

# G. K. KEDIA & CO.

CHARTERED ACCOUNTANTS  
(ISO 9001:2015 Certified & Peer Reviewed)

## Limited Review Report

*Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015*

To,

The Board of Directors

**DECOROUS INVESTMENT AND TRADING COMPANY LIMITED**

R-489, GF-B, Ground Floor, New Rajinder Nagar,

New Delhi – 110060

We have reviewed the accompanying statement of audited financial results of **DECOROUS INVESTMENT AND TRADING COMPANY LIMITED [CIN: L67120DL1982PLC289090]**, having its registered office at R-489, GF-B, Ground Floor, New Rajinder Nagar, New Delhi-110060, for the Quarter ended 31.03.2022 and the “Year to date” Results for the period 01.04.2021 to 31.03.2022 attached herewith, being submitted by the company pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: New Delhi

Date: 21.05.2022

For G. K. Kedia & Co.  
Chartered Accountants  
FRN 013016N

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
Partner

Membership No. 544129

**UDIN: 22544129AJIREC9327**



# DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: CIN: L67120DL1982PLC289090

Regd. Office: R-489, GF-B, New Rajinder Nagar, New Delhi - 110060

Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com

## STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND YEAR ENDED 31.03.2022

	Particulars	Quarter ended			Year Ended	
		Quarter ended (31.03.2022)	Preceding Quarter Ended (31.12.2021)	Corresponding Quarter Ended (31.03.2021)	Current Year Ended (31.03.2022)	Previous Year Ended (31.03.2021)
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations					
	Income from Consultancy Business	1,062.50	200.00	800.00	1862.50	1,500.00
II	Other Income/ Receipts	402.99	401.01	371.05	1565.44	1,454.15
III	Total Revenue (I+II)	1,465.49	601.01	1,171.05	3,427.94	2,954.15
IV	Expenses:					
	Employee benefits expense	217.34	253.75	272.00	1154.08	861.40
	Finance costs	0.00	0.00	0.78	0.83	2.84
	Depreciation and amortization expense	1.27	1.28	1.73	5.10	7.21
	Other expenses	356.26	625.23	1639.08	1288.13	2,063.65
	Total Expenses	574.87	880.25	1,913.59	2,448.15	2,935.10
V	Profit before exceptional and extraordinary items and tax (III-IV)	890.62	(279.24)	(742.54)	979.79	19.05
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	890.62	(279.24)	(742.54)	979.79	19.05
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	7.50
IX	PROFIT BEFORE TAX (VII-VIII)	890.62	(279.24)	(742.54)	979.79	11.55
X	Tax Expense					
	(1) Current Tax	252.91	0.00	3.49	252.91	3.49
	(2) Deferred Tax	1.84	0.00	1.82	1.84	1.82
XI	Profit (Loss) for the period from continuing operations (IX-X)	635.88	(279.24)	(747.85)	725.05	6.24
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	635.88	(279.24)	(747.85)	725.05	6.24
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	635.88	(279.24)	(747.85)	725.05	6.24
XVIII	Earning per Share					
	(for continuing and discontinuing operations)					
	(Equity share of par value of Rs.10 each)					
	Basic	0.184	(0.081)	(0.217)	0.210	0.002
	Diluted	0.184	(0.081)	(0.217)	0.210	0.002

- NOTES: 1. No investor's complaint was received & No complaint pending at the beginning or end of Quarter / Year.  
2. Results were taken on record by Audit Committee & Board of Directors in meetings held on 21.05.2022  
3. Shares stand Listed at BSE & CSE.  
4. Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.  
5. Paid-up Capital = 34,50,000 equity shares of Rs. 10/- = Rs. 3,45,00,000/-

For G. K. Kedia & Co.  
Chartered Accountants  
Firm's Registration No. 013016N

*Kanishka Aggarwal*  
Kanishka Aggarwal  
Partner  
M. No. 544129



For Decorous Investment & Trading Company Ltd.  
For DECOROUS INVESTMENT & TRADING CO LTD

*Raj Kumar Gupta* Director/Auth. Sign.  
WTD & CFO, DIN: 00074532

Place: New Delhi  
Date: 21.05.2022



**DECOROUS INVESTMENT AND TRADING COMPANY LTD.****CIN: L67120DL1982PLC289090****Regd. Office: R-489, GF-B, New Rajinder Nagar, New Delhi - 110060****Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com****STATEMENT OF ASSETS & LIABILITIES****(Rs. In thousands)**

<b>Particulars</b>	<b>AS AT 31.03.2022</b>	<b>AS AT 30.09.2021</b>
<b>Assets</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	24.81	27.35
(b) Financial Assets		
(i) Loans	16,000.00	15,500.00
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	14.50	16.33
(d) Other Non Current Asset	11,300.00	12,700.00
<b>Total non-current assets</b>	<b>27,839.30</b>	<b>28,743.69</b>
(a) Financial Assets		
(i) Trade Receivable	0.00	0.00
(ii) Cash and Cash Equivalents	6,844.91	2,798.30
(iii) Loans	0.00	0.00
(iv) Other Financial Assets	485.09	382.32
(b) Other Current Assets	0.00	150.00
(c) Current Tax Asset	370.65	422.31
<b>Total current assets</b>	<b>7,700.64</b>	<b>3,752.93</b>
<b>Total Assets</b>	<b>35,539.94</b>	<b>32,496.61</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
(a) Equity Share Capital	34,500.00	34,500.00
(b) Other Equity	773.30	416.66
<b>Total equity</b>	<b>35,273.30</b>	<b>34,916.66</b>
<b>Current liabilities</b>		
Current tax Liabilities	212.00	0.00
Other current liabilities	54.65	(2,420.05)
<b>Total current liabilities</b>	<b>266.65</b>	<b>(2,420.05)</b>
<b>Total liabilities</b>	<b>266.65</b>	<b>(2,420.05)</b>
<b>Total equity and liabilities</b>	<b>35,539.94</b>	<b>32,496.61</b>

**NOTES:-**

- 1 The statement of Assets & Liabilities are in accordance with Indian Accounting Standards as notified by Ministry of Corporate Affairs and other Recognised accounting practices and policies to the extent applicable
- 2 The value of Assets & Liabilities as on 31.03.2022 and 30.09.2021 is as per IND AS.

**For G. K. Kedia & Co.**  
**Chartered Accountants**

Firm's Registration No. 013016N

**Kanishka Aggarwal**

Partner

M. No. 544129

Place: New Delhi

Date: 21.05.2022

**For Decorous Investment & Trading**

**Company Limited**

For DECOROUS INVESTMENT & TRADING CO LTD

**Raj Kumar Gupta** Director/Auth. Sign.

WTD & CFO

DIN 00074483

