

**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**  
**CIN: L67120DL1982PLC289090**  
**Balance Sheet as at March 31, 2022**

Amount in ( Rs. )

Particulars	Note	As At March 31, 2022	As At March 31, 2021
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipment and Intangible Assets	3	24,807.79	29,910.35
<b>(b) Financial Assets</b>			
(i) Loans	4(i)	1,60,00,000.00	1,75,00,000.00
(ii) Other Financial Assets	4(ii)	5,00,000.00	5,00,000.00
(c) Deferred tax Assets (Net)	5	14,496.34	16,333.92
(d) Other Non Current Asset	6	1,13,00,000.00	1,57,00,000.00
<b>Total Non-Current Assets</b>		<b>2,78,39,304.13</b>	<b>3,37,46,244.27</b>
<b>Current Assets</b>			
<b>(a) Financial Assets</b>			
(i) Cash and Cash Equivalents	7	68,44,908.30	1,55,904.07
(ii) Other Financial Assets	8	4,85,086.00	5,52,501.00
(b) Other Current Assets	9(i)	0.00	13,000.00
(c) Current Tax Asset	9(ii)	3,70,647.00	3,16,867.00
<b>Total Current Assets</b>		<b>77,00,641.30</b>	<b>10,38,272.07</b>
<b>Total Assets</b>		<b>3,55,39,945.43</b>	<b>3,47,84,516.34</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	10	3,45,00,000.00	3,45,00,000.00
(b) Other Equity	11	7,73,300.43	48,254.34
<b>Total Equity</b>		<b>3,52,73,300.43</b>	<b>3,45,48,254.34</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
(a) Current Tax Liability	12	2,12,000.00	1,80,740.00
(b) Other Current Liabilities	13	54,645.00	55,522.00
<b>Total Current Liabilities</b>		<b>2,66,645.00</b>	<b>2,36,262.00</b>
<b>Total Equity and Liabilities</b>		<b>3,55,39,945.43</b>	<b>3,47,84,516.34</b>

Significant Accounting Policies  
Notes to Financial Statments

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As per our Report of even date attached  
**For G. K. Kedia & Co.**  
**Chartered Accountants**  
Firm's Registration No. 013016N

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
Partner  
Membership No. 544129



**For Decorous Investment & Trading Company**



*Raj Kumar Gupta*  
**Raj Kumar Gupta**  
WTD & CFO  
DIN: 00074532

*Amit Gupta*  
**Amit Gupta**  
Director  
DIN: 00074483

*Preetika Mishra*  
**Preetika Mishra-A32490**  
Company Secretary cum Compliance Officer

Place: New Delhi  
Date: 21.05.2022

**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**

**CIN: L67120DL1982PLC289090**

**Statement of Profit & Loss for the Year Ended March 31, 2022**

Amount in ( Rs. )

	Particulars	Note	Year Ended March 31, 2022	Year Ended March 31, 2021
I	Revenue from Operations	14	18,62,500.00	15,00,000.00
II	Other Income	15	15,65,440.00	14,54,152.00
III	<b>Total Income</b>		<b>34,27,940.00</b>	<b>29,54,152.00</b>
IV	<b>EXPENSES :</b>			
	Employee Benefits Expense	16	11,54,084.00	8,61,400.00
	Finance costs	17	833.00	26,705.37
	Depreciation and Amortization expenses	3	5,102.52	7,205.26
	Other Expenses	18	12,88,129.76	20,39,777.51
	<b>Total Expenses</b>		<b>24,48,149.28</b>	<b>29,35,088.14</b>
V	<b>Profit/(loss) before exceptional items and tax</b>		<b>9,79,790.72</b>	<b>19,063.86</b>
VI	<b>Exceptional items</b>		0.00	7,500.00
VII	<b>Profit/(loss) after exceptional and before tax</b>		<b>9,79,790.72</b>	<b>11,563.86</b>
VIII	<b>Tax Expense/(credit) :</b>			
	Current Tax		2,52,907.00	3,490.00
	Deferred Tax		1,837.29	1,818.14
IX	<b>Profit/(loss) from Continuing operation for the year</b>		<b>7,25,046.43</b>	<b>6,255.72</b>
X	<b>Other Comprehensive Income/(Loss)</b>			
	-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
	<b>Total Other Comprehensive Income/(loss) for the year</b>		<b>0.00</b>	<b>0.00</b>
XI	<b>Total Comprehensive Income for the year (IX+X) comprising Profit/(Loss) and Other comprehensive Income for the year )</b>		<b>7,25,046.00</b>	<b>6,256.00</b>
XII	<b>Earning per equity share (for discontinued &amp; continuing operation)</b>			
	<b>(Equity share of par value of Rs. 10 each)</b>		10.00	10.00
	Basic		0.210	0.002
	Diluted		0.210	0.002

Significant Accounting Policies

Notes to Financial Statements

As per our Report of even date attached

**For G. K. Kedia & Co.**

**Chartered Accountants**

Firm's Registration No. 013016N

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
Partner

Membership No. 544129

Place: New Delhi

Date: 21.05.2022



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2 to 32

**For Decorous Investment & Trading Co Ltd.**

*Raj Kumar Gupta*  
**Raj Kumar Gupta**  
WTD & CFO

DIN: 00074532

*Preetika Mishra*  
**Preetika Mishra-A32490**

Company Secretary cum Compliance Officer

*Amit Gupta*  
**Amit Gupta**  
Director

DIN: 00074483



**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**  
**CIN: L67120DL1982PLC289090**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022**

Amount in (Rs.)

PARTICULARS	As At March 31, 2022	As At March 31, 2021
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit after tax	7,25,046.00	6,256.00
Adjustments For :-		
Add: Income tax	2,52,907.00	3490.00
Less: Deferred tax	(1,837.29)	(1,818.14)
Add: Depreciation	5,102.52	7,205.26
Less: Interest / Dividend Received	0.00	0.00
<b>Operating profit before working capital changes</b>	<b>9,84,893.53</b>	<b>18,769.13</b>
(Increase)/Decrease in Trade Receivable	0.00	8,94,000.00
(Increase)/Decrease in other financial Assets	67,415.00	8,929.00
(Increase)/Decrease in other current assets	(2,39,907.00)	12,355.66
Increase/(Decrease) in current liabilities	30,383.00	14,492.00
(Increase)/Decrease in Loans and Advances	0.00	0.00
Direct Taxes paid/Refund Received	(1,78,099.00)	51,778.00
<b>Net Cash Flow from operating activities</b>	<b>6,64,685.53</b>	<b>10,00,323.79</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Prepaid Rent	0.00	0.00
Security Deposit Given	0.00	(31,250.00)
Fixed Assets Purchase	0.00	0.00
Investment in Non-Current Assets	59,00,000.00	(10,00,000.00)
<b>Net Cash Flow from Investing activities</b>	<b>59,00,000.00</b>	<b>(10,31,250.00)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Income	0.00	0.00
<b>Net Cash Flow from financing activities</b>	<b>0.00</b>	<b>0.00</b>
<b>NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>65,64,685.53</b>	<b>(30,926.21)</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Beginning of the year	1,55,904.07	1,86,830.57
<b>End of the year</b>	<b>67,20,589.30</b>	<b>1,55,904.07</b>

Significant Accounting Policies  
Notes to Financial Statements

As per our even Report attached  
**For G. K. Kedia & Co.**  
**Chartered Accountants**  
Firm's Registration No. 013016N

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
Partner  
Membership No. 544129



Place: New Delhi  
Date: 21.05.2022

For Decorous Investment & Trading Company Ltd.

*Raj Kumar Gupta*

**Raj Kumar Gupta**  
WTD & CFO  
DIN: 00074532

*Preetika Mishra*  
**Preetika Mishra-A32490**

Company Secretary cum Compliance Officer



*Amit Gupta*

**Amit Gupta**  
Director  
DIN: 00074483

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**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**  
**CIN: L67120DL1982PLC289090**  
**Statement of Changes in Equity**

**A. Equity Share Capital**

Particulars	Number of shares	Amount in (Rs.)
<b>Balance as at April 1, 2021</b>	<b>34,50,000.00</b>	<b>3,45,00,000.00</b>
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
<b>Balance as at March 31, 2022</b>	<b>34,50,000.00</b>	<b>3,45,00,000.00</b>
<b>Balance as at April 1, 2020</b>	<b>34,50,000.00</b>	<b>3,45,00,000.00</b>
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
<b>Balance as at March 31, 2021</b>	<b>34,50,000.00</b>	<b>3,45,00,000.00</b>

**B. Other Equity**

Particulars	(Amount in Rs.)	
	Reserve & Surplus	
	Retained Earning	
<b>Balance as at April 1, 2021</b>	<b>48,254.30</b>	
Changes in accounting policy or prior period errors	0.00	
<b>Restated balance at the beginning</b>	<b>48,254.30</b>	
Profit during the year	7,25,046.43	
Other Comprehensive Income	0.00	
<b>Total Comprehensive Income</b>	<b>8,21,555.02</b>	
Transfer of profit to general reserve during the year	0.00	
<b>Balance as at March 31, 2022</b>	<b>8,21,555.02</b>	
<b>Balance as at April 1, 2020</b>	<b>41,998.32</b>	
Changes in accounting policy or prior period errors	0.00	
<b>Restated balance at the beginning</b>	<b>41,998.32</b>	
Profit during the year	6,255.99	
Other Comprehensive Income	0.00	
<b>Total Comprehensive Income</b>	<b>48,254.30</b>	
Transfer of profit to general reserve during the year	0.00	
<b>Balance as at March 31, 2021</b>	<b>48,254.30</b>	

Significant Accounting Policies  
Notes to Financial Statements  
As per our Report of even date attached  
**For G. K. Kedia & Co.**  
**Chartered Accountants**

Firm's Registration No. 013016N

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
Partner

Membership No. 544129

Place: New Delhi  
Date: 21.05.2022



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**For Decorous Investment & Trading Company Ltd.**

*Raj Kumar Gupta*  
**Raj Kumar Gupta**  
WTD & CFO  
DIN: 00074532

*Amit Gupta*  
**Amit Gupta**  
Director  
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*Preetika Mishra*  
**Preetika Mishra-A32490**  
Company Secretary cum Compliance Officer

**DECOROUS INVESTMENT AND TRADING COMPANY LIMITED**  
**CIN: L67120DL1982PLC289090**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

**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, New Delhi - 110060 was incorporated on November 22, 1982 under the provisions of the Companies Act, 2013 with main objects to invest in properties, debentures, securities and to do the business of promoters, 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.

Now, the Company has continued the business as a Consultants and Service Providers, 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 on 09<sup>th</sup> May, 2022.

**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.

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.



*Amir Anwar*

*Reshita Mishra*



**DECOROUS INVESTMENT AND TRADING COMPANY LIMITED**

**CIN: L67120DL1982PLC289090**

**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

**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 *except refer Note No.20.*

**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.

Intangible assets purchased are measured at cost as at the date of acquisition, as applicable, less accumulated amortisation and accumulated impairment, if any. Intangible assets consist of rights under licensing agreement and software licences which are amortised over licence 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.



*Amr Gupta*

*Reetika Mishra*



**DECOROUS INVESTMENT AND TRADING COMPANY LIMITED**  
**CIN: L67120DL1982PLC289090**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

**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.

**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.

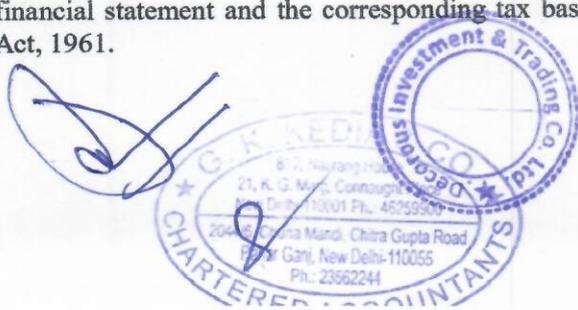
Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises 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.



*Amr Gupta*

*Preetika Mishra*

**DECOROUS INVESTMENT AND TRADING COMPANY LIMITED**  
**CIN: L67120DL1982PLC289090**  
**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

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.

### 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

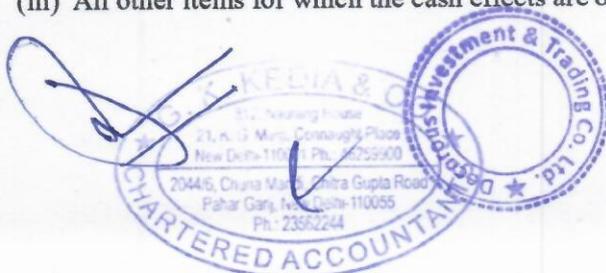
Lease arrangements where the risks and rewards incidental to ownership of an asset substantially remain with the lesser, are recognized as operating lease. Operating lease payments are recognized on a straight line basis over the lease term in the statement of profit and loss, unless the lease agreement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



*Amr Singh*

*Preetika Mishra*

**DECOROUS INVESTMENT AND TRADING COMPANY LIMITED**  
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**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

**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**.

**(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.



*Am Gupta*

*Reetika Mishra*

**DECOROUS INVESTMENT AND TRADING COMPANY LIMITED**  
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**NOTES FORMING INTEGRAL PART OF FINANCIAL STATEMENTS**

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.



*Amr Gupta*

*Preetikalishsa.*



**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**

CIN: L67120DL1982PLC289090

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2022**

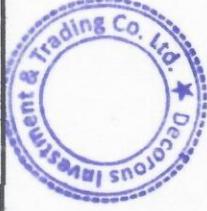
Note No- 3

**PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS**

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	GROSS VALUE AS ON 1-4-2021	ADDITION	DELETION	GROSS VALUE AS ON 31-03-2021	ACCUMULATED DEPRECIATION	CURRENT YEAR DEPRECIATION	TOTAL DEPRECIATION	WDV AS ON 31-3-2022	WDV AS ON 31-03-2021
<b>(A) Office Equipment</b>									
1. Computer	61,150.00	0.00	0.00	61,150.00	58,054.89	0.00	58,054.89	3,095.11	3,095.11
2. Security Camera	45,000.00	0.00	0.00	45,000.00	42,752.45	0.00	42,752.45	2,247.57	2,247.55
3. Battery & Inverter	32,000.00	0.00	0.00	32,000.00	30,399.99	0.00	30,400.04	1,599.88	1,600.01
4. Mobile Phone	69,000.00	0.00	0.00	69,000.00	65,550.00	0.00	65,550.00	3,450.02	3,450.00
<b>(B) Furniture and Fixtures</b>									
1. Furniture	62,840.00	0.00	0.00	62,840.00	43,322.31	5,102.52	48,424.83	14,415.21	19,517.69
<b>TOTAL</b>	<b>2,69,990.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,69,990.00</b>	<b>2,40,079.65</b>	<b>5,102.52</b>	<b>2,45,182.21</b>	<b>24,807.79</b>	<b>29,910.35</b>
<b>PREVIOUS YEAR</b>	<b>2,69,990.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,69,990.00</b>	<b>2,32,874.40</b>	<b>7,205.26</b>	<b>2,40,079.65</b>	<b>29,910.35</b>	<b>37,115.60</b>

*[Handwritten Signature]*

*[Handwritten Signature]*



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**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**  
CIN: L67120DL1982PLC289090  
**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022**

**4(i) Loans (Non-Current Asset)**

Amount in (Rs.)

Particulars	As At March 31, 2022	As At March 31, 2021
Loans Receivables Considered Good - (Unsecured)	1,60,00,000.00	1,75,00,000.00
	<b>1,60,00,000.00</b>	<b>1,75,00,000.00</b>

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

**4(ii) Other Financial Assets (Non-Current)**

Particulars	As At March 31, 2022	As At March 31, 2021
Security Deposit*	5,00,000.00	5,00,000.00
	<b>5,00,000.00</b>	<b>5,00,000.00</b>

\* as per Amotrized Cost

**5 Deferred Tax Asset/ (Liability)**

Particulars	As At March 31, 2022	As At March 31, 2021
Temporary Difference on Depreciation	14,496.34	16,333.92
	<b>14,496.34</b>	<b>16,333.92</b>

**6 Other Non -Current Assets**

Particulars	As At March 31, 2022	As At March 31, 2021
Advance against Purchase of Property	1,13,00,000.00	1,57,00,000.00
	<b>1,13,00,000.00</b>	<b>1,57,00,000.00</b>

**7 Cash and Cash Equivalents**

Particulars	As At March 31, 2022	As At March 31, 2021
Punjab National Bank - Current Account	67,20,439.32	74,733.08
Cash in Hand	83,443.00	43,393.00
Punjab National Bank (Preferential Issue)	25,646.29	24,118.29
Bank of Maharashtra - Current Account	15,379.69	13,659.69
	<b>68,44,908.30</b>	<b>1,55,904.07</b>

**8 Other Financial Assets (Current)**

Particulars	As At March 31, 2022	As At March 31, 2021
Accrued Interest on Non-Current Loans	4,85,086.00	5,52,501.00
	<b>4,85,086.00</b>	<b>5,52,501.00</b>

**9(i) Other Current Assets**

Amount in (Rs.)

Particulars	As At March 31, 2022	As At March 31, 2021
Value to be received in Cash or Kind	0.00	13,000.00
	<b>0.00</b>	<b>13,000.00</b>

**9(ii) Current Tax Assets**

Particulars	As At March 31, 2022	As At March 31, 2021
Income Tax Refund/(Demand) of Previous Years	3,16,867.00	1,38,768.00
Income Tax Refund/(Provision for Income tax) for Current Year (Net of Advance Tax & TDS Receivable)	53,780.00	1,78,099.00
	<b>3,70,647.00</b>	<b>3,16,867.00</b>

*[Handwritten Signature]*



*Anil Gupta*



*Preetika Mishra*

10 Equity Share Capital

Particulars	As At March 31, 2022	As At March 31, 2021
<b>Authorised</b>		
Equity Shares 4,000,000 (4,000,000) of par value Rs.10/- (Rs.10/-) each	4,00,00,000.00	4,00,00,000.00
	<b>4,00,00,000.00</b>	<b>4,00,00,000.00</b>
<b>Issued, Subscribed and Fully Paid up</b>		
Equity Shares 3,450,000 (3,450,000) of par value Rs.10/- (Rs.10/-) each fully paid up	3,45,00,000.00	3,45,00,000.00
	<b>3,45,00,000.00</b>	<b>3,45,00,000.00</b>

(i) Reconciliation of the number of shares outstanding

Particulars	Shares As At March 31, 2022		Shares As At March 31, 2021	
	No. of shares	Value (Rs.)	No. of shares	Value (Rs.)
<b>EQUITY SHARES</b>				
Shares outstanding at the beginning	34,50,000.00	3,45,00,000.00	34,50,000.00	3,45,00,000.00
Add: Shares issued during the period	0.00	0.00	0.00	0.00
<b>Total Shares outstanding at the end of the year</b>	<b>34,50,000.00</b>	<b>3,45,00,000.00</b>	<b>34,50,000.00</b>	<b>3,45,00,000.00</b>

(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, 2022		Shares As At March 31, 2021	
		Nos.	%	Nos.	%
Sumit Gupta	Equity shares	1,75,000.00	5.07	1,75,000.00	5.07
S. L. Gupta	Equity shares	50,000.00	1.45	1,75,000.00	5.07
		<b>2,25,000.00</b>		<b>3,50,000.00</b>	

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 of Promoters:

Shares held by Promoters at the end of the year					% Change during the year
S.No.	Promoter Name	No. of Shares	% of total shares		
1	Jeewan Commercial Ltd.	9600	0.28	0.00	
2	Antique Holdings Pvt. Ltd.	9800	0.28	0.00	
3	Aditya Estates Pvt Ltd	24300	0.7	0.00	

11 Other Equity

Amount in (Rs.)

Particulars	As At March 31, 2022	As At March 31, 2021
Opening Balance	48,254.34	41,998.31
Add : Profit during the year	7,25,046.06	6,256.00
Closing Balance	<b>7,73,300.43</b>	<b>48,254.34</b>

12 Current Tax Liabilities

Particulars	As At March 31, 2022	As At March 31, 2021
GST Payable	1,91,034.00	1,47,740.00
TDS Payable	20,966.00	33,000.00
	<b>2,12,000.00</b>	<b>1,80,740.00</b>

13 Other Current Liabilities

Particulars	As At March 31, 2022	As At March 31, 2021
Expenses Payable	54,645.00	55,522.00
	<b>54,645.00</b>	<b>55,522.00</b>



Amit Gupta



Poojika Mishra

**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**

**CIN: L67120DL1982PLC289090**

**NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022**

**14 Revenue from Operations**

Amount in (Rs.)

Particulars	Year Ended	Year Ended
	31.03.2022	31.03.2021
Sale of Services	18,62,500.00	15,00,000.00
	<b>18,62,500.00</b>	<b>15,00,000.00</b>

**15 Other Income**

Particulars	Year Ended	Year Ended
	31.03.2022	31.03.2021
Interest on Loan	15,60,342.00	14,07,007.00
Miscellaneous Balance Written Off	5,098.00	0.00
Interest on Security Deposit (as per Ind AS 109)	0.00	31,250.00
Interest on Income Tax Refund	0.00	15,895.00
	<b>15,65,440.00</b>	<b>14,54,152.00</b>

**16 Employee Benefit Expenses**

Particulars	Year Ended	Year Ended
	31.03.2022	31.03.2021
Salary to Employees	8,54,084.00	5,61,400.00
Directors Remuneration	3,00,000.00	3,00,000.00
	<b>11,54,084.00</b>	<b>8,61,400.00</b>

**17 Finance Costs**

Particulars	Year Ended	Year Ended
	31.03.2022	31.03.2021
Interest on GST	833.00	0.00
Interest on Security Deposit (as per Ind AS 109)	0.00	25,355.37
Interest on TDS	0.00	1,350.00
	<b>833.00</b>	<b>26,705.37</b>

**18 Other expenses**

Particulars	Year Ended	Year Ended
	31.03.2022	31.03.2021
Consultancy and Management Fees	5,00,000.00	13,00,000.00
Annual Listing Fees	3,00,000.00	3,00,000.00
Accounting Charges	1,80,000.00	1,80,000.00
Miscellaneous Expenses	1,42,337.76	75,845.51
Rent Expense	72,000.00	72,000.00
<u>Statutory Auditor's Remuneration</u>		
Audit Fees	29,661.00	25,424.00
Professional Charges	19,051.00	5,000.00
Secretarial Audit Fee	15,000.00	15,000.00
Internal Audit Fees	10,000.00	10,000.00
Printing and stationery	8,580.00	42,500.00
Certification Fees	7,300.00	7,500.00
ROC Filing Fee	4,200.00	4,200.00
GST Expenses	0.00	2,308.00
	<b>12,88,129.76</b>	<b>20,39,777.51</b>



*Handwritten signatures: Anurag and Preeti Kishore*

**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**

CIN: L67120DL1982PLC289090

**DETAILS TO NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2022**

**Miscellaneous Expenses**

Amount in ( Rs. )

Particulars	Year ended 31.03.2022	Year ended 31.03.2021
NSDL charges	49,616.00	9,000.00
Office Expenses	36,222.00	8,700.00
Advertisement & Publicity Exp	21,440.00	28,000.00
Conveyance Expenses	9395.00	0.00
CDSL charges	9,000.00	9,000.00
Demat Charges	3,600.00	0.00
Website info charges	3,500.00	3,500.00
AGM Meeting Expenses	3,500.00	5,150.00
Bank Charges	1,984.76	1,486.51
RTA Fee - Alankit	1,500.00	2,500.00
Pantry Expenses	1731.00	0.00
Other Miscellaneous Expenses	850.00	589.00
Courier & Postage Expenses	0.00	4,320.00
Software Maintenance Expenses	0.00	3,600.00
Round Off	-1.00	0.00
	<b>1,42,337.76</b>	<b>75,845.51</b>

**Income Tax Refund/(Demand) of Previous Years**

Particulars	As At 31.03.2022	As At 31.03.2021
Refund Adjustment FY 2017-18 against Demand of AY 2004-05	1,18,682.00	1,18,682.00
Refund Adjustment FY 2018-19 against Demand of AY 2018-19	20,086.00	20,086.00
Income Tax Refund for FY 2020-21	1,78,099.00	0.00
	<b>3,16,867.00</b>	<b>1,38,768.00</b>

**Expenses Payable**

Particulars	As At 31.03.2022	As At 31.03.2021
Audit Fees Payable	26,695.00	25,424.00
Secretarial Audit Fees Payable	15,000.00	0.00
Internal Audit Fees Payable	10,000.00	0.00
Alankit Assignments Ltd	1,770.00	0.00
NSDL	1,180.00	0.00
B Bhusan and Co.	0.00	15,000.00
Mittal Jindal & Associates	0.00	10,000.00
My Courierwala	0.00	5,098.00
	<b>54,645.00</b>	<b>55,522.00</b>

**Values to be received in Cash or Kind**

Particulars	As At 31.03.2022	As At 31.03.2021
Prepaid Expense	0.00	13,000.00
	<b>0.00</b>	<b>13,000.00</b>

*(Handwritten signature)*



*Amount*

*Reetika Lishya*

**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**  
CIN: L67120DL1982PLC289090

**Notes to Financial Statements**

**Note 19: Valuation of Inventory**

There is no inventory held by company during the year.

**Note 20: Loans**

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 loan amounting to Rs. 95,00,000 to SSPN Finance Ltd. on various intervals. As per the signed agreement between company and the party, interest @ 9% per annum shall be charged by the company till the loan tenure. Further, as per the agreement, interest should be paid quarterly basis, if not paid within the timelines, then interest on interest @12% shall carry for the period of delay. During the year, company has charged interest of Rs. 2,76,820.00 from SSPN Finance Ltd. but company has not received amounting Rs. 2,51,170.00 till date. Accordingly, company has to charge the interest @12% on Rs. 2,51,170.00 for the delayed period, which is not recognized in the books of accounts.

**Note 21: Micro, Small and Medium Enterprise.**

Following are the details relating to micro, small and medium enterprises:

Particulars	(Amount in Rs.)	
	Year Ended 31-Mar-22	Year Ended 31-Mar-21
G. K. Kedia & Co.	29,661.00	25,424.00
<b>Total</b>	<b>29,661.00</b>	<b>25,424.00</b>

**Note 22:**

Balance of sundry debtors, creditors and loans & advances are subject to direct confirmations, reconciliations and adjustments, if any, will be made accordingly.

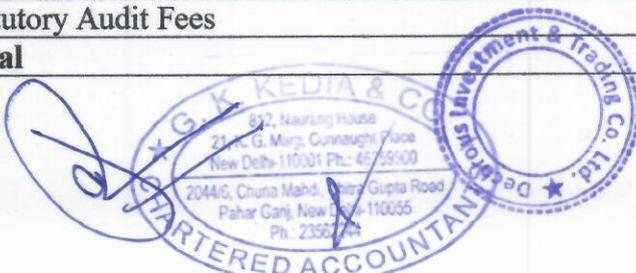
**Note 23: Discounting of security deposits for leases**

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.

**Note 24: Auditors' Remuneration**

Particulars	(Amount in Rs.)	
	Year Ended 31-Mar-22	Year Ended 31-Mar-21
Statutory Audit Fees	29,661.00	25,424.00
<b>Total</b>	<b>29,661.00</b>	<b>25,424.00</b>



*Amir Singh*

*Prakash Singh*

**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**  
CIN: L67120DL1982PLC289090

**Note 25: Contingent Liabilities**

(Amount in Rs.)

Particulars	Year Ended 31-Mar-22	Year Ended 31-Mar-21
Contingent Liabilities	NIL	NIL
<b>Total</b>	<b>NIL</b>	<b>NIL</b>

**Note 26: Foreign Currency Transactions**

(Amount in Rs.)

Particulars	Year Ended 31-Mar-22	Year Ended 31-Mar-21
a. Expenditure in Foreign Currency	NIL	NIL
b. Income in Foreign Currency	NIL	NIL

**Note 27: Previous Year Figures**

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

**Note 28: 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: -

**Name of Related Parties**

S.No.	Name of Related Party	Relationship
1.	Sh.Raj Kumar Gupta - WTD & CFO	Key Management Personnel
2.	Sh. Pankaj Aggarwal - Director	
3.	Smt. Lalita Mittal - Director	
4.	Sh. Amit Gupta – Director	
5.	Manish Sinha- Company Secretary (Resigned w.e.f. 12.11.2021)	
6.	Preetika Mishra- Company Secretary (Appointed w.e.f. 07.02.2022)	

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

Director Remuneration	Sh. Raj Kumar Gupta	Whole Time Director & CFO	3,00,000.00 (3,00,000.00)	0.00 (0.00)
Salary	Manish Sinha	Company Secretary	2,94,663.00 (4,00,000.00)	0.00 (0.00)
Salary	Preetika Mishra	Company Secretary	44,672.00 (0.00)	0.00 (0.00)




Amit Gupta

Preetika Mishra



**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**  
**CIN: L67120DL1982PLC289090**

**Note 29: 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'.

**Note 30: Earnings per Share**

(Amount in Rs.)

Particulars	Year Ended 31-Mar-22	Year Ended 31-Mar-21
Profit/(loss) attributable to Ordinary Equity share holder (Rs)	7,25,046.00	6256.00
Weighted average number of Ordinary Equity shares for Basic EPS	34,50,000	34,50,000
Nominal Value of shares (Rs.)	10.00	10.00
<b>Basic EPS (Rs.)</b>	<b>0.210</b>	<b>0.002</b>
<b>Diluted EPS (Rs.)</b>	<b>0.210</b>	<b>0.002</b>

**Note 31: Movement of Provision for Tax**

(Amount in Rs.)

Particulars	Year Ended 31-Mar-22	Year Ended 31-Mar-21
<b>Opening Provision/ (Income Tax Refund) (A)</b>	(3,16,867.00)	(3,72,135.00)
<b>Income Tax Refund (B)</b>	0.00	2,75,955.00
<b>Adjustment Against IT Demand AY-2004-05 (C)</b>	(0.00)	(1,18,682.00)
<b>Adjustment Against IT Demand AY-2018-19 (D)</b>	(0.00)	(20,086.00)
<b>Provision made during the year (E)</b>	2,52,907.00	3,490.00
<b>Mat Credit Entitlement (F)</b>	0.00	0.00
<b>Balance Refundable (A+B+C+D+E+F)</b>	(63,960.00)	(1,35,278.00)
<b>Provision Adjusted with Advance Tax &amp; TDS for the year</b>	(3,06,687.00)	(1,78,099.00)
<b>Previous year Provision written back for Earlier year</b>	0.00	0.00
<b>Closing Provision/ (Income Tax Refund)</b>	<b>(3,70,647.00)</b>	<b>(3,16,867.00)</b>



Amr Singh



Reetika Mishra

**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**

**CIN: L67120DL1982PLC289090**

**32. Additional Regulatory Information**

<b>Ratio</b>	<b>Numerator</b>	<b>Denominator</b>	<b>Current Year 2021-22</b>	<b>Previous Year 2020-21</b>
Current ratio (in times)	Total Current Assets	Total Current Liabilities	28.88	4.39
Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities.	Total equity	N.A.	N.A.
Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes+ Non-cash operating expenses+ Interest+ Other non cash adjustments	Debt service = Interest and lease payments + Principal repayments	N.A.	N.A.
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	2.08%	0.02%
Trade receivables turnover ratio (in times)	Revenue from operation	Average trade receivables	N.A.	N.A.
Trade payables turnover ratio (in times)	Cost of equipment and software license+ Other expenses	Average trade payables	N.A.	N.A.
Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilities)	0.45	10.79
Net profit ratio (in %)	Profit for the year	Revenue from operations	38.93%	0.42%
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities	2.78%	0.03%
Return on investment (in %)	Income generated from invested funds	Average invested funds in treasury investments	N.A.	N.A.



*Amit Gupta*

*Reetika Mishra.*

**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**

**CIN: L67120DL1982PLC289090**

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

**Current Ratio**

During the Current Year, Loans and Advances against purchase of property, etc has been recovered which impacts the Non Current Assets. Thus, there is decline in Non Current Assets and increase in Current Assets (Cash & Cash Equivalents) and therefore leading to rise in current ratio.

**Return on Equity**

The ratio has improved significantly due to better performance by the company. This is on account of growth in revenue by approx 25% and reduction in other expenses by 60% during the current financial year, resulting in rise of Net Profit after Tax by 115 times and therefore, provides better return to Equity Shareholders.

**Net Capital Turnover Ratio**

There has been increase in Net working Capital by around 30 times as compared to the preceding year due to which the ratio has fallen and thereby resulting in lower Net Capital turnover Ratio.

**Net Profit Ratio and Return on Capital Employed Ratio**

There is drastic reduction in other expenses of the company. This is majorly due to reduction in management & consultancy fees by around 62%, thereby resulting into increase in net profit of the company. Hence, there is improvement in net profit ratio and return on capital employed.

As per our report of even date attached

For G. K. Kedia & Co.

Chartered Accountants

Firm's Registration No. 013016N

*Kanishka Aggarwal*

**Kanishka Aggarwal**

Partner

Membership No. 544129



For Decorous Investment & Trading Company Ltd.

*Raj Kumar Gupta*

**Raj Kumar Gupta**

WTD & CFO

DIN: 00074532



*Amit Gupta*

**Amit Gupta**

Director

DIN: 00074483

*Preetika Mishra*

**Preetika Mishra-A32490**

Company Secretary cum Compliance Officer

Place: New Delhi

Date : 21.05.2022