



DECILLION FINANCE LIMITED

Regd. Off: "JAJODIA TOWER", 4TH FLOOR, ROOM NO. D-8, 3, BENTINCK STREET, KOLKATA - 700 001
PHONE : (0) 2248 5664, 2243 9601, E-MAIL : info@decillion.co.in WEBSITE : www.decillion.co.in
CIN : L65999WB1995PLC067887

Date: 3rd August, 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 Saturday, 3rd August, 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. 3rd August, 2024 had transacted the following businesses:

- Considered, approved and took on record the Un-Audited Financial Results for the quarter ended 30th June, 2024 along with the Limited Review Report issued by Statutory Auditors of the Company.
- To take note of Internal Audit Report as received from M/s. Srimal Jain & Co., Chartered Accountants, Internal Auditors of the Company for the financial year ended as on 31st March, 2024.

The meeting commenced at 4.00 p.m. and concluded at 4.45 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: 2024.08.03
16:56:07 +05'30'

Shruti Poddar

Company Secretary & Compliance Officer

Encl: Unaudited Financial Results along with Limited Review Report

DECILLION FINANCE LIMITED

Registered Office: 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, 2024

(Rs. In Lakhs, unless otherwise stated)

Sl. No.	Particulars	For the quarter ended			For the year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited#	Unaudited	Audited
1	Revenue from Operation				
	a. Interest Income	26.02	24.97	27.47	99.82
	b. Dividend	-	-		-
	c. Net Gain on Fair Value Change	0.10	-		-
	Total Revenue from Operations	26.12	24.97	27.47	99.82
2	Other Income		1.77		0.24
3	Total Revenue (1+2)	26.12	26.74	27.47	100.06
4	Expenses				
	a. Finance cost	1.09	1.05	1.05	4.21
	b. Net Loss on Fair Value Change		62.61		62.73
	c. Impairment of Financial Instruments	0.11		3.90	7.12
	d. Employee benefits expense	4.57	4.67	4.25	18.12
	e. Listing fees	4.13		4.17	4.17
	f. Other Expenses	1.91	2.12	1.23	6.02
	Total Expenses	11.81	70.45	14.61	102.37
5	Profit / (Loss) before exceptional items and tax (3 - 4)	14.31	(43.71)	12.85	(2.31)
6	Exceptional Items-(Expense)/Income				-
7	Profit / (Loss) before tax (5 ± 6)	14.31	(43.71)	12.85	(2.31)
8	Tax Expense				
	a) Current Tax	3.63	(11.45)	4.22	1.21
	b) Tax adjustment of Earlier Years	-		-	1.04
	c) Deferred Tax	0.30	0.12	(0.98)	(1.79)
	Total Tax Expense	3.93	(11.33)	3.24	0.46
9	Profit / (Loss) for the period (7 ± 8)	10.38	(32.38)	9.62	(2.77)
10	Other Comprehensive Income				
	(a) (i) Items that will not be reclassified to profit or loss	-	-	3.02	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)	-	-	2.26	2.26
11	Total Comprehensive Income for the period (9+10)	10.38	(32.38)	11.88	(0.51)
12	a) Paid-up Equity Share Capital (Face Value Rs. 10/- each)	350.00	350.00	350.00	350.00
	b) Other equity				887.44
13	Earnings Per Share (Not annualised)				
	(a) Basic	0.30	(0.93)	0.27	(0.08)
	(b) Diluted	0.30	(0.93)	0.27	(0.08)



NOTES

- 1) The financial results have been reviewed by the Audit Committee and approved by the Board of Directors of Decillion Finance Limited ('the Company') at its meetings held on August 03, 2024. The Statutory Auditors of the Company have carried out a limited review of the financial results of the Company for the quarter ended June 30, 2024.
- 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 the Companies Act, 2013.
- 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).
- 4) 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. However there are no reportable transactions for the quarter ended June 30, 2024
- 5#) The figures for the quarter ended March 31, 2024 reflect the differences between the audited amounts of the financial year and published unaudited accounts of the nine months period ended December 31, 2023.
- 6) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.
- 7) The Previous quarter/year figures have been regrouped /reclassified, wherever necessary, to confirm to the current quarter /year presentation.
- 8) The reviewed 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.

For and on behalf of the Board
Decillion Finance Limited
DECILLION FINANCE LIMITED


Managing Director
Jitendra Kumar Goyal
Managing Director
DIN 00468744

Place : Kolkata
Date: 03-08-2024





Ghosh & Basu LLP
(ID : AAD-5841)
Chartered Accountants

74A, Park Street, Kolkata - 700 017
☎ : (033) 2954-0275
e-mail : ghoshbasu77@gmail.com

Independent Auditor's Limited Review Report on the Unaudited Financial Results of Decillion Finance Limited ("the Company") for the quarter ended June 30, 2024 pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) 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, 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 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 and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 Ghosh & Basu LLP

Chartered Accountants

Firm Registration. No. E300013

Manas Ghosh

CA. Manas Ghosh

Partner

Membership No – 015711

UDIN: 24015711BKGTNW5904



Place: Kolkata

Date: August 03, 2024