



# 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: 29<sup>th</sup> May, 2019

**The Secretary,  
BSE Limited  
Floor 25, P J Towers,  
Dalal Street,  
Mumbai – 400 001**

**Scrip code - 539190**

**The Secretary,  
The Calcutta Stock Exchange Limited  
7, Lyons Range,  
Kolkata – 700001  
Scrip Code - 013097**

Dear Sir/Madam,

**Sub: Outcome of Board Meeting -29<sup>th</sup> May, 2019**

This is to inform you that the Board of Directors in its meeting held today i.e. 29.05.2019 has inter-alia, transacted the following business:-

1. Approved the Annual Audited Accounts (both Standalone & Consolidated) for the Financial year ended on 31.03.2019.
2. Approved the Audited Financial Results (both Standalone & Consolidated) for the quarter and year ended on March 31, 2019 along with Auditor's Report thereon pursuant to 30 (6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) being annexed herewith as Annexure - I.
3. The Company made a declaration pursuant to 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) on the un-modified opinion of the Auditors' Report being annexed herewith as Annexure - II.
4. Approved the appointment of CS Rajesh Ghorawat (FCS:7226), a Practicing Company Secretary, as the Secretarial Auditor of the Company for the Financial Year 2019-20.
- 5. The proposed Extra-ordinary General Meeting of the Company scheduled to be held on 24<sup>th</sup> June, 2019 has been postponed due to some technical reasons and re-scheduled to be held on 16<sup>th</sup> July, 2019.

The meeting commenced at 7.40 p.m. and concluded at 8.05 p.m.

This is for your information and record.

Thanking you.

Yours faithfully,  
for **Decillion Finance Limited**

  
**(Jitendra Kumar Goyal)**  
**Managing Director**  
**DIN: 00468744**

**INDEPENDENT AUDITOR'S REPORT ON STANDALONE FINANCIAL RESULTS OF DECILLION FINANCE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015.**

**To the Board of Directors of Decillion Finance Limited**

We have audited the accompanying standalone financial results of **Decillion Finance Limited** ('the Company') for the year ended 31st March 2019 ('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 ('Listing Regulations'). Attention is drawn to the fact that the figures for the quarter ended 31<sup>st</sup> March 2019 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the audited year to date figures upto the end of the third quarter of the relevant financial year.

These standalone financial results have been prepared from the audited annual standalone financial statements and audited quarterly standalone financial results upto the end of the third quarter, which are the responsibility of the Company's management and have been approved by the Board of Directors in their meeting held on 29<sup>th</sup> May 2019. Our responsibility is to express an opinion on these standalone financial results based on our audit of such standalone financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the Companies (Accounting Standards) Rules, as per Section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the standalone financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the





amounts disclosed as standalone financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these standalone annual financial results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard; and

(ii) give a true and fair view of the net profit and other financial information for the year ended 31<sup>st</sup> March 2019.

Place: Kolkata  
Date: 29.05.2019

For C.K. Chandak & Co  
Chartered Accountants  
FRN 326844E



*Chandra Kumar Chandak*

(Chandra Kumar Chandak)  
Proprietor  
Membership No.: 054297

**INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATED FINANCIAL RESULTS OF DECILLION FINANCE LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS, 2015.**

**To the Board of Directors of Decillion Finance Limited**

We have audited the consolidated annual financial results of **Decillion Finance Limited** ('the Company') for the year ended 31<sup>st</sup> March 2019 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to the fact that the figures for the quarter ended 31<sup>st</sup> March 2019 and the corresponding quarter ended in the previous year as reported in these consolidated financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter for the current and previous financial year had only been reviewed and

- not subjected to audit.

These consolidated annual financial results have been prepared from the audited consolidated annual financial statements which are the responsibility of the Company's management and have been approved by the Board of Directors in their meeting held on 29<sup>th</sup> May 2019. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated annual financial statements, which have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial results are free of





material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as consolidated financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We did not audit the financial statements of its subsidiaries, included in the consolidated annual financial results whose annual financial statements reflect total assets of Rs 178.74 Lacs as at 31<sup>st</sup> March 2019 as well as total revenues of Rs 15.00 Lacs for the year ended 31<sup>st</sup> March 2019. The consolidated annual financial results also include the Group's share of loss of Rs 3.86 Lacs for the year ended 31<sup>st</sup> March 2019 as considered in the Statements, in respect of the subsidiaries, whose financial statements have not been audited by us. These financial statements and other financial information have been audited by other auditors whose reports has been furnished to us and our opinion on the consolidated annual financial results, to the extent they have been derived from such annual financial statements and financial information is based solely on the reports of the other auditors. Our opinion is not modified in respect of this matter.

The audited consolidated financial results for the corresponding quarter and year ended 31<sup>st</sup> March 2018 included in the Statement, were audited by the predecessor auditor, whose audit report dated 30<sup>th</sup> May 2018 expressed an unmodified opinion on those audited consolidated financial results. Our opinion is not modified in respect of this matter.

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of reports of other auditors and management certified accounts on separate financial statements and on other information of the subsidiaries aforesaid, these consolidated annual financial results:

- (i) include the annual financial results of the following entities;

Serial No	Name of the Entity	Relationship
1	Littlestar Tracom LLP	Subsidiary
2	Maruti Tie-up LLP	Subsidiary



(ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with relevant SEBI circulars in this regard; and

(iii) gives a true and fair view of the consolidated net profit and other financial information of the Company including its subsidiary for the year ended 31<sup>st</sup> March 2019.

Place: Kolkata  
Date: 29.05.2019

For C.K. Chandak & Co  
Chartered Accountants  
FRN 326844E



*Chandra*

(Chandra Kumar Chandak)  
Proprietor  
Membership No.: 054297



**DECILLION FINANCE LIMITED**

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**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED 31ST MARCH, 2019**

Sl. No.	PART-1 Particulars	(Rs. In Lakhs)						
		STANDALONE			CONSOLIDATED			
		Quarter ended		Year ended		Year ended		
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018
	Audited	Unaudited	Audited	Audited	Audited	Audited	Audited	
1	<b>Revenue</b>							
	a) Revenue from Operations	78.48	30.17	46.62	151.85	295.52	166.85	295.72
	b) Other Income	(28.80)	0.25	15.22	12.93	19.97	12.93	19.97
	<b>Total Income</b>	<b>49.68</b>	<b>30.42</b>	<b>61.84</b>	<b>164.78</b>	<b>315.49</b>	<b>179.78</b>	<b>315.69</b>
2	<b>Expenses</b>							
	a. Purchase of stock-in-trade	15.17	88.22	33.91	120.00	311.84	120.00	311.84
	b Changes in inventories of stock -in-trade	72.10	(81.26)	27.97	(2.94)	(22.57)	12.06	(22.37)
	c Employee benefits expense	2.53	2.95	1.96	9.73	7.31	9.73	7.31
	d. Finance Cost	0.00	0.00	0.00	0.00	0.00	6.12	0.12
	e Depreciation Expenses	0.00	0.00	0.02	0.02	0.08	0.02	0.08
	f Listing Fees	0.00	0.00	0.00	3.16	3.08	3.16	3.08
	g Professional Fees	3.31	0.07	0.00	4.38	0.68	4.38	0.69
	h Other Expenses	5.68	0.69	1.50	8.16	5.15	8.40	5.46
	<b>Total Expenses</b>	<b>98.79</b>	<b>10.68</b>	<b>65.37</b>	<b>142.50</b>	<b>305.57</b>	<b>163.86</b>	<b>306.20</b>
3	<b>Profit / (Loss) before exceptional and extraordinary items and tax(1 - 2)</b>	<b>(49.11)</b>	<b>19.74</b>	<b>(3.53)</b>	<b>22.28</b>	<b>9.91</b>	<b>15.92</b>	<b>9.49</b>
4	<b>Exceptional Items-(Expense)/Income</b>	-	-	-	-	-	-	-
5	<b>Profit / (Loss) before Extraordinary Items and Tax (3 ± 4)</b>	<b>(49.11)</b>	<b>19.74</b>	<b>(3.53)</b>	<b>22.28</b>	<b>9.91</b>	<b>15.92</b>	<b>9.49</b>
6	<b>Extraordinary Items Items-(Expense)/Income</b>	-	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5 ± 6)</b>	<b>(49.11)</b>	<b>19.74</b>	<b>(3.53)</b>	<b>22.28</b>	<b>9.91</b>	<b>15.92</b>	<b>9.49</b>
8	<b>Tax Expense</b>							
	a) Current Tax	4.21	-	1.73	4.21	1.73	4.21	1.73
	b) Taxation for earlier years	-	-	0.06	-	0.06	-	0.06
	c) Deferred Tax	-	-	-	-	-	-	-
	<b>Total Tax Expense</b>	<b>4.21</b>	<b>-</b>	<b>1.79</b>	<b>4.21</b>	<b>1.79</b>	<b>4.21</b>	<b>1.79</b>
9	<b>Net Profit / (Loss) for the period (7 ± 8)</b>	<b>(53.32)</b>	<b>19.74</b>	<b>(5.32)</b>	<b>18.07</b>	<b>8.12</b>	<b>11.71</b>	<b>7.69</b>
10	<b>Minority Interest</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>N.A.</b>	<b>(2.50)</b>	<b>(0.09)</b>
11	<b>Profit for the year (after adjustment for Minority Interest) (9-10)</b>	<b>(53.32)</b>	<b>19.74</b>	<b>(5.32)</b>	<b>18.07</b>	<b>8.12</b>	<b>14.20</b>	<b>7.82</b>
12	<b>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>350.00</b>
13	<b>Reserves Excluding Revaluation Reserves as per Audited Balance Sheet of previous accounting year</b>	-	-	-	797.18	779.35	792.91	778.95
14	<b>Earnings Per Share (Not annualised)</b>							
	(a) Basic	(1.52)	0.56	(0.15)	0.52	0.23	0.41	0.22
	(b) Diluted	(1.52)	0.56	(0.15)	0.52	0.23	0.41	0.22

**Notes:**

- The above results were reviewed and approved by the audit committee at their meeting held on 29.05.2019 and Board of Directors approved the same at their meeting held on 29.05.2019
- The Company's main business is Finance and Investment activities falling under one business head. Hence, Segment Reporting as per AS - 17 is not applicable for the Company.
- The Company does not have any Exceptional or Extraordinary item to report for the above period.
- The Financial Results for the quarter and year ended 31.03.2018 have been audited by the previous statutory auditor of the company.
- Previous period figures have been regrouped/reclassified to conform with current period presentation.
- The figures for the last quarter of the current year and the previous year are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2019 and the unaudited published year to date figures upto the third quarter ended 31st December 2018, which were subjected to limited review.

For and on behalf of the Board  
For Decillion Finance Limited

(Jitendra Kumar Goyal)  
Managing Director  
DIN 00468744

Date: 29.05.2019  
Place: Kolkata



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**STATEMENT OF ASSETS & LIABILITIES AS ON 31.03.2019**

(Rs. in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	31.03.2019 (Audited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
<b>EQUITY AND LIABILITIES</b>				
<b>(1) SHAREHOLDERS' FUND</b>				
a) Capital	350.00	350.00	350.00	350.00
b) Reserves and Surplus	797.18	779.35	792.91	778.95
<b>(2) MINORITY INTEREST</b>	N.A	N.A	36.36	38.82
<b>(3) NON CURRENT LIABILITIES</b>				
(a) Financial liabilities				
(i) Long Term Borrowings	-	-	33.51	80.61
<b>(4) CURRENT LIABILITIES</b>				
a) Other current liabilities	1.94	1.76	2.65	1.95
b) Short Term Provisions	2.00	1.76	2.00	1.76
<b>TOTAL</b>	<b>1,151.12</b>	<b>1,132.87</b>	<b>1,217.43</b>	<b>1,252.09</b>
<b>ASSETS</b>				
<b>(1) NON CURRENT ASSETS:</b>				
a) Fixed Assets	-	0.02		0.02
b) Goodwill on consolidation	N.A	N.A	13.84	13.84
c) Non-current investments	211.42	169.36	232.24	225.46
<b>(2) CURRENT ASSETS</b>				
a) Inventories	115.38	112.44	144.78	159.02
b) Trade receivables	2.12	18.17	2.12	18.17
c) Cash and cash equivalents	1.61	122.33	3.86	125.03
d) Short-term loans and advances	808.38	710.56	808.38	710.56
e) Other Current Assets	12.22	-	12.22	-
<b>TOTAL</b>	<b>1,151.12</b>	<b>1,132.87</b>	<b>1,217.43</b>	<b>1,252.09</b>

For and on behalf of the Board  
For Decillion Finance Limited



(Jitendra Kumar Goyal)  
Managing Director  
DIN 00468744

Date: 29.05.2019

Place: Kolkata





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## Annexure-II

Date: 29<sup>th</sup> May, 2019

The Secretary,  
BSE Limited  
Floor 25, P J Towers,  
Dalal Street,  
Mumbai – 400 001

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

Scrip code: 539190

Dear Sir/ Madam,

**Sub: Declaration under Regulation 33(3)(d) of Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular no. CIR/CFD/CMD/56/2016 dated 27 May, 2016**

In compliance with the provisions of Regulation 33(3)(d) of Securities & Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular no. CIR/CFD/CMD/56/2016 dated 27 May, 2016, we hereby declare that M/s C. K. Chandak & Co., Chartered Accountants, Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company (Standalone and Consolidated) for the quarter and year ended March 31, 2019.

This is for your information and record.

- Thanking you.

Yours faithfully,  
For Decillion Finance Limited

  
(Jitendra Kumar Goyal)  
Managing Director  
DIN: 00468744