



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, 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

BSE Scrip Code - 539190

CSE Scrip Code: 013097

Sub: Outcome of the Board Meeting held on Saturday, 13th November, 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, we wish to inform you that Board of Directors at their meeting held today i.e. on 13th November, 2021, has considered and approved the Un-audited Financial Results for the quarter and half-year ended 30th September, 2021 along with the Limited Review Report issued by Statutory Auditor of the Company and other matters as per the Agenda of the Meeting.

Copy of Un-audited Financial Results along with Limited Review Report has been enclosed herewith.

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

Kindly took note of the same.

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 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, 2021 and year to date from April 1, 2021 to September 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 (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 C.K. Chandak & Co
Chartered Accountants

ICAI Firm Registration Number: 326844E

Chandra Kumar Chandak

CA. Chandra Kumar Chandak
(Proprietor)
Membership No - 054297
UDIN: 21054297AAAANZ2968



Place: Kolkata

Date: November 13, 2021

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

Sl. No.	Particulars	Quarter ended			Half year ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operation						
	a. Interest Income	23.84	14.69	15.52	38.53	30.80	62.26
	b. Dividend	0.20	0.01	0.13	0.22	0.13	0.35
	c. Net Gain on Fair Value Change	4.14		2.18	4.14	9.18	-
	Total Revenue from Operations	28.18	14.71	17.83	42.89	40.10	62.61
2	Other Income					0.07	2.40
3	Total Revenue (1+2)	28.18	14.71	17.83	42.89	40.18	65.01
4	Expenses						
	a. Finance cost	-		-		-	0.03
	b. Net Loss on Fair Value Change	(2.57)	2.57	-		-	3.91
	c. Impairment of Financial Instruments	3.31	1.28	(2.01)	4.59	1.73	
	d. Employee benefits expense	5.10	6.25	3.26	11.35	6.45	17.17
	e. Bad debt	-		-		-	3.12
	f. Listing fees	2.90	0.21	-	3.11	3.75	4.38
	g. Other Expenses	1.25	1.29	4.47	2.54	5.24	5.18
	Total Expenses	9.99	11.59	5.72	21.58	17.17	33.80
5	Profit / (Loss) before exceptional items and tax (3-4)	18.19	3.11	12.11	21.31	23.01	31.21
6	Exceptional Items-(Expense)/Income						
7	Profit / (Loss) before tax (5 ± 6)	18.19	3.11	12.11	21.31	23.01	31.21
8	Tax Expense						
	a) Current Tax	3.91	1.14	1.58	5.06	3.86	0.71
	b) Tax adjustment of Earlier Years				7.91		
	c) Deferred Tax	(0.86)	(0.33)	0.45	(1.19)	(0.59)	0.46
	Total Tax Expense	3.05	0.81	2.03	11.78	3.27	1.17
9	Profit / (Loss) for the period (7 ± 8)	15.14	2.30	10.08	9.53	19.74	30.04
10	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to profit or loss	2.31	34.21	2.45	36.52	8.13	(18.41)
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.52	1.81	0.64	2.33	2.11	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)	1.79	32.41	1.81	34.20	6.01	(20.19)
11	Total Comprehensive Income for the period (9+10)	16.93	34.71	11.89	43.73	25.76	9.84
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	0.43	0.07	0.29	0.27	0.56	0.86
	(b) Diluted	0.43	0.07	0.29	0.27	0.56	0.86



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Unaudited Statement of Assets and Liabilities			
1 (Rs in Lacs unless otherwise stated)			
SL. No.	Particulars	As at 30/09/2021	As at 31/03/2021
1		(Unaudited)	(Audited)
A	ASSETS		
1	(1) Financial Assets		
	(a) Cash & Cash Equivalent	2.86	1.94
	(b) Bank Balance other than (a) above	-	-
	(c) Receivables		
	(i) Trade receivables	0.00	26.60
	(d) Loans	838.55	751.34
	(e) Investments	276.44	234.10
	(f) Other financial assets	54.47	102.40
	Sub Total - Financial Assets	1172.31	1116.37
2	(2) Non Financial Assets		
	(a) Current tax assets (net)	4.32	8.78
	(b) Deferred tax assets (net)	6.51	7.64
	(c) Other non-financial assets	0.82	0.82
	Sub Total - Non Financial Assets	11.65	17.24
	TOTAL - ASSETS	1183.96	1133.61
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	-	-
	(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	0.00	0.00
2	Non-financial liabilities		
	(a) Other Non financial liabilities	7.63	1.01
	Sub Total - Non Financial Liabilities	7.63	1.01
3	Equity		
	(a) Equity Share Capital	350.00	350.00
	(b) Other Equity	826.33	782.60
	Total - Equity	1176.33	1132.60
	Total Liabilities and Equity	1183.96	1133.61



DECILLION FINANCE LIMITED

2) UNAUDITED STATEMENT OF CASH FLOW for the half year ended 30th September, 2021
(Rs in Lacs)

Particulars	Half year ended 30-09-2021 (Unaudited)	Half year ended 30-09-2020 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before exceptional items and tax	✓ 21.31	23.10
<i>Adjustments to reconcile profit before exceptional items and tax to net cash flow provided by operating activities</i>		
Interest on TDS/ Income tax refund		-0.07
Expected credit loss	✓ 4.59	1.73
	4.59	1.66
Operating profit/loss before working capital changes	25.90	24.76
<i>Adjustments to reconcile operating profit to cash flow provided by changes in working capital</i>		
Decrease/ (Increase) in loans	- 91.80	-34.52
Decrease/ (Increase) in investments	- 5.82	-1.64
Decrease/(increase) in trade and other receivables	✓ 26.60	-2.50
Decrease/(Increase) in other financial Assets	✓ 47.93	16.68
Decrease / (Increase) in other non-financial assets	- 4.46	0.00
(Decrease)/ Increase in other non-financial liabilities	✓ 6.62	0.16
(Decrease)/Increase in trade payables		0.45
	-12.01	-21.37
Cash generated from operations	13.89	3.39
Tax Expense	12.97	3.86
Exceptional items		
Net cash generated from operating activities	0.92	-0.47
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest on TDS/Income tax refunds		0.07
Net cash used in investing activities	0.00	0.07
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expense		
Short term borrowings/(repayment) (other than debt instruments)	-	
Net cash (used in) financing activities	0.00	0.00
Net decrease/ Increase in cash and cash equivalents (A+B+C)	0.92	-0.40
Opening cash and cash equivalents	-1.94	1.34
Closing cash and cash equivalents	2.86	0.94

The above Cash Flow Statement has been prepared under the " Indirect Method " as set out in the Indian Accounting Standard (Ind AS)-7

Cash and cash equivalents as at the Balance Sheet date consists of:

(Rs in Lacs)

Particulars	Half year ended 30-09-2021 (Unaudited)	Half year ended 30-09-2020 (Unaudited)
Balances with banks		
On current accounts	2.84	0.84
Cash on hand	0.01	0.10
Closing cash and cash equivalents	2.86	0.94



Notes

3) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on November 13, 2021 respectively. The Statutory Auditors of the Company have carried out a limited review of the results for quarter and half year ended 30th September, 2021.

4) These results 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) Tax adjustment of earlier years represents Income tax of Rs 7.91 Lacs paid under the Vivad Se Vishwas Scheme for the past assessment years.

7) 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.

8) The figures for the quarter ended 30 September 2021 represents the balance between unaudited financials in respect of the quarter ended 30 June 2021 and unaudited year-to-date figures upto 30 September 2021 which were subjected to limited review.

9) The amounts reflected as "0" in the financial information are values with less than rupees one lakhs.

10) Previous quarter and half year ended figures have been regrouped /reclassified, wherever found necessary, to confirm to the current quarter /half year/year end presentation.

Place : Kolkata
Date: 13-11-2021



For and on behalf of the Board
DECILLION FINANCE LIMITED

(Jitendra Kumar Goyal)
Managing Director
DIN 00468744