

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
BALANCE SHEET AS AT 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

Particulars	Note	As At March 31, 2026	As At March 31, 2025
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	3	15.24	16.49
(b) Financial Assets			
(i) Loans	4(i)	24,111.63	24,300.00
(ii) Other Financial Assets	4(ii)	500.00	500.00
(c) Deferred Tax Assets (Net)	5	7.87	9.25
(d) Other Non Current Asset	6	8,700.00	8,700.00
Total Non-Current Assets		33,334.73	33,525.74
Current Assets			
(a) Financial Assets			
(i) Cash and Cash Equivalents	7(i)	1,144.81	604.88
(ii) Other Financial Assets	7(ii)	5,234.76	3,994.46
(b) Current Tax Asset	8	0.00	218.99
(c) Other Current Assets	9	36.71	96.34
Total Current Assets		6,416.28	4,914.67
Total Assets		39,752.00	38,441.00
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	10	34,500.00	34,500.00
(b) Other Equity	11	4,842.64	3,791.46
Total Equity		39,342.64	38,291.46
Liabilities			
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	12	30.73	17.65
(b) Current Tax Liability(Net)	13	267.64	0.00
(c) Other Current Liabilities	14	110.00	131.30
Total Current Liabilities		408.37	148.95
Total Equity and Liabilities		39,752.00	38,441.00

Significant Accounting Policies
Notes to Financial Statements

2
3 to 33

As per our Report of even date annexed
For S M G A & Co.
Chartered Accountants
Firm's Registration No. 014671C

CA Shubh Narayan Singh
Partner
Membership No. 511932

Place: New Delhi
Date: 29.05.2026



For Decorous Investment & Trading Company Ltd.

Varsha Jain
WTD & CFO
DIN: 11704482

Preetika Mishra-A32490
Company Secretary cum Compliance Officer

Amit Gupta
Director
DIN: 00074483



DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

	Particulars	Note	Year Ended March 31, 2026	Year Ended March 31, 2025
I	Revenue from Operations	15	3,709.37	3,385.16
II	Other Income	16	2,279.49	2,202.45
III	Total Income (I+II)		5,988.86	5,587.61
IV	EXPENSES :			
	Purchase of Stock-in- Trade	17	2,795.17	3,240.29
	Employee Benefits Expense	18	790.00	831.70
	Depreciation and Amortization expenses	3	1.25	1.76
	Other Expenses	19	940.54	704.36
	Total Expenses(IV)		4,526.96	4,778.12
V	Profit/(loss) before exceptional items and tax (III-IV)		1,461.89	809.49
VI	Exceptional items		0.00	0.00
VII	Profit/(loss) after exceptional and before tax (V-VI)		1,461.89	809.49
VIII	Tax Expense/(credit) :			
	Current Tax		409.33	209.48
	Deferred Tax		1.39	1.52
IX	Profit/(loss) from Continuing operation for the year(VII-VIII)		1,051.18	598.49
X	Other Comprehensive Income/(Loss)			
	-Item that will not be subsequently reclassified to profit or loss		0.00	0.00
	-Item that may be subsequently reclassified to profit or loss:		0.00	0.00
	Total Other Comprehensive Income/(loss) for the year		0.00	0.00
XI	Total Comprehensive Income for the year (IX+X) comprising Profit/(Loss) and Other comprehensive Income for the year)		1,051.18	598.49
XII	Earning per equity share (for discontinued & continuing operation)			
	(Equity share of par value of Rs. 10 each)			
	Basic		10.00	10.00
	Diluted		0.305	0.173
			0.305	0.173

Significant Accounting Policies
Notes to Financial Statements

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3 to 33

As per our Report of even date annexed with Balance Sheet
For S M G A & Co.

Chartered Accountants
Firm's Registration No. 014671C

CA Shubh Narayan Singh
Partner
Membership No. 511932

Place: New Delhi
Date: 29.05.2026



For Decorous Investment & Trading Company Ltd.

Varsha Jain

Varsha Jain
WTD & CFO
DIN: 11704482

Amit Gupta

Amit Gupta
Director
DIN: 00074483

Preetika Mishra
Preetika Mishra-A32490
Company Secretary cum Compliance Officer



DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

PARTICULARS	As At March 31, 2026	As At March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	1,461.89	809.49
Adjustments For :-		
Add: Depreciation	1.25	1.76
Less: Interest on Loans	2,228.86	2,199.50
Less: Interest / Dividend Received	2.32	0.00
Operating profit before working capital changes	(768.04)	(1,388.25)
(Increase)/Decrease in other financial Assets	(1,240.30)	(1,412.66)
(Increase)/Decrease in other current assets	59.63	(68.94)
(Increase)/Decrease in current tax assets	218.99	(80.22)
Increase/(Decrease) in current liabilities	259.42	(86.50)
Less: Tax Expense	(409.33)	(209.48)
Net Cash Flow from operating activities	(1,879.63)	(3,246.06)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest on Loans	2,228.86	2,199.50
Investment in Non-Current Assets	188.38	(200.00)
Net Cash Flow from Investing activities	2,417.24	1,999.50
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest Income	2.32	0.00
Net Cash Flow from financing activities	2.32	0.00
NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	539.93	(1,246.56)
CASH AND CASH EQUIVALENTS		
Beginning of the year	604.88	1,851.43
End of the year	1,144.81	604.88

Significant Accounting Policies
Notes to Financial Statements

2
3 to 33

As per our Report of even date annexed with Balance Sheet
For S M G A & CO.

Chartered Accountants
Firm's Registration No. 014671C

Shubh Narayan Singh
CA Shubh Narayan Singh
Partner
Membership No. 511932

Place: New Delhi
Date: 29.05.2026



For Decorous Investment & Trading Company Ltd.

Varsha Jain
Varsha Jain
WTD & CFO
DIN: 11704482

Amit Gupta
Amit Gupta
Director
DIN: 00074483

Preetika Mishra
Preetika Mishra-A32490
Company Secretary cum Compliance Officer



DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH, 2026

A. Equity Share Capital

Particulars	Number of shares (In 000's)	Amount in (Rs.000's)
Balance as at April 1, 2025	3,450.00	34,500.00
Change in Equity Share Capital due to Prior Period Error	0.00	0.00
Change in Equity Share Capital during the year	0.00	0.00
Balance as at March 31, 2026	3,450.00	34,500.00

Balance as at April 1, 2024	3,450.00	34,500.00
Change in Equity Share Capital due to Prior Period Error	0.00	0.00
Change in Equity Share Capital during the year	0.00	0.00
Balance as at March 31, 2025	3,450.00	34,500.00

B. Other Equity

(Amount in Rs. 000's)

Particulars	Reserve & Surplus	
	Retained Earning	
Balance as at April 1, 2025	3,791.47	
Changes in accounting policy or prior period errors	0.00	
Restated balance at the beginning	3,791.47	
Profit during the year	1,051.18	
Other Comprehensive Income	0.00	
Total Comprehensive Income	1,051.18	
Transfer of profit to general reserve during the year	1,051.18	
Balance as at March 31, 2026	4,842.64	

Balance as at April 1, 2024	3,192.98	
Changes in accounting policy or prior period errors	0.00	
Restated balance at the beginning	3,192.98	
Profit during the year	598.49	
Other Comprehensive Income	0.00	
Total Comprehensive Income	598.49	
Transfer of profit to general reserve during the year	598.49	
Balance as at March 31, 2025	3,791.47	

Significant Accounting Policies
Notes to Financial Statements

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3 to 33

As per our Report of even date annexed with Balance Sheet

For S M G A & Co.

Chartered Accountants

Firm's Registration No. 014671C

CA Shubh Narayan Singh

Partner

Membership No. 511932

Place: New Delhi

Date: 29.05.2026



For Decorous Investment & Trading Company Ltd.

Varsha Jain

WTD & CFO

DIN: 11704482

Preetika Mishra-A32490

Company Secretary cum Compliance Officer

Amit Gupta

Director

DIN: 00074483



DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

1. COMPANY OVERVIEW

Decorous Investment and Trading Company Limited (the "Company") is a company domiciled in India, with its registered office situated at R- 489, GF – B, Ground Floor, New Rajinder Nagar, Central Delhi, New Delhi - 110060 was incorporated on November 22, 1982 under the provisions of the Companies Act, 2013 (Erstwhile Companies Act, 1956) with main objects to invest in properties, debentures, securities, to do the trading of Gems, stones, business of promoters and investment consultants etc. Its Equity Shares are listed on Bombay Stock Exchange Limited (BSE).

At the meetings of Board & Shareholders held on 23rd Day of August, 2014 & 29th day of September, 2014 respectively, MOA & AOA were amended and Certificate of Registration of the Special Resolution Confirming Alteration of Object Clause(s) dated 17.11.2014 received from ROC by Company to carry out the principal business of Gems & Jewellery, Bullion, etc.

During the year, the Company has carried out the business activities of Consultants, Service Providers, Purchase and Sale of Jewellery, etc.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 General information and statement of compliance with Ind AS

These standalone financial statements ('financial statements') of the Company have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act. The Company has uniformly applied the accounting policies during the periods presented. These financial statements were approved for issue by the Board of Directors in the board meeting held on **29th May 2026**.

2.2 Basis for preparation of Financial Statements

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

2.3 Use of estimates

The financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India and also these financial statements are in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make judgment, estimates and assumptions that affect the reported amounts of revenue, expense, assets and liabilities, and the accompanying disclosures and the disclosure relating to contingent liabilities as at the date of the financial presented.

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DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected. Any revision in accounting estimates is recognized prospectively in the period of change and material revision, including its impact on financial statements, is reported in the notes to accounts in the year of incorporation of revision.

2.4 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue from services rendered is recognized based on agreements/arrangements with the customers as the service is performed in proportion to the stage of completion of the transaction at the reporting date and the amount of revenue can be measured reliably. Revenue is recognized only when evidence of an arrangement is obtained and the other criteria to support revenue recognition are met, including the price is fixed or determinable, services have been rendered and collectability of the resulting receivables is reasonably assured.

Dividend income is recognized when the right to receive payment is established.

Interest income is recognized using effective rate of interest method.

2.5 Employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, performance incentives and compensated absences which are expected to occur in next twelve months. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the related service is rendered by employees.

2.6 Property, Plant and Equipment and Intangible Assets

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

Depreciation has been provided based on estimated useful life assigned to each asset in accordance with Schedule II of the Companies Act, 2013.



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DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Intangible assets purchased are measured at cost as at the date of acquisition, as applicable, less accumulated amortization and accumulated impairment, if any. Intangible assets consist of rights under licensing agreement and software licenses which are amortized over license period which equates the economic useful life ranging between 2-5 years on a straight-line basis over the period of its economic useful life.

Intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

2.7 Impairment of Assets

(i) Financial assets

The company recognizes loss allowances using Expected Credit Losses (ECL) model for the Financial Assets which are not fair valued through Profit or Loss. Loss Allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime ECL. For all other Financial Assets, ECLs are measured at an amount equal to 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at Lifetime ECL. The amount of ECL that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment Gain or Loss in the Statement of Profit or Loss.

(ii) Non-financial assets (Tangible and intangible assets)

An asset is deemed impairable when recoverable value is less than its carrying cost and the difference between the two represents provisioning exigency. Recoverable value is the higher of the 'Value in Use' and 'fair value as reduced by cost of disposal'. Test of impairment of PPE, investment in subsidiaries / associates / joint venture and goodwill are undertaken under Cash Generating Unit (CGU) concept. For Intangible Assets and Investment Properties it is undertaken in asset specific context. Test of impairment of assets are generally undertaken based on indication of impairment, if any, from external and internal sources of information outlined in para 12 of Ind AS-36.

Non-financial assets other than goodwill suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.



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DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

2.8 Provisions and Contingent liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

2.9 Income Taxes & Deferred Taxes

Tax expense recognized in Standalone Statement of Profit and Loss comprises the sum of deferred tax and current tax.

Current tax is determined as the tax payable in respect of taxable income for the year and is computed in accordance with relevant tax regulations. Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity).

Deferred tax is recognize on temporary differences between the carrying amount of asset and liabilities in the financial statement and the corresponding tax bases used in computation of taxable profit under Income Tax Act, 1961.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity).

Deferred tax assets and deferred tax liabilities are off set, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

2.10 Cash and Cash Equivalents

Cash and cash equivalents are short-term (three months or less from the date of acquisition), highly liquid investments that are readily convertible into cash and, which are subject to an insignificant risk of changes in value.



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DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

2.11 Functional & Presentation Currency

These Financial Statements are presented in Indian Rupees (INR), which is also Company's Functional Currency.

2.12 Earnings per share

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares.

Basic EPS is calculated by dividing the net profit for the period attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.

Diluted EPS is calculated by dividing the net profit for the period attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

2.13 Operating lease

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially remain with the lesser, are recognized as operating lease. Operating lease payments are recognized on a straight line basis over the lease term in the statement of profit and loss, unless the lease agreement explicitly states that increase is on account of inflation.

2.14 Cash Flow Statement

Cash flows are reported using indirect method as set out in Ind AS -7 "Statement of Cash Flows", whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

The net cash flow from operating activities is determined by adjusting net profit or loss for the effects of:

- (i) Changes during the year in inventories and operating receivables and payables,
- (ii) Non-cash items such as depreciation, provisions, deferred taxes, and unrealized foreign exchange gains and losses, and
- (iii) All other items for which the cash effects are on investing or financing cash flows



Arshdeep

Amal Gupta

Reetika Mishra



DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

2.15 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a Financial Liability or equity instrument of another entity.

(i) Financial assets:

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through statement of profit and loss, transaction costs that are attributable to the acquisition of the financial asset.

Financial assets are classified, at initial recognition, as financial assets measured at fair value or as financial assets measured at amortized cost.

Subsequent Measurement

For purpose of subsequent measurement financial assets are classified in two broad categories: -

- (i) Financial Assets at fair value
- (ii) Financial assets at amortized cost

Where assets are measured at fair value, gains and losses are either recognized entirely in the statement of profit and loss, or recognized in other comprehensive income.

A financial asset that meets the following two conditions is measured at **amortized cost**:

- **Business Model Test:** The objective of the company's business model is to hold the financial asset to collect the contractual cash flows.
- **Cash flow characteristics test:** The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

A financial asset that meets the following two conditions is measured at fair value through **OCI**:-

- **Business Model Test:** The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.
- **Cash flow characteristics test:** The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

All other financial assets are measured at fair value through **profit and loss**.



Amir Kapur



Prabhakarishore

DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(ii) Financial Liabilities

All financial liabilities are initially recognized at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. Financial liabilities are classified as measured at amortized cost or fair value through profit and loss (FVTPL).

A financial liability is classified as FVTPL if it is classified as held for trading, or it is a derivative or is designated as such on initial recognition. Financial Liabilities at FVTPL are measured at fair value and net gain or losses, including any interest expense, are recognized in statement of profit and loss.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in statement of profit and loss. Any gain or loss on de-recognition is also recognized in statement of profit and loss.

2.16 Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- (i) In the principal market for the asset or liability, or
- (ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, the Company determines classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.



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DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note No- 3

PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Amount in (Rs. 000's), unless otherwise stated

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	GROSS VALUE AS ON 1-4-2025	ADDITION	DELETION	GROSS VALUE AS ON 31-03-2026	AS ON 01.04.2025	CURRENT YEAR DEPRECIATION	As on 31.03.2026	WDV AS ON 31-3-2026	WDV AS ON 31-03-2025
(A) Office Equipment									
1. Computer	61.15	0.00	0.00	61.15	58.05	0.00	58.05	3.10	3.10
2. Security Camera	45.00	0.00	0.00	45.00	42.75	0.00	42.75	2.25	2.25
3. Battery & Invertor	32.00	0.00	0.00	32.00	30.40	0.00	30.40	1.60	1.60
4. Mobile Phone	69.00	0.00	0.00	69.00	65.55	0.00	65.55	3.45	3.45
(B) Furniture and Fixtures									
1. Furniture	62.84	0.00	0.00	62.84	56.74	1.25	57.99	4.85	6.10
TOTAL	269.99	0.00	0.00	269.99	253.50	1.25	254.75	15.24	16.49
PREVIOUS YEAR	269.99	0.00	0.00	269.99	251.74	1.76	253.50	16.49	18.25



Anil Kumar

Anil Kumar

Deepak Mishra

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

4(i) Loans (Non-Current Asset) Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured Loan Receivable -Considered Good*	24,111.63	24,300.00
Total	24,111.63	24,300.00

There is no loan due by directors or officers of the company or any of them either severally or jointly with any other persons or amounts due by firms or private companies in which any director is a partner or a member.

* Refer Note 21

4(ii) Other Financial Assets (Non-Current) Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured, considered Good Security Deposit*	500.00	500.00
Total	500.00	500.00

* as per Amortized Cost

5 Deferred Tax Asset/(Liability) Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Temporary Difference on Depreciation	7.87	9.25
Total	7.87	9.25

6 Other Non-Current Assets Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Advance against Purchase of Property	8,700.00	8,700.00
Total	8,700.00	8,700.00

7(i) Cash and Cash Equivalents Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Punjab National Bank - (Current Account)	1,103.27	577.94
Cash in Hand	41.54	26.94
Total	1,144.81	604.88

7(ii) Other Financial Assets (Current) Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Accrued Interest on Non-Current Loans	5,234.76	3,994.46
Total	5,234.76	3,994.46

8 Current Tax Assets Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Income Tax Refund of Previous Years	0.00	138.77
Income Tax Refund for Current Year (Net of Advance Tax & TDS Receivable)	0.00	80.22
Total	0.00	218.99



Amr Gupta



Preetika Mishra
Anshu Jain

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

9 Other Current Assets

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Value to be received in Cash or Kind	36.71	96.34
Total	36.71	96.34

10 Equity Share Capital

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Authorised Equity Shares 4,000,000 (4,000,000) of par value Rs.10/- (Rs.10/-) each	40,000.00	40,000.00
	40,000.00	40,000.00
Issued, Subscribed and Fully Paid up Equity Shares 3,450,000 (3,450,000) of par value Rs.10/- (Rs.10/-) each fully paid up	34,500.00	34,500.00
Total	34,500.00	34,500.00

(i) Reconciliation of the number of shares outstanding

Particulars	Shares As At March 31, 2026		Shares As At March 31, 2025	
	No. of shares (in 000's)	Value (Rs. 000's)	No. of shares (in 000's)	Value (Rs. 000's)
EQUITY SHARES				
Shares outstanding at the beginning	3,450.00	34,500.00	3,450.00	34,500.00
Add: Shares issued during the period	0.00	0.00	0.00	0.00
Total Shares outstanding at the end of the year	3,450.00	34,500.00	3,450.00	34,500.00

(ii) Shares in respect of each class in the company and shares held by shareholders holding more than 5% shares

Name of the shareholders	Class of shares	Shares As At March 31, 2026		Shares As At March 31, 2025	
		Nos. (In 000's)	%	Nos. (In 000's)	%
Sumit Gupta	Equity shares	69.50	2.01	69.50	2.01
		69.50		69.50	

The company has one class of equity shares having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders shall be eligible to receive any of the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

(iii) Shareholding

Promoters						
S.No.	Promoter Name	As at 31.03.2026		As at 31.03.2025		% Change during the year
		(In 000's)	shares	(In 000's)	shares	
1	Jeevan Commercial Ltd.	9.6	0.28	9.6	0.28	0.00
2	Antique Holdings Pvt. Ltd.	9.8	0.28	9.8	0.28	0.00
3	Aditya Estates Pvt Ltd	24.3	0.70	24.3	0.70	0.00
TOTAL		43.7	1.27	43.7	1.27	0.00



Sumit Gupta



Sumit Gupta

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

11 Other Equity

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Opening Balance	3,791.46	3,192.97
Add : Profit during the year	1,051.18	598.49
Closing Balance	4,842.64	3,791.46

12 Trade Payables

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
(i) Total outstanding dues of micro enterprises and (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
	30.73	17.65
Total	30.73	17.65

Trade Payable Ageing Schedule

Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1 year	1-2 Year	2-3 Year	More than 3 Years	
As at March 31, 2026					
i) MSME	0.00	0.00	0.00	0.00	0.00
ii) Others	24.88	5.85	0.00	0.00	30.73
iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed dues-Others	0.00	0.00	0.00	0.00	0.00

As at March 31, 2025					
i) MSME	0.00	0.00	0.00	0.00	0.00
ii) Others	17.65	0.00	0.00	0.00	17.65
iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed dues-Others	0.00	0.00	0.00	0.00	0.00

13 Current Tax Liability(Net)

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Income Tax Provision for Current Year (Net of Advance Tax & TDS Receivable)	267.64	0.00
Total	267.64	0.00

14 Other Current Liabilities

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Expenses Payable	105.00	127.30
Statutory Dues Payable	5.00	4.00
Total	110.00	131.30



Amr Singh

Preethi Kishore



Navneet Jain

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

15 Revenue from Operations Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Sale of Jewellery	3,009.37	3,385.16
Consultancy Income	700.00	0.00
Total	3,709.37	3,385.16

16 Other Income Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Interest on Loan	2,228.86	2,199.50
Interest on Income Tax Refund	2.32	0.00
Amount Written Off	48.30	2.95
Total	2,279.49	2,202.45

17 Purchase of Stock-in-Trade Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Purchase of Jewellery	2,795.17	3,240.29
Total	2,795.17	3,240.29

18 Employee Benefit Expenses Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Salary to Employees	520.00	556.70
Directors Remuneration	270.00	275.00
Total	790.00	831.70

19 Other expenses Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Annual Listing Fees	325.00	325.00
Miscellaneous Expenses	263.78	155.78
Rent Expense	72.00	72.00
Statutory Auditor's Remuneration:		
- Audit Fees	50.00	40.00
Secretarial Audit Fee	25.00	15.00
Professional Charges	22.50	31.80
ROC Filing Fee	20.90	15.80
Internal Audit Fees	10.00	20.00
Statutory Expenses:		
- Income Tax Demand	138.77	0.00
- Income Tax Expense	5.47	0.00
- Interest on Income Tax	5.40	26.93
- Interest on TDS	1.48	1.95
- GST Expenses	0.24	0.10
Total	940.54	704.36



Amr Gupta

Reetika Mishra



Basheer

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Note 20: Valuation of Inventory

There is no inventory held by company during the year.

Note 21: Loans and Advances

In the opinion of the Board of directors the value on realization of loans, advances and current assets in the ordinary course of business is not less than the amount at which they are stated in the Balance Sheet and provisions for all known liabilities has been made.

Company has given advances against purchase of property to various third parties during the previous years. Following are the details of amount o/s as on 31.03.2026:

Particulars	(Amount in Rs. 000's)
	Principal o/s as on 31.03.2026
Abhishek Mishra	5,000.00
Kavita Mohan	3,700.00

Further, the company has given loans to various parties during the current year and previous years. As per the signed agreement between company and the party, interest is to be paid on quarterly basis, if not paid within the timelines as agreed in the agreement, then interest on interest @12% shall carry for the period of delay. Following are the details of amount o/s on 31.03.2026 for various parties:

Particulars	(Amount in Rs. 000's)			
	Principal o/s as on 31.03.2026	Interest o/s on 31.03.2026	Interest Delayed up to 31.03.2026	Delay for interest up to 31.03.2026 (in days)
SSPN Finance Ltd.	9,500.00	3,339.84	3,114.84	275
Enhanced Business Advisors LLP	6,311.63	109.30	58.18	275
Maa Pahari Mercantiles Pvt. Ltd.	6,300.00	1,375.62	1,233.87	275
M R C Agrotech Ltd.	2,000.00	410.00	365.00	275

Among the companies mentioned above, the Company has not received any amount towards repayment of loan or interest accrued from **SSPN Finance Ltd.**, **Maa Pahari Mercantiles Pvt. Ltd.**, and **M R C Agrotech Ltd.** since F.Y 2023-24.

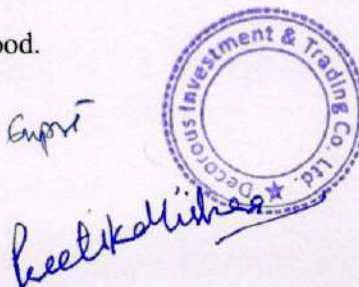
However, Transactions are through Banking Channels and nothing in Cash
 Company have sent multiple Demand/ Recovery Notice(s) via Email & Speed- Post demanding payment of all the Total Dues, etc and also has engaged the professional services of an Advocate/ Lawyer to send Legal Notices, to file Recovery Suits, etc., and we have send Legal Notices to the said Parties.

The matters/ issues are under constant Follow-up.

Management has stated that all of the above are Considered Good.



Amrit Gupta



Barhojari

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026**Note 22: Amount due to entities registered under MSMED Act**

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2026
Principal Amount Due to suppliers registered under MSMED Act and remaining unpaid as at year end	NIL	NIL
Interest Amount Due to suppliers registered under MSMED Act and remaining unpaid as at year end	NIL	NIL
Principal Amount Paid beyond the appointed day During the year	NIL	NIL
Interest Paid ,other than under section 16 of MSMED Act	NIL	NIL
Interest paid ,under section 16 of MSMED Act	NIL	NIL
Interest due and payable , for payments already made	NIL	NIL
Further interest remaining due and payable for earlier years	NIL	NIL

** The information has been given in respect of such vendors to the extent they could be identified as "Micro and Small Enterprises" enterprises on the basis of information available with the Company.*

Note 23:

Balance of sundry debtors, creditors and loans & advances are subject to direct confirmations, reconciliations and adjustments, which are made available.

Note 24: Discounting of security deposits for leases

Security deposits for leases have been recognized at discounted value and the difference between undiscounted and discounted value has been recognized as 'Prepaid expense for Rent', which has been amortized over respective lease term as rent expense under 'Finance Cost'. The discounted value of the security deposits is increased over the period of lease term by recognizing the notional interest income under 'other income'.

Management has observed that the tenure of lease term of Security Deposit for rent expense has expired in the FY 2020-21. Hence, it has come to the original cost i.e., Rs. 5,00,000 in the F.Y.2020-21.



Amal Gupta



Sanjay Jain

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026**Note 25: Auditors' Remuneration**

(Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Statutory Audit Fees	50.00	40.00
Total	50.00	40.00

Note 26: Contingent Liabilities

(Amount in Rs. 000's)

Particulars	As at 31-Mar-26	As at 31-Mar-25
Contingent Liabilities*	251.34	564.04
Total	251.34	564.04

*(1) BSE has levied penalty of Rs. 2,51,340 for non-compliance of various regulations and SOP under SEBI (LODR) as per Notice dated 13.05.2022. Company is contesting the same.

Note 27: Foreign Currency Transactions

(Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
a. Expenditure in Foreign Currency	NIL	NIL
b. Income in Foreign Currency	NIL	NIL

Note 28: Previous Year Figures

Previous Year's figures have been regrouped & rearranged wherever found necessary to confirm current year's classification.

Note 29: Related Party Disclosure

In accordance with Ind AS – 24 "Related party disclosures" along with aggregate amount of transactions as identified and certified by the management are given as follows:



Amr Gupta
Preeti Sharma
Bash Jain

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Name of Related Parties

S.No.	Name of Related Party	Relationship
1.	Sh. Ashok Kumar - WTD & CFO	Key Management Personnel
2.	Sh. Rishav Gautam – Director	
3.	Smt. Neha Sarpal – Director	
4.	Sh. Amit Gupta – Director	
5.	Sh. Jitendra kumar – Director	
6.	Preetika Mishra- Company Secretary	
7.	Best Properties Pvt. Ltd. - Rent	Relative of Director

Transactions undertaken with related parties in the ordinary course of business during the year:

NATURE OF TRANSACTION	NAME OF CONCERN	RELATION	NATURE OF TRANSACTION	OUTSATNDING BALANCE AS ON 31.03.2026
Director Remuneration	Sh. Ashok Kumar (Appointed w.e.f October 2025)	Whole Time Director & CFO	120.00 (0.00)	0.00 (0.00)
	Sh. Raj Kumar Gupta (Retired on October 2025)	Whole Time Director & CFO	150.00 (275.00)	0.00 (0.00)
Salary	Preetika Mishra	Company Secretary	295.00 (300.00)	25.00 (0.00)
Rent	Best Properties Pvt. Ltd.	Relative of Director	72.00 (72.00)	0.00 (0.00)

(Figures in Bracket relates to Previous Year.)

Note 30: Segment Reporting

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate resources and assessing performance. The Company's chief operating decision maker is the Directors. The Company has functioned under a single line of operations and has not diversified business operations, so there is no separate business/geographical segment as per Ind AS 108, 'Operating Segments'.



Amit Gupta

Preetika Mishra



Rishav

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Note 31: Earnings per Share

(Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Profit/(loss) attributable to Ordinary Equity share holder (Rs)	1,051.18	598.48
Weighted average number of Ordinary Equity shares for Basic EPS (In 000's)	3,450.00	3,450.00
Nominal Value of shares (Rs.)	10.00	10.00
Basic EPS (Rs.)	0.305	0.173
Diluted EPS (Rs.)	0.305	0.173

Note 32: Movement of Provision for Tax

(Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Opening Provision/ (Income Tax Refund) (A)	(80.22)	149.20
Adjustment for Income Tax Liability of Previous Year (B)	34.75	0.00
Interest on Income Tax (C)	5.40	14.98
Income Tax Refund / (Tax Paid) (D)	40.07	(164.18)
Provision made during the year (E)	409.33	209.48
Balance (A+B+C+D+E)	409.33	209.48
Provision Adjusted with Advance Tax & TDS for the year	(141.69)	(289.70)
Closing Provision/ (Income Tax Refund)	267.64	(80.22)



Amir Gupta

Preetkollish



Sanjay

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

33. Additional Regulatory Information

Ratio	Numerator	Denominator	Current Year 2025-26	Previous Year 2024-25	Deviation
Current ratio (in times)	Total Current Assets	Total Current Liabilities	15.71	33.00	-0.52
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	2.71%	1.57%	72%
Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)	0.69	0.74	-0.07
Net profit ratio (in %)	Profit for the year	Revenue from operations	28.34%	17.68%	60%
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities	3.72%	2.11%	76%

Reasons for Deviation in Ratios for more than 25% as compared to the preceding year:

Current Ratio

The decrease in the current ratio during the year was primarily attributable to a higher increase in current liabilities, particularly current tax liabilities and trade payables, as compared to the increase in current assets. Although current assets increased during the year, the proportionately larger rise in short-term obligations resulted in a decline in the current ratio.

Return on Equity

The increase in Return on Equity during the year was primarily by higher Profit After Tax, due to increase in revenue from operations and improved operating efficiency, which led to a stronger profit margin. This resulted in better utilization of shareholders' funds, thereby improving ROE compared to the previous year.

Net Profit Ratio

The increase in net profit ratio during the year was primarily due to higher profit after tax driven by improved revenue from operations and better control over overall expenses. This resulted in improved profitability margins despite increase in cost base, leading to better efficiency in conversion of revenue into net profit.

Net Capital Turnover Ratio

The Net Capital Turnover Ratio decreased during the year primarily due to a proportionately higher increase in net working capital compared to revenue from operations. Although revenue from operations increased during the year, the increase in current assets, particularly cash and other financial assets, led to higher working capital, resulting in lower efficiency in utilization of net capital employed.

Return on Capital Employed Ratio

The Return on Capital Employed increased during the year, mainly due to higher earnings before interest and tax (EBIT). This improvement was driven by growth in revenue from operations and better cost efficiency, resulting in improved profitability and more efficient utilization of capital employed.

As per our Report of even date annexed with Balance Sheet

For S M G A & Co.
Chartered Accountants
 Firm's Registration No. 014671C

CA Shubh Narayan Singh
 Partner
 Membership No. 511932

Place: New Delhi
 Date: 29.05.2026



For Decorous Investment & Trading Company Ltd.

Varsha Jain
 WTD & CFO
 DIN: 11704482

Preetika Mishra-A32490
 Company Secretary cum Compliance Officer

Amit Gupta
 Director
 DIN: 00074483



DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

DETAIL TO NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Loans Receivables Considered Good - (Unsecured)

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
SSPN Finance Ltd.	9,500.00	9,500.00
Maa Pahari Mercantiles Pvt. Ltd.	6,300.00	6,300.00
Enhanced Business Advisors LLP	6,311.63	6,500.00
M R C Agrotech Ltd.	2,000.00	2,000.00
Total	24,111.63	24,300.00

Accrued Interest on Non-Current Loans

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
SSPN Finance Ltd.	3,339.84	2,349.84
Enhanced Business Advisors LLP	109.30	552.50
Maa Pahari Mercantiles Pvt. Ltd.	1,375.62	808.62
M R C Agrotech Ltd.	410.00	283.50
Total	5,234.76	3,994.46

Advance against Purchase of Property

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Abhishek Mishra	5,000.00	5,000.00
Kavita Mohan	3,700.00	3,700.00
Total	8,700.00	8,700.00

Anand Empire



Arshy'au'

Preeti Kalyan



DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

DETAIL TO NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Expenses Payable		Amount in (Rs. 000's), unless otherwise stated	
Particulars	As At March 31, 2026	As At March 31, 2025	
Audit Fees Payable	45.00	36.00	
Internal Audit Fees Payable	10.00	40.00	
Secretarial Audit Fees Payable	25.00	33.30	
Office Rent Payable	0.00	18.00	
Salary Expenses Payable	25.00	0.00	
Total	105.00	127.30	

Values to be received in Cash or Kind		Amount in (Rs. 000's), unless otherwise stated	
Particulars	As At March 31, 2026	As At March 31, 2025	
GST Cash & Credit Ledger	36.71	91.78	
Unconsumed Interest on TDS	0.00	5.47	
GST to be Reversed	0.00	(0.90)	
Total	36.71	96.34	

Statutory Dues Payable		Amount in (Rs. 000's), unless otherwise stated	
Particulars	As At March 31, 2026	As At March 31, 2025	
TDS Payable	5.00	4.00	
Total	5.00	4.00	



Amrinder



Preethi Kishore

Arsha Jain

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

DETAIL TO NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Miscellaneous Expenses

Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended 31, 2026	March Year Ended March 31, 2025
NSDL charges	58.78	1.18
Accounting Charges	43.90	0.00
Office Expenses	38.00	38.50
Advertisement & Publicity Exp	35.01	27.77
AGM Meeting Expenses	28.15	20.45
Penalty and Fines	18.88	0.00
Processing Fee	10.00	0.00
RTA Fee - Alankit	11.50	26.84
CDSL charges	9.09	9.00
Website Maintainance charges	8.50	4.50
EGM Meeting Expenses	1.20	0.00
Bank Charges	0.78	0.37
Software AMC Charges NSDL	0.00	15.00
Security Charges	0.00	7.18
Conveyance Expense	0.00	5.00
Total	263.78	155.78

Amit Gupta



Deepika Jain

Preetikalishra



DECOROUS INVESTMENT AND TRADING COMPANY LTD.

COMPUTATION OF DEPRECIATION AS PER INCOME TAX ACT
FOR THE YEAR ENDED ON 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

ASSET CLASS	DEP. RATE (%)	W.D.V. AS ON 01.04.2025	ADDITIONS DURING THE YEAR		SALE DURING THE YEAR		Gross WDV as on 31.03.26	Depreciation for the year	Net WDV as on 31.03.26
			Apr - Sep'25	Oct- Mar'26	Apr - Sep'25	Oct- Mar'26			
(A) Plant and Equipment									
(a) Computer	40.00%	0.08	0.00	0.00	0.00	0.00	0.08	0.03	0.05
(i) Computers									
(b) Furniture	10.00%	24.97	0.00	0.00	0.00	0.00	24.97	2.50	22.48
(ii) Furniture									
(c) Office Equipment	15.00%	28.20	0.00	0.00	0.00	0.00	28.20	4.23	23.97
TOTAL		53.25	0.00	0.00	0.00	0.00	53.25	6.76	46.49



Signature

Amount

Signature

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CALCULATION OF DEFERRED TAX AS ON 31.03.2026

	As At March 31, 2026 (Rs. 000's)	As At March 31, 2025 (Rs. 000's)
WDV as per Income Tax Act	46.49	53.25
WDV as per Companies Act	15.24	16.49
Deductible Temporary difference	31.26	36.77
Closing Deffered Tax Asset	7.87	9.25
Opening Deffered Tax Asset	9.25	10.77
DTA/(DTL)	(1.39)	(1.52)

Amir Empir



Barheja

Preetkollishra

