

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

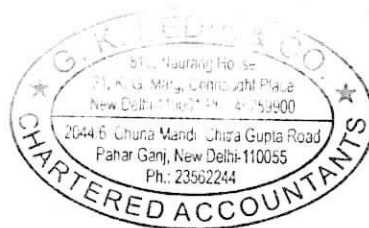
DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

R-489, GF-B, Ground Floor, New Rajinder Nagar,
New Delhi – 110060

We have reviewed the accompanying statement of unaudited 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 30.09.2020 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:20544129AAAACL7594

Place: New Delhi

Date: 09.11.2020

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

Regd. Office: R-489, GF-B, New Rajinder Nagar, New Delhi - 110068
Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com
CIN: L67120DL1982PLC289090

STATEMENT OF PROFIT & LOSS FOR QUARTER ENDED 30.09.2020

(Rs. in thousands)

	Particulars	Quarter ended			Half Year ended		Year ended
		Quarter ended (30.09.2020)	Preceding Quarter Ended (30.06.2020)	Corresponding Quarter Ended (30.09.2019)	Half Year Ended (30.09.2020)	Corresponding Half Year Ended (30.09.2019)	Previous Year Ended (31.03.2020)
		Un-audited	Audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations						
	Income from Consultancy Business	200.00	200.00	200.00	400.00	300.00	1300.00
II	Other Income/ Receipts	371.82	335.89	317.00	707.71	518.38	1206.19
III	Total Revenue (I+II)	571.82	535.89	517.00	1,107.71	818.38	2,506.19
IV	Expenses:						
	Employee benefits expense	198.50	189.00	168.00	387.50	334.92	872.77
	Finance costs	8.45	9.80	0.02	18.25	0.92	38.95
	Depreciation and amortization expense	1.73	2.02	2.62	3.75	5.24	11.63
	Other expenses	172.99	114.76	196.43	287.75	345.73	1463.47
	Total Expenses	381.67	315.58	367.06	697.25	686.80	2,386.81
V	Profit before exceptional and extraordinary items and tax (III-IV)	190.15	220.31	149.94	410.46	131.58	119.38
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	190.15	220.31	149.94	410.46	131.58	119.38
VIII	Extraordinary Items	7.50	0.00	0.00	7.50	0.00	0.00
IX	PROFIT BEFORE TAX (VII-VIII)	182.65	220.31	149.94	402.96	131.58	119.38
X	Tax Expense						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	30.19
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.09
XI	Profit (Loss) for the period from continuing operations (IX-X)	182.65	220.31	149.94	402.96	131.58	88.10
XII	Profit /(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit /(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit /(Loss) for the period (XI+XIV)	182.65	220.31	149.94	402.96	131.58	88.10
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	182.65	220.31	149.94	402.96	131.58	88.10
XVIII	Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)						
	Basic	0.053	0.064	0.04	0.117	0.038	0.03
	Diluted	0.053	0.064	0.04	0.117	0.038	0.03

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 09.11.2020
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
Kanishka Aggarwal
Partner
M. No. 544129

Place: New Delhi
Date: 09.11.2020



For Decorous Investment & Trading Company Ltd.
For DECOROUS INVESTMENT & TRADING CO. LTD

Amit Gupta
DIN: 00074483

Amit Gupta
Director/Auth. Signatory

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2020

(Rs. In Thousands)

		Half year ended (30.09.2020) (Unaudited)	Half year ended (30.09.2019) (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit after tax	402.96	131.58
	Adjustments For :-		
	Add: Income tax	0.00	0.00
	Less: Deferred tax	0.00	0.00
	Add: Depreciation	3.75	5.24
	Less: Interest / Dividend Received	0.00	0.00
	Operating profit before working capital changes	406.71	136.82
	(Increase)/Decrease in other current assets	(141.70)	(306.15)
	Increase/(Decrease) in current liabilities	(180.85)	(21.00)
	(Increase)/Decrease in Loans and Advances	(1,500.00)	0.00
	(Increase)/Decrease in Trade Receivables	894.00	0.00
	(Increase)/Decrease in other Financial Assets	(311.13)	0.00
	Direct Taxes paid	0.00	0.00
	CASH GENERATED FROM OPERATIONS	(832.97)	(190.33)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Prepaid Rent	0.00	(19.02)
	Security Deposit Given	(20.83)	(21.31)
	Investment in Non-Current Assets	1,000.00	0.00
	Net cash flow from investing activities	979.17	(40.32)
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	146.19	(230.66)
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	186.83	545.85
	End of the year	333.02	315.19

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

Kanishka Aggarwal
Kanishka Aggarwal
Partner

M. No. 544129

Place: New Delhi
Date: 09.11.2020



For Decorous Investment & Trading Company Ltd.
For DECOROUS INVESTMENT & TRADING CO. LTD

Amit Gupta
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Director/Auth. Signatory
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STATEMENT OF ASSETS & LIABILITIES

(Rs. In thousands)

Particulars	AS AT 30.09.2020	AS AT 31.03.2020
Assets		
Non-Current Assets		
Property, plant and equipment	33.37	37.12
Financial Assets		
Loans and Advances	489.58	468.75
Deferred tax assets (net)	18.15	18.15
Other Non Current Assets	16,200.00	17,200.00
Total non-current assets	16,741.10	17,724.02
Inventories	0.00	0.00
Financial Assets		
Trade Receivables	0.00	894.00
Cash and cash equivalents	333.02	186.83
Loans and Advances	16,500.00	15,000.00
Other Financial Assets	872.56	561.43
Other current assets	539.19	397.49
Total current assets	18,244.77	17,039.75
Total Assets	34,985.87	34,763.77
Equity and liabilities		
Equity		
Equity Share capital	34,500.00	34,500.00
Other Equity	444.95	42.00
Total equity	34,944.95	34,542.00
Current liabilities		
Other current liabilities	40.92	221.77
Total current liabilities	40.92	221.77
Total liabilities	40.92	221.77
Total equity and liabilities	34,985.87	34,763.77

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 30.09.2020 and 31.03.2020 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: 09.11.2020



For Decorous Investment & Trading
Company Limited
 For DECOROUS INVESTMENT & TRADING CO. LTD

Amit Gupta
 DIN: 00074483

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Director/Auth. Signatory