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 31.03.2026 and "Year to Date" Results for the period 01.04.2025 to 31.03.2026 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 **S M G A & Co.**
Chartered Accountants
FRN 014671C

S M G A & Co. ★ NEW DELHI ★ Chartered Accountants

CA Shubh Narayan Singh
Partner
M. No. 511932
UDIN: 26511932FIBWGD6309

Place: New Delhi
Date: 29.05.2026

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, 2026

(Rs. In 000's)

	Particulars	Quarter Ended			Year Ended	
		Quarter Ended 31.03.2026	Preceeding Quarter Ended 31.12.2025	Corresponding Quarter Ended 31.03.2025	Current Year Ended 31.03.2026	Previous Year Ended 31.03.2025
		Audited	Un-audited	Audited	Audited	Audited
I	**Revenue from Operations**	1,211.27	2,298.11	1,897.03	3,709.37	3,385.16
II	**Other Income/ Receipts**	629.86	549.88	552.83	2,279.49	2,202.45
III	**Total Revenue (I+II)**	**1,841.13**	**2,847.99**	**2,449.85**	**5,988.86**	**5,587.61**
IV	**Expenses:**					
	Purchase of Stock-in-Trade	853.59	1,941.58	1,795.49	2,795.17	3,240.29
	Employee benefits expense	262.00	202.00	213.40	790.00	831.70
	Depreciation and amortization expense	0.31	0.31	0.44	1.25	1.76
	Other expenses	637.07	114.89	202.69	940.54	704.36
	Total Expenses	**1,752.97**	**2,258.78**	**2,212.02**	**4,526.96**	**4,778.12**
V	**Profit before exceptional and extraordinary items and tax (III-IV)**	**88.16**	**589.20**	**237.83**	**1,461.89**	**809.49**
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	**PROFIT BEFORE TAX (VII-VIII)**	**88.16**	**589.20**	**237.83**	**1,461.89**	**809.49**
VIII	**Tax Expense**					
	(1) Current Tax	409.33	0.00	209.48	409.33	209.48
	(2) Deferred Tax	1.39	0.00	1.52	1.39	1.52
IX	**Profit (Loss) for the period from continuing operations (VII-VIII)**	**(322.55)**	**589.20**	**26.83**	**1,051.18**	**598.49**
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)**	**(322.55)**	**589.20**	**26.83**	**1,051.18**	**598.49**
XIV	**Other Comprehensive Income**	0.00	0.00	0.00	0.00	0.00
XV	**Total Comprehensive Income**	**(322.55)**	**589.20**	**26.83**	**1,051.18**	**598.49**
XVI	**Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)**					
	Basic	(0.093)	0.171	0.008	0.305	0.173
	Diluted	(0.093)	0.171	0.008	0.305	0.173

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 29th May 2026**
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 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

S M G A & Co. * NEW DELHI * Chartered Accountants

For Decorous Investment & Trading Company Ltd.

Varsha Jain
WTD & CFO
DIN: 11704482

Amit Gupta
Director
DIN: 00074483

Decorous Investment & Trading Co. Ltd. *

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
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Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com
CIN: L67120DL1982PLC289090

STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026

(Rs. In 000's)

Particulars	AS AT 31.3.2026 (Audited)	AS AT 31.03.2025 (Audited)
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	15.24	16.49
(b) Financial Assets		
(i) Loans	24,111.63	24,300.00
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	7.87	9.25
(d) Other Non Current Asset	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	1,144.81	604.88
(ii) Other Financial Assets	5,234.76	3,994.46
(b) Other Current Assets	36.71	96.34
(c) Current Tax Assets	0.00	218.99
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	34,500.00	34,500.00
(b) Other Equity	4,842.64	3,791.46
Total equity	**39,342.64**	**38,291.46**
Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables	30.73	17.65
(b) Current Tax Liability(Net)	267.64	0.00
(c) Other Current Liabilities	110.00	131.30
Total current liabilities	**408.37**	**148.95**
Total Equity and liabilities	**39,752.00**	**38,441.00**

NOTES:-

1 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.

2 The value of Assets & Liabilities as on 31.03.2025 and 31.03.2026 is as per IND AS.

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

S M G A & Co. NEW DELHI Chartered Accountants

For Decorous Investment & Trading Company Limited

Varsha Jain
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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In 000's)

	PARTICULARS	Year Ended 31.03.2026 (Audited)	Year Ended 31.03.2025 (Audited)
A.	**CASH FLOW FROM OPERTING ACTIVITIES**		
	Profit before tax	1461.89	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)
	CASH GENERATED FROM OPERATIONS	**(1,879.63)**	**(3,246.05)**
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**	**(1,246.55)**
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	604.88	1,851.43
	End of the period	**1,144.81**	**604.88**

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

S M G A & CO. NEW DELHI Chartered Accountants

For Decorous Investment & Trading Company Ltd.

Varsha Jain
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Amit Gupta
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