



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 : L65999WB1995PLC057887

Date: 17.11.2025

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 - 700 001

Scrip Code - 539190

Scrip Code - 013097

Sub: Newspaper Publication of Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2025

Dear Sir/Madam,

Pursuant to Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the newspaper clippings of the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2025 as published in the following newspapers:-

1. Financial Express (National Daily Newspaper) dated 16.11.2025
2. Arthik Lipi (Regional Daily Newspaper) dated 16.11.2025

This is for your information and record.

Thanking you

Yours faithfully,
For Decillion Finance Limited

Shruti Poddar
Company Secretary & Compliance Officer

Encl: As above

SREELEATHERS LIMITED

Registered Office : 6, Tottee Lane, Kolkata - 700 016

Ph. No.: 033 2286 1571, Fax No.: 22176468

Email: sreeleathers@sreeleathers.com; Website: www.sreeleathers.com

CIN: L67190WB1991PLC050656

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2025

(Rs. In Lakh except EPS)

| Sl. No. | Particulars | Quarter Ended | | Half Year Ended | | Year Ended | |
|---------|--|---------------|-------------|-----------------|-------------|-------------|-------------|
| | | 30-Sep-2025 | 30-Jun-2025 | 30-Sep-2024 | 30-Sep-2025 | 30-Sep-2024 | 31-Mar-2025 |
| 1 | Income | | | | | | |
| 2 | Revenue from operations | 7,471.47 | 5,009.61 | 6,266.41 | 12,481.09 | 11,135.54 | 21,992.71 |
| 3 | Other income | 24.18 | 15.02 | 29.14 | 39.20 | 39.21 | 151.93 |
| | Total income | 7,495.65 | 5,024.63 | 6,295.55 | 12,520.29 | 11,174.75 | 22,144.64 |
| 4 | Expenses | | | | | | |
| 5 | a) Purchase of Stock in Trade | 5,729.46 | 4,010.43 | 4,918.64 | 9,739.89 | 8,426.04 | 16,488.67 |
| 6 | b) Changes in inventories of finished goods, stock in process and stock in trade | (14.00) | 83.56 | (143.36) | 69.56 | 85.44 | 328.72 |
| 7 | c) Research and development expenses | 200.73 | 191.42 | 202.45 | 422.15 | 369.69 | 859.42 |
| 8 | d) Finance costs | 8.57 | 8.06 | 8.43 | 16.63 | 21.42 | 42.43 |
| 9 | e) Depreciation and Amortisation expenses | 33.12 | 32.86 | 26.64 | 65.97 | 56.41 | 121.47 |
| 10 | f) Discount Allowed | 167.62 | 135.23 | 62.69 | 302.85 | 119.49 | 289.51 |
| 11 | g) Other expenses | 190.02 | 162.55 | 231.36 | 352.57 | 440.67 | 833.32 |
| | Total expenses | 6,345.52 | 4,624.11 | 5,305.83 | 10,969.62 | 9,551.16 | 18,954.54 |
| 12 | 4) Profit/(Loss) before exceptional items and tax (1+2-3) | 1,150.13 | 400.52 | 989.72 | 1,550.67 | 1,623.59 | 3,190.10 |
| 13 | 5) Exceptional items | - | - | - | - | - | - |
| 14 | 6) Profit/(Loss) before tax (6-7) | 1,150.13 | 400.52 | 989.72 | 1,550.67 | 1,623.59 | 3,190.10 |
| 15 | 7) Tax expense | - | - | - | - | - | - |
| 16 | 8) Profit/(Loss) before tax (6-7) | 1,150.13 | 400.52 | 989.72 | 1,550.67 | 1,623.59 | 3,190.10 |
| 17 | 9) Total Comprehensive Income | 291.98 | 109.85 | 344.29 | 401.83 | 520.97 | 937.49 |
| 18 | 10) Deferred Tax Charge/(Credit) | (2.51) | (2.67) | 0.91 | (5.18) | (2.51) | (6.76) |
| 19 | 11) Income tax relating to earlier period | - | - | - | - | 0.01 | 2.24 |
| 20 | 10) Profit/(Loss) for the period (8+9+11) | 860.66 | 293.34 | 644.52 | 1,154.02 | 1,105.12 | 2,257.13 |
| 21 | 11) Other Comprehensive Income (net of tax) | - | - | - | - | - | - |
| 22 | 12) Total Comprehensive Income (10 + 11) | 384.70 | 688.36 | 626.66 | 1,073.06 | 1,048.15 | 2,068.39 |
| 23 | 13) Paid-up Equity Share Capital (Rs. 10/- each) | 2,315.50 | 2,315.50 | 2,315.50 | 2,315.50 | 2,315.50 | 2,315.50 |
| 24 | 14) Reserves excluding revaluation reserve | - | - | - | - | - | - |
| 25 | Earnings per share (Before & after extraordinary items) (of Rs. 10/- each) (not annualised for quarterly figures): | 3.72 | 3.72 | 1.27 | 2.78 | 4.98 | 4.77 |
| 26 | a) Basic (Rs.) | - | - | - | - | - | - |
| 27 | b) Diluted (Rs.) | - | - | - | - | - | - |
| 28 | See accompanying notes to the financial results | - | - | - | - | - | - |

Notes:

- The above Unaudited standalone financial results have been reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 14th November 2025. The financial results for the quarter and half year ended 30th September, 2025 have been subjected to Limited Review by the Company's Statutory Auditor.
- These results have been prepared in accordance with the IndAS notified under the companies (Indian Accounting Standard) Rules, 2015 (as amended) (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The figure for the corresponding previous periods have been regrouped/rearranged wherever necessary to make them comparable.
- The company has only one segment, therefore segment reporting under IndAS 108 is not required.

Unaudited Standalone Statement of Assets & Liabilities as on 30th September, 2025 (Rs. In Lakhs)

| Sl. No. | Particulars | As at 30 September, 2025 | | As at 31st March, 2025 | |
|--|-------------|---------------------------------------|-----------------------------------|---------------------------------------|-----------------------------------|
| | | As at 30 September, 2025 Unaudited | As at 31st March, 2025 Audited | As at 30 September, 2025 Unaudited | As at 31st March, 2025 Audited |
| I. ASSETS | | | | | |
| 1) Non - Current Assets | | | | | |
| (a) Property, Plant and Equipment | 14,883.73 | | 14,926.89 | | |
| (b) Right to Use Assets | 161.03 | | 177.98 | | |
| (c) Intangible Assets | 121.91 | | 121.91 | | |
| (d) Financial Assets | | | | | |
| (i) Non - Current Investments | 34,328.16 | | 31,489.16 | | |
| (ii) Other Financial Assets | 17.70 | | 17.70 | | |
| (e) Other Non - Current Assets | 0.33 | | 0.38 | | |
| 2) Current Assets | | | | | |
| (a) Inventories | 852.45 | | 922.01 | | |
| (b) Financial Assets | | | | | |
| (i) Trade Receivables | 77.88 | | 47.19 | | |
| (ii) Cash and Cash Equivalents | 784.02 | | 526.26 | | |
| (iii) Other Bank Balances | 250.00 | | 260.56 | | |
| (iv) Other Current Financial Assets | 143.00 | | 63.90 | | |
| (c) Current Tax Assets (net) | 94.15 | | 42.59 | | |
| Total Assets | | 51,714.36 | | 48,596.53 | |
| II. EQUITY AND LIABILITIES | | | | | |
| (1) Equity | | | | | |
| (a) Equity Share Capital | 2,315.50 | | 2,315.50 | | |
| (b) Other Equity Liabilities | 46,121.51 | | 48,437.01 | | |
| (2) Non - Current Liabilities | | | | | |
| (a) Financial Liabilities | | | | | |
| (i) Lease Liability | 201.97 | | 221.36 | | |
| (ii) Other Non Current Liabilities | 122.07 | | 122.07 | | |
| (b) Provisions | 23.42 | | 23.42 | | |
| (c) Deferred Tax Liability (net) | 976.62 | | 812.37 | | |
| (3) Current Liabilities | | | | | |
| (a) Financial Liabilities | | | | | |
| (i) Trade Payables | 1,096.94 | | 549.82 | | |
| total outstanding dues to micro and small enterprises | | | | | |
| total outstanding dues of Creditors other than micro and small enterprises | | | | | |
| (ii) Lease Liability | 320.10 | | 183.08 | | |
| (iii) Other Financial Liabilities | 37.84 | | 34.74 | | |
| (iv) Other Current Liabilities | 185.94 | | 136.55 | | |
| (c) Provisions | 290.88 | | 245.45 | | |
| (d) Current Tax Liability (net) | 21.57 | | 19.57 | | |
| Total Equity and Liabilities | | 51,714.36 | | 48,596.53 | |

Standalone Unaudited Statement of Cash Flows for the Half Year Ended 30th September, 2025 (Rs. In Lakhs)

| Particulars | Half Year ended | | Half Year ended | |
|--|-----------------|------------|-----------------|------------|
| | 30.09.2025 | 30.09.2024 | 30.09.2025 | 30.09.2024 |
| A. Cash Flow From Operating Activities | | | | |
| Net Profit (Loss) Before Tax | | | | |
| Adjustment: | | | | |
| Depreciation & Amortisation | 65.97 | | 56.41 | |
| Finance cost | 16.63 | | 21.42 | |
| Less: | | | | |
| Rent Received | 0.02 | | 0.02 | |
| Sundry Balance Written off | 0.22 | | 0.01 | |
| Profit on Mutual Fund | 38.45 | | 38.69 | |
| Interest Income | | | | |
| Operating profit Before working Capital changes | | | | |
| Adjustment for Changes in working Capital: | | | | |
| Stock in Trade | 69.56 | | 85.44 | |
| Trade receivable | (30.69) | | 10.09 | |
| Other financial assets | (79.10) | | (62.56) | |
| Trade payables | 684.14 | | 50.86 | |
| Other financial liabilities | 49.39 | | 15.23 | |
| Other current liabilities | 42.74 | | 77.39 | |
| Cash Generated from Operation | | | | |
| Tax Paid | 2,330.62 | | 1,858.26 | |
| Net Cash Generated From/(used in) Operating Activities (A) | 1,841.13 | | 1,456.73 | |
| B. Cash flow from Investing Activities | | | | |
| Interest income | 38.45 | | 19.58 | |
| Rent Received | 0.02 | | 0.02 | |
| Purchase of Fixed Assets | (5.86) | | (184.61) | |
| Investment in Mutual Fund | (1,606.47) | | (5,539.36) | |
| Redemption From Mutual Fund | 10.22 | | 5,526.93 | |
| | | | | |

