

# 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](mailto:decorous1982@gmail.com) Website: [www.ditco.in](http://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	

## SUB : OUTCOME OF BOARD MEETING - 18.10.2025

Dear Sir/ Madam,

With further reference & in continuation to our Letters & Emails dated 15.10.2025 & 16.10.2025, in respect to Meeting(s) of Audit Committee, Remuneration & Nomination Committee and Board of Directors held TODAY(18.10.2025) at its Regd. Office i.e. SATURDAY - 18.10.2025 at 10:30, 11:00 & 11:30 A.M., at its Regd. Office 'R-489, GF-B, New Rajinder Nagar, New Delhi - 110060' and CONCLUDED at 01:00 P.M.

the following matters were discussed, considered & approved & taken on record :-

[A] The Board have recommended to

### ❖ Suppress Earlier Auditor Appointment:

The Board has recommended the suppression of Resolution No. 3 passed at the 42nd Annual General Meeting of the Company held on Monday, 29th September 2025, which pertained to the re-appointment of M/s G. K. KEDIA & CO., Chartered Accountants (Firm Registration No. 013016N), New Delhi, as Statutory Auditors of the Company.

### ❖ Appointment of New Statutory Auditors:

The Board has further recommended the appointment of M/s S M G A & Co., Chartered Accountants (Firm Registration No. 014671C), New Delhi, as the Statutory Auditors of the Company, to hold office until the conclusion of the 43rd Annual General Meeting, for the Financial Year 2025-26, subject to approval of the shareholders at the ensuing Extra-Ordinary General Meeting. The remuneration of the Statutory Auditors shall be decided by the Board of Directors in consultation with the Auditors.

### Background of the Compliance Lapse :-

The Company, being a listed entity, is subject to the provisions of **Section 139(2) of the Companies Act, 2013** read with Rule 6 of the Companies (Audit and Auditors) Rules, 2014, which mandates the rotation of Statutory Auditors after a prescribed tenure of ten consecutive years.

At the Annual General Meeting (AGM) held on Monday, 29th September, 2025, at 11 A.M. the shareholders approved the re-appointment of the existing Statutory Auditor, M/s G.K. KEDIA & CO. Communication to this effect was also made to the Stock Exchange, etc.

### Lapse Identification and Rectification :-

- It was subsequently observed during the process of filing Form ADT-1 (Intimation of Appointment of Auditor) with the Registrar of Companies that the previous Statutory Auditor had already completed the maximum permissible tenure of ten consecutive years (two consecutive terms of five years) as required under Section 139(2) of the Act.
- Consequently, the said re-appointment approved at the AGM was **null and void ab initio** (from the beginning i.e. Auditor's Consent dated 01.09.2025) as the Auditor was ineligible for re-appointment due to the mandatory rotation provisions.
- This matter was immediately placed before the Audit Committee, which reviewed the facts and recommended corrective action to the Board of Directors.

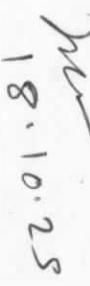
For DECOROUS INVESTMENT & TRADING CO. LTD -Or Decorous Investment &

Trading Company Limited

  
Director/Authorised Signatory

Company Secretary

  
Director/Authorised Signatory

  
18.10.25

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- The Board of Directors, at their meeting held on 18.10.2025, formally reviewed/ withdrew/ cancelled/ rectified the earlier resolution and approved the proposal to appoint a new auditor, subject to shareholder's approval/ resolution.
- Please refer to Ineligibility Letter cum NOC dated 15.10.2025 from M/s G.K. KEDIA & CO. (annexed hereto)

## Proposal for New Appointment:

- To rectify this inadvertent mistake and ensure the Company has a duly appointed Statutory Auditor as required by law, the Board, based on the recommendation of the Audit Committee, proposes to resolve the appointment of **M/s S M G A & Co., Chartered Accountants, FRN: 014671C** as the new Statutory Auditors.
- M/s S M G A & Co. have provided a written Consent dated 15.10.2025 confirming their eligibility under Section 139(1) of the Companies Act, 2013 including that their appointment is within the limits prescribed and that they are not disqualified to act as Statutory Auditors of the Company.
- The proposed appointment is for a term till the conclusion of Annual General Meeting of the Company for the Financial Year 2025-26.

The Board recommends the passage/ approvals/ sanctions/ adoption by Shareholders at the ensuing EoGM of this Ordinary Resolution No. '1' to regularize the appointment of the Statutory Auditor and to ensure full compliance including with the statutory provisions of the Companies Act, 2013.

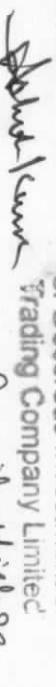
*Trading Window will remain closed from 01.10.2025 to 21.10.2025 for all insiders.*

[B] in pursuance of applicable clauses of Listing Agreement(s), this is to bring to your kind Attention that the meeting of the Board of Directors held today, the following matters/ issues/ agenda were taken up for Consideration and stands unanimously approved/ resolved/ adopted by the Board of Directors, subject to necessary approvals/ sanctions/ adoption by Shareholders at the ensuing "**EXTRA - ORDINARY GENERAL MEETING (EoGM)**" :-

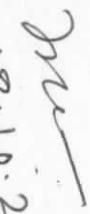
- 1) Approved the "NOTICE of EoGM with NOTES & Explanatory Statements, etc."
- 2) Approved the "Book Closure Dates" i.e. Register of Members and Share Transfer Books — Shall remain Closed from **05.11.2025 to 16.11.2025** (both days inclusive).
- 3) Appointment of M/s B. BHUSHAN & CO, Company Secretaries, (M. No. A31951 and CoP No. 14469), as "SCRUTINIZER" for conducting E-voting process, etc.
- 4) EVEN (E-voting facility) from NSDL and to coordinate with NSDL & RTA — Alankit Assignments Ltd., for E-voting, Reports, etc.
- 5) Approved the List of RESOLUTION(s) at the EoGM

For DECOROUS INVESTMENT & TRADING CO LTD "or Decorous Investment &

Trading Company Limited"

  
Preetika Kedia  
Director/Off. Sign.

  
Gopal Kedia  
Company Secretary

  
18.10.25

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## 6) EXTRA - ORDINARY GENERAL MEETING (EoGM) - CALENDAR of EVENTS :-

Company ISIN NO.	INE183R01010
Name of Company	Decorous Investment & Trading Co. Ltd.
Date of Notices & Attendance Slips & Proxy Form	18.10.2025
Record/ CUT-OFF date of Members Data for sending Notice of EoGM	18.10.2025
CUT-OFF date for dispatching / sending Notices	22.10.2025
CUT-OFF date for E-Voting (7 days prior to EoGM)	05.11.2025
E-Voting Start Date & Time	09.11.2025 - 09:00 A.M.
E-Voting End Date & Time	11.11.2025 - 05:00 P.M.
E-Voting Result Date & Time	Within 2(TWO) days from 12.11.2025 (EoGM)
Book Closure Start Date	05.11.2025
Book Closure End Date	16.11.2025
Venue of EoGM	THROUGH VIDEO CONFERENCING ('VC') / OTHER AUDIO VISUAL MEANS ('OAVM'), HOWEVER, THE VENUE OF THE MEETING SHALL BE DEEMED TO BE THE REGISTERED OFFICE OF THE COMPANY AT 'R-489, GF-B, NEW RAJINDER NAGAR, NEW DELHI - 110060'
Date of EoGM	12.11.2025 WEDNESDAY 11:00 A.M.
Rate of Dividend (if any)	NIL

7) (a) Decided/Resolved to convene & to hold Extra - Ordinary General Meeting (EoGM) through electronic means for which LINK will be dispatched or e-mailed to the members whose email id is registered with the company or RTA and put / place all the matters mentioned above, for approval of shareholders in the

**EoGM - WEDNESDAY, 12<sup>TH</sup> NOVEMBER, 2025 at 11:00 A.M. onwards.**

(b) additionally, 'WEBINAR / VIDEO CONFERENCE' facility shall be provided to all shareholders, details thereof will be uploaded on Company's Website &

shared/ communicated to all concerned.

8) Any other matters/ issues, if any, with the permission of Chair

\*\* as per SEBI Circular SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15.01.2021, Company will not be dispatching 'NOTICE of EoGM', however 'NOTICE of EoGM' will be available at website of Company, BSE Ltd, RTA, NSDL and /or will be provided free of cost to the shareholders, if demanded.\*

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.** Investment &

For **DECOROUS INVESTMENT & TRADING CO. LTD.** Trading Company Limited

For **DECOROUS INVESTMENT & TRADING CO. LTD.** Company Limited

 **Breetika Mishra**

Company Secretary

 **Ashok Kumar**

WTD & CFO

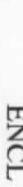
 **ACCS- 32490**

Company Secretary

ENCL : AS ABOVE

 **Ashok Kumar**

WTD & CFO

 **DIN:11252233**

Company Secretary

 **18 . 10 . 25**