

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 unaudited 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 and Nine Months Ended 31.12.2023 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.

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

Kanishka Aggarwal
Kanishka Aggarwal
Partner

M. No. 544129

UDIN: 24544129BKABCU2066

Place: New Delhi

Date: 12.02.2024



Head Office : 812 Naurang House, 21 Kasturba Gandhi Marg, Connaught Place, New Delhi - 110001 Ph. : 46259900 Mobile : 8826897200

Branch Office : 2044/6, Chuna Mandi, Chitra Gupta Road, Pahar Ganj, New Delhi - 110055 Ph. : 47259900 Mobile : 8826897201

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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 PROFIT & LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2023

(Rs. In thousands)

| Particulars | Quarter ended | | | Nine months ended | | Year Ended |
|--|-----------------------------|--|--|------------------------------------|---|--------------------------------------|
| | Quarter ended 31.12.2023 | Preceding Quarter Ended 30.09.2023 | Corresponding Quarter Ended 31.12.2022 | Nine Months Ended 31.12.2023 | Corresponding Nine Months Ended 31.12.2022 | Previous Year Ended 31.03.2023 |
| | Un-audited | Un-audited | Un-audited | Un-audited | Un-audited | Audited |
| I Revenue from Operations | | | | | | |
| Income from Consultancy Business | 0.00 | 300.00 | 300.00 | 600.00 | 900.00 | 2,057.94 |
| II Other Income/ Receipts | 549.88 | 549.88 | 466.76 | 1,589.93 | 1,385.99 | 1,916.99 |
| III Total Revenue (I+II) | 549.88 | 849.88 | 766.76 | 2,189.93 | 2,285.99 | 3,974.94 |
| IV Expenses: | | | | | | |
| Employee benefits expense | 174.00 | 174.00 | 249.00 | 592.00 | 747.00 | 988.00 |
| Finance costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Depreciation and amortization expense | 0.70 | 0.70 | 0.94 | 2.09 | 2.82 | 3.77 |
| Other expenses | 136.59 | 147.33 | 135.83 | 450.43 | 452.38 | 1,665.90 |
| Total Expenses | 311.29 | 322.03 | 385.77 | 1,044.52 | 1,202.20 | 2,657.67 |
| V Profit before exceptional and extraordinary items and tax (III-IV) | 238.58 | 527.85 | 380.99 | 1,145.41 | 1,083.79 | 1,317.26 |
| VI Exceptional items | 0.00 | 0.00 | (9.02) | 0.00 | (9.02) | (9.02) |
| VII Profit before extraordinary items and tax (V-VI) | 238.58 | 527.85 | 390.01 | 1,145.41 | 1,092.81 | 1,326.28 |
| VIII Extraordinary Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IX PROFIT BEFORE TAX (VII-VIII) | 238.58 | 527.85 | 390.01 | 1,145.41 | 1,092.81 | 1,326.28 |
| X Tax Expense | | | | | | |
| (1) Current Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 343.36 |
| (2) Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.74 |
| XI Profit (Loss) for the period from continuing operations (IX-X) | 238.58 | 527.85 | 390.01 | 1,145.41 | 1,092.81 | 981.18 |
| XII Profit/(Loss) from discontinuing operations | 0.00 | 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 | 0.00 |
| XIV Profit/(Loss) from discontinuing operations (after tax) (XII-XIII) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XV Profit/(Loss) for the period (XI+XIV) | 238.58 | 527.85 | 390.01 | 1,145.41 | 1,092.81 | 981.18 |
| XVI Other Comprehensive Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XVII Total Comprehensive Income | 238.58 | 527.85 | 390.01 | 1,145.41 | 1,092.81 | 981.18 |
| XVIII Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each) | | | | | | |
| Basic | 0.069 | 0.153 | 0.113 | 0.332 | 0.317 | 0.284 |
| Diluted | 0.069 | 0.153 | 0.113 | 0.332 | 0.317 | 0.284 |

- 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 12.02.2024
 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

Place: New Delhi
Date: 12.02.2024



For Decorous Investment & Trading Company Ltd.

For DECOROUS INVESTMENT & TRADING CO LTD

RAJ KUMAR GUPTA
WTD & CFO DIN: 00074532

Director/Auth. Sign.