



# 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: 13<sup>th</sup> February, 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

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., 13<sup>th</sup> February, 2024 had considered, approved and took on record the Unaudited Financial Results for the quarter and nine months ended as on 31<sup>st</sup> December, 2023.

In this regard, enclosed please find herewith the followings:

- a) Unaudited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2023 along with Limited Review Report.

The meeting commenced at 2:00 p.m. and concluded at 3:20 p.m.

**For Decillion Finance Limited**

**Shruti Poddar**  
**Company Secretary & Compliance Officer**

*Encl: As above*

# 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 AND NINE MONTHS ENDED DECEMBER 31, 2023

(Rs. In Lakhs)

Sl. No.	Particulars	For the quarter ended			Nine months ended		For the year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Revenue from Operation</b>						
	a. Interest Income	24.50	22.87	22.41	74.84	67.74	90.61
	b. Dividend	-	-	-	-	-	0.00
	c. Net Gain on Fair Value Change	-	-	0.42	-	0.57	
	<b>Total Revenue from Operations</b>	<b>24.50</b>	<b>22.87</b>	<b>22.83</b>	<b>74.84</b>	<b>68.31</b>	<b>90.61</b>
<b>2</b>	<b>Other Income</b>	<b>0.24</b>	<b>-</b>	<b>-</b>	<b>0.24</b>	<b>-</b>	<b>0.57</b>
<b>3</b>	<b>Total Revenue (1+2)</b>	<b>24.75</b>	<b>22.87</b>	<b>22.83</b>	<b>75.09</b>	<b>68.31</b>	<b>91.18</b>
<b>4</b>	<b>Expenses</b>						
	a. Finance cost	1.06	1.06	1.59	3.16	4.75	5.29
	b. Net Loss on Fair Value Change	0.11	-	-	0.11	-	53.43
	c. Impairment of Financial Instruments	3.67	1.32	0.74	8.89	1.57	10.55
	d. Employee benefits expense	4.62	4.57	4.69	13.45	14.57	19.00
	e. Listing fees	-	-	-	4.17	3.84	3.84
	f. Other Expenses	1.54	1.13	2.23	3.90	5.54	7.41
	<b>Total Expenses</b>	<b>11.00</b>	<b>8.08</b>	<b>9.25</b>	<b>33.69</b>	<b>30.27</b>	<b>99.52</b>
<b>5</b>	<b>Profit / (Loss) before exceptional items and tax (3 - 4)</b>	<b>13.75</b>	<b>14.80</b>	<b>13.58</b>	<b>41.40</b>	<b>38.04</b>	<b>-8.34</b>
<b>6</b>	<b>Exceptional Items-(Expense)/Income</b>						
<b>7</b>	<b>Profit / (Loss) before tax (5 ± 6)</b>	<b>13.75</b>	<b>14.80</b>	<b>13.58</b>	<b>41.40</b>	<b>38.04</b>	<b>-8.34</b>
<b>8</b>	<b>Tax Expense</b>						
	a) Current Tax	4.38	4.06	3.64	12.66	9.97	0.49
	b) Tax adjustment of Earlier Years	1.04	-	-	1.04	-	-
	c) Deferred Tax	-0.92	-0.00	-0.05	-1.91	0.07	-2.66
	<b>Total Tax Expense</b>	<b>4.50</b>	<b>4.05</b>	<b>3.59</b>	<b>11.79</b>	<b>10.04</b>	<b>-2.17</b>
<b>9</b>	<b>Profit / (Loss) for the period (7 ± 8)</b>	<b>9.25</b>	<b>10.74</b>	<b>9.99</b>	<b>29.61</b>	<b>28.00</b>	<b>-6.17</b>
<b>10</b>	<b>Other Comprehensive Income</b>						
	(a) (i) Items that will not be reclassified to profit or loss	-	-3.02	-1.29	3.02	-35.01	105.05
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-0.76	-0.33	0.76	-8.81	-0.07
	(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	-	-	-	-	-	-
	<b>Other Comprehensive Income (a+b)</b>	<b>-</b>	<b>-2.26</b>	<b>-0.97</b>	<b>2.26</b>	<b>-26.20</b>	<b>105.12</b>
<b>11</b>	<b>Total Comprehensive Income for the period (9+10)</b>	<b>9.25</b>	<b>8.48</b>	<b>9.03</b>	<b>31.87</b>	<b>1.81</b>	<b>98.95</b>
<b>12</b>	<b>a) Paid-up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>350.00</b>	<b>350.00</b>	<b>350.00</b>	<b>350.00</b>	<b>350.00</b>	<b>350.00</b>
<b>13</b>	<b>Earnings Per Share (Not annualised)</b>						
	(a) Basic	0.26	0.31	0.29	0.85	0.80	-0.18
	(b) Diluted	0.26	0.31	0.29	0.85	0.80	-0.18

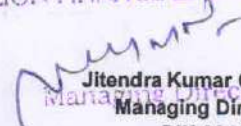


**Notes**

- 1) The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on February 13, 2024 respectively. The Statutory auditors of the Company have carried out a limited review of the results for quarter and nine months ended December 31, 2023.
- 2) 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.
- 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.
- 5) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.
- 6) The previous quarter/ period figures have been regrouped /reclassified, wherever found necessary, to confirm to the current quarter/period presentation.
- 7) The above unaudited Financial Results of the Company are available on the Company's website [www.decillion.co.in](http://www.decillion.co.in) and also on the website of BSE Limited

For and on behalf of the Board  
Decillion Finance Limited

DECILLION FINANCE LIMITED

  
Jitendra Kumar Goyal  
Managing Director  
DIN 00468744

Place : Kolkata  
Date: 13-02-2024



**Independent Auditor's Review Report on the Unaudited Financial Results of Decillion Finance Limited for the Quarter and nine months ended December 31, 2023 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 and nine months ended December 31, 2023 ("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) 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 terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Ghosh & Basu LLP**  
**Chartered Accountants**  
**FRN: E300013**

*Manas Ghosh*



**Manas Ghosh**  
**Partner**  
**M.No. 015711**

**UDIN: 24015711BKGTLZ6163**

**Place: Kolkata**  
**Date: 13.02.2024**