

DECOROUS INVESTMENT & TRADING CO. LTD.

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

Tel No.: 9910003638, Email Id: decorous1982@gmail.com Website: www.ditco.in

CIN: L67120DL1982PLC289090

1) All Shareholders	7) M/s G. K. KEDIA & CO., Statutory Auditors
2) BSE Ltd.	8) NSDL
3) Calcutta Stock Exchange Ltd.	9) CDSL
4) All Board Members	10) B. BHUSHAN & CO., Secretarial Auditors
5) All Promoters	11) MITTAL JINDAL & ASSOCIATES, Internal Auditors
6) RTA - Alankit Assignments Ltd	

Dear Sir / Madam,

15.10.2025

Company received Withdrawal (Ineligibility for Reappointment as Statutory Auditor u/s 139) & No Objection Letter dated 15.10.2025 from M/s G.K. KEDIA & CO. Chartered Accountants, FRN 013016N (copy enclosed)

We have initiated the process to appoint new Statutory Auditors and we have called Meeting(s) of Audit Committee, Remuneration & Nomination Committee and Board of Directors to be held, at a shorter notice, at its Regd. Office on SATURDAY - 18.10.2025 at 10:30, 11:00 & 11:30 A.M. at its Regd. Office inter-alia to Rectification relating to Re-Appointment of the Statutory Auditor, to consider, approve & appoint new Statutory Auditors, to approve Notice of EXTRA-ORDINARY GENERAL MEETING [EoGM] alongwith Notes, Book Closure Dates, EoGM details, List of Resolution(s), Correspondence with RTA, CDSL, NSDL, E-voting, Scrutinizer, Etc., and any other matter with the permission of Chair.

Kindly Advise if we have to submit any other information, papers, documents, etc
Kindly take it on record, do the needful & oblige.

For Decorous Investment & Trading Co. Ltd.

For DECOROUS INVESTMENT & TRADING CO LTD

Ashok Kumar

WTD & CFO

DIN : 11252233

Director/Auth. Sign.

ENCL : AS ABOVE

G. K. KEDIA & CO.
CHARTERED ACCOUNTANTS
(ISO 9001:2015 Certified & Peer Reviewed)

To,
The Board of Directors
Decorous Investment & Trading Co. Ltd.
CIN: L67120DL1982PLC289090
R-489, GF-B, New Rajinder Nagar, New Delhi – 110060
Kind Attention: ACS- Ms. Preetika Mishra

15.10.2025

**Subject: Response to Letter Dated 14.10.2025 Regarding Ineligibility for Reappointment
u/s 139 of the Companies Act, 2013**

Dear Sir/Madam,

We acknowledge receipt of your letter dated 14th October 2025 regarding the Statutory Compliance Concern arising in connection with our reappointment as Statutory Auditors of **Decorous Investment & Trading Co. Ltd.**, at the Annual General Meeting held on Monday - 29th September 2025.

We would like to place on record the followings :-

1. Background & Tenure

M/s. G.K. Kedia & Co. has been privileged to serve as Statutory Auditors of your esteemed Company in the past ten years, during which period all audits and related responsibilities were discharged diligently and in accordance with applicable laws and standards.

2. Eligibility Declaration

At the time of providing our consent and eligibility certificate for reappointment, the declaration was given based on our internal assessment and understanding and the consent dated 01.09.2025 was wrongly/ inadvertently issued and now be treated as withdrawn and null & void

However, based on your latest communication and the specific interpretation of Section 139(2) read with Rules of the Companies (Audit and Auditors) Rules, 2014, we understand that your Company falls within the class of companies to which the mandatory auditor rotation provisions are applicable, and therefore, we shall be considered ineligible for re-appointment for a further term.

3. Non-Objection and Cooperation

While the matter involves interpretational aspects and mutual reliance placed during the reappointment process, we do not wish for any procedural irregularity to prejudice the Company or delay in its statutory filings.

Accordingly, we hereby confirm that we have 'No Objection' to the Company proceeding with the appointment of a new Statutory Auditor, in accordance with the provisions of the Companies Act, 2013, since our proposed reappointment at the AGM held on 29th September 2025 stands *null and void ab initio* (29.09.2025) due to ineligibility under Section 139(2).

We further confirm that we shall cease to act as Statutory Auditors of the Company with immediate effect, and will not undertake any further audit responsibilities or representations in that capacity.



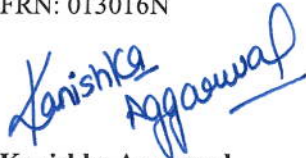
4. Assurance of Support

We reiterate our commitment to extend full cooperation to ensure a smooth transition and to support the Company in any future regulatory or legal proceedings, where required, without attributing fault or liability to either party.

We sincerely value our longstanding association and remain grateful for the opportunity to serve your organization.

Yours sincerely,

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



Kanishka Aggarwal
Partner
Membership No.: 544129
Email: kanishka.aggarwal@gkkedia.com
Contact: 98116 49161

