90 | 31.21 |
| 8 | Tax Expense | | | | |
| | a) Current Tax | 1.14 | (7.22) | 2.28 | 0.71 |
| | b) Tax adjustment of Earlier Years | | | | |
| | c) Deferred Tax | (0.33) | 0.44 | (1.05) | 0.46 |
| | Total Tax Expense | 0.81 | (6.78) | 1.24 | 1.17 |
| 9 | Profit / (Loss) for the period (7 ± 8) | 2.30 | (12.87) | 9.66 | 30.04 |
| 10 | Other Comprehensive Income | | | | |
| | (a) (i) Items that will not be reclassified to profit or loss | 34.21 | (31.90) | 5.68 | (18.41) |
| | (ii) Income tax relating to items that will not be reclassified to profit and loss | 1.81 | (1.83) | 1.48 | 1.78 |
| | (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) | 32.41 | (30.07) | 4.20 | (20.19) |
| 11 | Total Comprehensive Income for the period (9+10) | 34.71 | (42.94) | 13.87 | 9.84 |
| 12 | Paid-up Equity Share Capital (Face Value Rs. 10/- each) | 350.00 | 350.00 | 350.00 | 350.00 |
| 13 | Earnings Per Share (Not annualised) | | | | |
| | (a) Basic | 0.07 | (0.37) | 0.28 | 0.86 |
| | (b) Diluted | 0.07 | (0.37) | 0.28 | 0.86 |



NOTES

- 1) The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of Decillion Finance Limited ('the Company') at its meeting held on August 14, 2021. 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, 2021.
- 2) This statement has been prepared in accordance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") prescribed under Section 133 of Companies Act, 2013 and other accounting principles Generally Accepted in India.
- 3) 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) and thus, segment reporting under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable.
- 4) Other Comprehensive income /(loss) represents 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.
- 5) The figures of the quarter ended March 31, 2021 are balancing figures between the audited figures in respect of full financial year and published year to date figures upto third quarter.
- 6) The amount reflected as "0" in the financial information are values with less than rupees one lakhs.
- 7) Previous quarter and year ended figures have been regrouped /reclassified wherever found necessary, to confirm to the quarter/year end presentation.

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



Date: 14.08.2021
Place: Kolkata

Jitendra Kumar Goyal
Jitendra Kumar Goyal
Managing Director
DIN: 00468744