

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 31.03.2025 and “Year to Date” Results for the period 01.04.2024 to 31.03.2025 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: 25544129BMOIBJ8483

Place: New Delhi

Date: 27.05.2025



DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

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

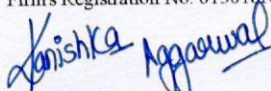
Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com

STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. In 000's)

	Particulars	Quarter Ended			Year Ended	
		Quarter Ended 31.03.2025	Preceding Quarter Ended 31.12.2024	Corresponding Quarter Ended 31.03.2024	Current Year Ended 31.03.2025	Previous Year Ended 31.03.2024
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations	1,897.03	1,488.13	2,775.18	3,385.16	3,375.18
II	Other Income/ Receipts	552.83	549.88	574.67	2,202.45	2,164.60
III	Total Revenue (I+II)	2,449.85	2,038.01	3,349.85	5,587.61	5,539.78
IV	Expenses:					
	Purchase of Stock-in-Trade	1,795.49	1,444.80	2,200.25	3,240.29	2,200.25
	Employee benefits expense	213.40	224.30	174.00	831.70	766.00
	Depreciation and amortization expense	0.44	0.44	0.70	1.76	2.79
	Other expenses	202.69	183.25	195.63	704.36	646.06
	Total Expenses	2,212.02	1,852.79	2,570.57	4,778.11	3,615.09
V	Profit before exceptional and extraordinary items and tax (III-IV)	237.83	185.22	779.28	809.49	1,924.68
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	PROFIT BEFORE TAX (VII-VIII)	237.83	185.22	779.28	809.49	1,924.68
VIII	Tax Expense					
	(1) Current Tax	209.48	0.00	484.21	209.48	484.21
	(2) Deferred Tax	1.52	0.00	1.98	1.52	1.98
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	26.83	185.22	293.09	598.49	1,438.50
X	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	26.83	185.22	293.09	598.49	1,438.50
XIV	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income	26.83	185.22	293.09	598.49	1,438.50
XVI	Earning per Share					
	(for continuing and discontinuing operations)					
	(Equity share of par value of Rs.10 each)					
	Basic	0.008	0.054	0.085	0.173	0.417
	Diluted	0.008	0.054	0.085	0.173	0.417

- 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 **27th May 2025**
 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
Partner
M. No. 544129

For Decorous Investment & Trading Company Ltd.

 
Raj Kumar Gupta **Amit Gupta**
WTD & CFO Director
DIN: 00074532 DIN: 00074483

Place: New Delhi
Date: 27.05.2025



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Regd. Office: R-489, GF-B, New Rajinder Nagar, New Delhi - 110060
Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com
CIN: L67120DL1982PLC289090

STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2025

(Rs. In 000's)

Particulars	AS AT 31.3.2025 (Audited)	AS AT 31.03.2024 (Audited)
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	16.49	18.25
(b) Financial Assets		
(i) Loans	24,300.00	24,100.00
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	9.25	10.77
(d) Other Non Current Asset	8,700.00	8,700.00
Total non-current assets	33,525.74	33,329.03
Current Assets		
(a) Financial Assets		
(i) Cash and Cash Equivalents	604.88	1,851.43
(ii) Other Financial Assets	3,994.46	2,581.80
(b) Other Current Assets	96.34	27.40
(c) Current Tax Assets	218.99	138.77
Total current assets	4,914.67	4,599.39
Total Assets	38,441.00	37,928.42
Equity and liabilities		
Equity		
(a) Equity Share Capital	34,500.00	34,500.00
(b) Other Equity	3,791.46	3,192.97
Total equity	38,291.46	37,692.97
Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables	17.65	2.95
(b) Current Tax Liability(Net)	0.00	149.20
(c) Other Current Liabilities	131.30	83.30
Total current liabilities	148.95	235.45
Total Equity and liabilities	38,441.00	37,928.42

NOTES:-

- 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.
- The value of Assets & Liabilities as on 31.03.2024 and 31.03.2025 is as per IND AS.

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

Kanishka Aggarwal
Kanishka Aggarwal
 Partner
 M. No. 544129

Place: New Delhi
Date: 27.05.2025

For Decorous Investment & Trading Company Limited

Raj Kumar Gupta
Raj Kumar Gupta
 WTD & CFO
 DIN: 00074532

Amit Gupta
Amit Gupta
 Director
 DIN: 00074483



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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(Rs. In 000's)

	PARTICULARS	Year Ended 31.03.2025 (Audited)	Year Ended 31.03.2024 (Audited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	809.49	1,924.68
	Adjustments For :-		
	Add: Depreciation	1.76	2.79
	Less: Interest on Loans	2,199.50	2,164.60
	Less: Interest / Dividend Received	0.00	0.00
	Operating profit before working capital changes	(1,388.25)	(237.13)
	(Increase)/Decrease in other Financial Assets	(1,412.66)	(1,077.52)
	(Increase)/Decrease in other current assets	(68.94)	120.99
	Increase/(Decrease) in current tax assets	(80.22)	64.57
	Increase/(Decrease) in current liabilities	(86.50)	67.50
	Less: Tax Expense	(209.48)	(484.21)
	CASH GENERATED FROM OPERATIONS	(3,246.05)	(1,545.79)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest on Loans	2,199.50	2,164.60
	Investment in Non-Current Assets	(200.00)	1,000.00
	Net cash flow from investing activities	1,999.50	3,164.60
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Income	0.00	0.00
	Net cash flow from financing activities	0.00	0.00
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	(1,246.55)	1,618.81
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	1,851.43	232.62
	End of the period	604.88	1,851.43

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

Kanishka Aggarwal
Kanishka Aggarwal
Partner
M. No. 544129

Place: New Delhi
Date: 27.05.2025

For Decorous Investment & Trading Company Ltd.

Raj Kumar Gupta
Raj Kumar Gupta
WTD & CFO
DIN: 00074532

Amit Gupta
Amit Gupta
Director
DIN: 00074483

