

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

Balance Sheet as at March 31, 2020

Amount in (₹)

Particulars	Note	As At March 31, 2020	As At March 31, 2019
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	3	37,115.58	33,743.99
(b) Financial Assets			
(i) Loans	4	4,68,750.00	4,26,136.36
(c) Deferred tax Assets (Net)	5	18,151.78	19,237.98
(d) Other Non Current Asset	6	0.00	25,355.37
Total Non-Current Assets		5,24,017.37	5,04,473.42
Current Assets			
(a) Financial Assets			
(i) Trade Receivable	7	8,94,000.00	0.00
(ii) Cash and Cash Equivalents	8	1,86,830.57	5,45,850.67
(iii) Loans/Advances	9	3,22,00,000.00	3,32,00,000.00
(iv) Other Financial Assets	10	5,61,430.00	0.00
(b) Other Current Assets	11	3,97,490.37	2,56,943.05
Total Current Assets		3,42,39,750.94	3,40,02,793.72
Total Assets		3,47,63,768.31	3,45,07,267.14
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	12	3,45,00,000.00	3,45,00,000.00
(b) Other Equity	13	41,998.31	(46,106.86)
Total Equity		3,45,41,998.31	3,44,53,893.14
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payable			
(A) Total o/s Dues of Micro and Small Enterprises	14	25424.00	0.00
(B) Total o/s Dues of Creditor other than Micro and	15	55,000.00	53,374.00
(b) Other Current Liabilities	16	1,41,346.00	0.00
Total Current Liabilities		2,21,770.00	53,374.00
Total Equity and Liabilities		3,47,63,768.31	3,45,07,267.14

Significant Accounting Policies

2

Notes to Financial Statments

2 to 34

As per our report of even date attached

For G. K. Kedia & Co.

Chartered Accountants

Firm's Registration No. 013016N

For Decorous Investment & Trading Company Ltd.

Kanishka Aggarwal

Partner

Membership No. 544129

Raj Kumar Gupta

WTD & CFO

DIN: 00074532

Amit Gupta

Director

DIN: 00074483

Place: New Delhi

Date: 26.06.2020



Manish Sinha-A39188

Company Secretary cum compliance officer



DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

Statement of Profit & Loss for the Year Ended March 31, 2020

			Amount in (₹)	
	Particulars	Note	Year Ended March 31, 2020	Year Ended March 31, 2019
I	Revenue from Operations	17	13,00,000.00	7,00,000.00
II	Other Income	18	12,06,191.64	6,54,202.78
III	Total Income		25,06,191.64	13,54,202.78
IV	EXPENSES :			
	Employee Benefits Expense	19	8,72,767.00	6,49,500.00
	Finance costs	20	38,948.05	38,046.00
	Depreciation and amortization expenses	3	11,628.41	17,770.59
	Other Expenses	21	14,63,466.81	5,65,843.32
	Total Expenses		23,86,810.27	12,71,159.91
V	Profit/(loss) before exceptional items and tax		1,19,381.37	83,042.87
VI	Exceptional items		0.00	0.00
VII	Profit/(loss) after exceptional and before tax		1,19,381.37	83,042.87
VIII	Tax Expense/(credit) :			
	Current Tax		30,190.00	21,570.00
	Deferred Tax		1,086.19	(160.38)
IX	Profit/(loss) from Continuing operation for the year		88,105.18	61,633.24
X	Other Comprehensive Income/(Loss)			
	-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
	Total Other Comprehensive Income/(loss) for the year		0.00	0.00
XI	Total Comprehensive Income for the year (IX+X) comprising Profit/(Loss) and Other comprehensive Income for the year)		88,105.18	61,633.24
XII	Earning per equity share (for discontinued & continuing operation)			
	(Equity share of par value of Rs. 10 each)		10.00	10.00
	Basic		0.03	0.02
	Diluted		0.03	0.02

Significant Accounting Policies

Notes to Financial Statements

2

2 to 34

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: 26.06.2020



For Decorous Investment & Trading Company Ltd.

Raj Kumar Gupta
Raj Kumar Gupta
 WTD & CFO

DIN: 00074532

Manish Sinha
Manish Sinha-A39188
 Company Secretary cum compliance Officer

Manish Sinha-A39188
 Company Secretary cum compliance Officer

Manish Sinha-A39188
 Company Secretary cum compliance Officer

Amit Gupta
Amit Gupta
 Director

DIN: 00074483

Amit Gupta
 Director
 DIN: 00074483



DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2020

Amount in (₹)

	As At March 31, 2020	As At March 31, 2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit after tax	88,105.18	61,633.24
Adjustments For :-		
Add: Income tax	30,190.00	21,570.00
Less: Deferred tax	(1,086.19)	160.38
Add: Depreciation	11,628.41	17,770.59
Less: Interest / Dividend Received	0.00	0.00
Operating profit before working capital changes	1,31,009.78	1,00,813.45
(Increase)/Decrease in Trade Receivable	(8,94,000.00)	0.00
(Increase)/Decrease in other financial Assets	(5,61,430.00)	0.00
(Increase)/Decrease in other current assets	12,677.68	76,013.95
Increase/(Decrease) in current liabilities	1,68,396.00	(23,426.00)
(Increase)/Decrease in Loans and Advances	10,00,000.00	5,00,000.00
Direct Taxes paid	(1,83,415.00)	(1,30,919.00)
Net Cash Flow from operating activities	(3,26,761.54)	5,22,482.40
B. CASH FLOW FROM INVESTING ACTIVITIES		
Prepaid Rent	0.00	(25,355.37)
Security Deposit Given	(42,613.64)	(38,739.63)
Fixed Assets Purchase	(15,000.00)	0.00
Investment in Non-Current Assets	25,355.37	0.00
Net Cash Flow from Investing activities	(32,258.27)	(64,095.00)
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	(3,59,019.81)	4,58,387.40
CASH AND CASH EQUIVALENTS		
Beginning of the year	5,45,850.67	87,462.99
End of the year	1,86,830.57	5,45,850.67

Significant Accounting Policies

2

Notes to Financial Statments

2 to 34

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: 26.06.2020



For Decorous Investment & Trading Company

Raj Kumar Gupta
Raj Kumar Gupta
WTD & CFO

DIN: 00074532

Manish Sinha
Manish Sinha-A39188

Company Secretary cum comp

Amit Gupta
Amit Gupta
Director

DIN: 00074483



DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

Statement of Changes in Equity

A. Equity Share Capital

Particulars	Number of shares	Amount in ₹
Balance as at April 1, 2018	34,50,000.00	3,45,00,000.00
Change in Equity Share Capital during the year	0.00	0.00
Balance as at March 31, 2019	34,50,000.00	3,45,00,000.00
Balance as at April 1, 2019	34,50,000.00	3,45,00,000.00
Change in Equity Share Capital during the year	0.00	0.00
Balance as at March 31, 2020	34,50,000.00	3,45,00,000.00

B. Other Equity

(AMOUNT IN ₹)

Particulars	Reserve & Surplus
	Retained Earning
Balance as at April 1, 2018	(1,07,740.10)
Profit during the year	61,633.24
Other Comprehensive Income	0.00
Total Comprehensive Income	(46,106.86)
Transfer of profit to general reserve during the year	0.00
Balance as at March 31, 2019	(46,106.86)
Balance as at April 1, 2019	(46,106.86)
Profit during the year	88,105.18
Other Comprehensive Income	0.00
Total Comprehensive Income	41,998.31
Transfer of profit to general reserve during the year	0.00
Balance as at March 31, 2020	41,998.31

Significant Accounting Policies

2

Notes to Financial Statements

2 to 34

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 : 26.06.2020



For Decorous Investment & Trading Company

Raj Kumar Gupta
Raj Kumar Gupta
WTD & CFO

DIN: 00074532

Manish Sinha-A39188

Company Secretary cum compliance Officer

Amit Gupta
Amit Gupta

Director

DIN: 00074483



DECOROUS INVESTMENT AND TRADING COMPANY LIMITED
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 discontinued to carry on its principal business and continued the business as a Real Estate, Broker, Agents, Service Providers, Consultants, 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 26th June, 2020.

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.



[Handwritten signature]

Amit Gupta

DECOROUS INVESTMENT AND TRADING COMPANY LIMITED
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.

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

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.

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 impaired 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.



[Handwritten signature]

Amit Gupta

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

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.

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.



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

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.

ghe



Amir Gupta

[Signature]



DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2020

Note No- 3

PROPERTY, PLANT AND EQUIPMENTS

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	GROSS VALUE AS ON 1-4-2019	ADDITION	DELETION	GROSS VALUE AS ON 31-03-2020	ACCUMULATED DEPRECIATION	CURRENT YEAR DEPRECIATION	TOTAL DEPRECIATION	WDV AS ON 31-3-2020	WDV AS ON 31-03-2019
(A) Office Equipment									
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	40,555.16	1,976.86	42,532.03	2,467.97	4,444.84
3. Battery & Invertor	32,000.00	0.00	0.00	32,000.00	29,120.89	1,277.46	30,398.36	1,601.64	2,879.11
4. Mobile Phone	69,000.00	0.00	0.00	69,000.00	62,791.66	2,688.12	65,479.77	3,520.23	6,208.34
(B) Furniture and Fixtures									
1. Furniture	47,840.00	15,000.00	0.00	62,840.00	30,723.40	5,685.96	36,409.36	26,430.64	17,116.60
TOTAL	2,54,990.00	15,000.00	0.00	2,69,990.00	2,21,246.01	11,628.41	2,32,874.42	37,115.58	33,743.99
PREVIOUS YEAR	2,54,990.00	0.00	0.00	2,54,990.00	2,03,475.42	17,770.59	2,21,246.01	33,743.99	51,814.58

(Amount in ₹)



Spoke

Amir Gupta

[Signature]



DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

4 Loans and Advances (Non-Current)

Particulars	As At March 31, 2020 (₹)	As At March 31, 2019 (₹)
Security Deposit*	4,68,750.00	4,26,136.36
	4,68,750.00	4,26,136.36

There is no loan and advance 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 or private companies in which any director is a partner or a member.

* as per Amortized Cost

5 Deferred Tax Asset/ (Liability)

Particulars	As At March 31, 2020 (₹)	As At March 31, 2019 (₹)
Temporary Difference on Depreciation	18,151.78	19,237.98
	18,151.78	19,237.98

6 Other Non -Current Assets

Particulars	As At March 31, 2020 (₹)	As At March 31, 2019 (₹)
Prepaid Rent	0.00	25,355.37
	0.00	25,355.37

7 Trade Receivable

Particulars	As At March 31, 2020 (₹)	As At March 31, 2019 (₹)
Trade Receivable Considered Good - (Unsecured)		
Sundry Debtors	8,94,000.00	0.00
	8,94,000.00	0.00

8 Cash and Cash Equivalents

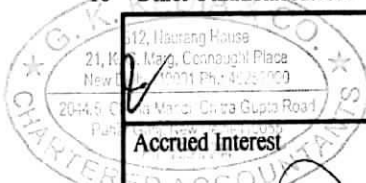
Particulars	As At March 31, 2020 (₹)	As At March 31, 2019 (₹)
Cash And Cash Equivalents		
Cash on Hand	1,39,243.00	55,773.00
Bank of Maharashtra	13,237.01	13,237.01
PNB - Preferential Issue	24,531.29	18,267.29
PNB - C/A	9,819.27	4,58,573.37
	1,86,830.57	5,45,850.67

9 Loans/Advances

Particulars	As At March 31, 2020 (₹)	As At March 31, 2019 (₹)
Loans Receivables Considered Goods - (Unsecured)		
Loans and Advances	1,50,00,000.00	85,00,000.00
Advance against purchase of property	1,72,00,000.00	2,47,00,000.00
	3,22,00,000.00	3,32,00,000.00

10 Other Financial Assets

Particulars	As At March 31, 2020 (₹)	As At March 31, 2019 (₹)
Accrued Interest	5,61,430.00	0.00
	5,61,430.00	0.00



Signature

Amir Gupta

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

11 Other Current Assets

Particulars	As At March 31, 2020	As At March 31, 2019
Value to be received in Cash or Kind	0.00	0.00
Prepaid rent	25,355.37	38,033.05
Income Tax Refundable / (Provision for Income tax) (Net of Advance Tax & TDS Receivable)	3,72,135.00	2,18,910.00
	3,97,490.37	2,56,943.05

12 Equity Share Capital

Particulars	As At March 31, 2020	As At March 31, 2019
Authorised		
Equity Shares 4,000,000 (4,000,000) of par value ₹10/- (₹10/-) each	4,00,00,000.00	4,00,00,000.00
	4,00,00,000.00	4,00,00,000.00
Issued, Subscribed and Fully Paid up		
Equity shares 3,450,000 (3,450,000) of par value ₹10/- (₹10/-) each fully paid up	3,45,00,000.00	3,45,00,000.00
	3,45,00,000.00	3,45,00,000.00

(i) Reconciliation of the number of shares outstanding

Particulars	Shares As At March 31, 2020		Shares As At March 31, 2019	
	No. of shares	Value (₹)	No. of shares	Value (₹)
EQUITY SHARES				
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
Total Shares outstanding at the end of the year	34,50,000.00	3,45,00,000.00	34,50,000.00	3,45,00,000.00

(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, 2020		Shares As At March 31, 2019	
		Nos.	%	Nos.	%
S. L. Gupta	Equity shares	1,75,000.00	5.07	1,75,000.00	5.07
Sumit Gupta	Equity shares	1,75,000.00	5.07	1,75,000.00	5.07
		3,50,000.00		3,50,000.00	

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.

13 Other Equity

Particulars	As At March 31, 2020	As at March 31, 2019
Opening Balance	(46,106.86)	(1,07,740.10)
Add : Profit during the year	88,105.18	61,633.24
Closing Balance	41,998.31	(46,106.86)







DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

14 Total o/s Dues of Micro and Small Enterprises

Particulars	As At March 31, 2020 (₹)	As at March 31, 2019 (₹)
Audit Fess Payable	25,424.00	0.00
	25,424.00	0.00

15 Total o/s Dues of Creditor other than Micro and Small Enterprises

Particulars	As At March 31, 2020 (₹)	As at March 31, 2019 (₹)
Expenses payable	55,000.00	53,374.00
	55,000.00	53,374.00

16 Other Current Liabilities

Particulars	As At March 31, 2020 (₹)	As at March 31, 2019 (₹)
Duties and Taxes	1,41,346.00	0.00
	1,41,346.00	0.00

[Signature]



Anir Gupta

[Signature]



DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2020

17 Revenue from Operations

(Amount in Rs.)

Particulars	Year Ended 31.03.2020	Year Ended 31.03.2019
Sale of Services	13,00,000.00	7,00,000.00
	13,00,000.00	7,00,000.00

18 Other Income

Particulars	Year Ended 31.03.2020	Year Ended 31.03.2019
Interest on loan	11,56,873.00	6,09,189.00
Misc. Balance Written Back	0.00	6,274.78
Interest on Security Deposit (as per Ind AS 109)	42,613.64	38,739.00
Interest on Income Tax Refund	6,705.00	0.00
	12,06,191.64	6,54,202.78

19 Employee Benefits Expense

Particulars	Year Ended 31.03.2020	Year Ended 31.03.2019
Salary to Employees	6,01,767.00	4,09,500.00
Director Remuneration (Raj Kumar Gupta)	2,71,000.00	2,40,000.00
	8,72,767.00	6,49,500.00

20 Finance Costs

Particulars	Year Ended 31.03.2020	Year Ended 31.03.2019
Interest on TDS	915.00	14.00
Interest on Security Deposit (as per Ind AS 109)	38,033.05	38,032.00
	38,948.05	38,046.00

21 Other expenses

Particulars	Year Ended 31.03.2020	Year Ended 31.03.2019
Annual Listing Fees	3,00,000.00	2,50,000.00
Rent Expense	72,000.00	72,000.00
Misc Exp	1,84,505.53	1,19,769.32
Printing and stationery	47,500.00	43,750.00
Secretarial Audit Fee	15,000.00	15,000.00
<u>Auditor's Remuneration</u>		
Audit Fees	25,424.00	25,424.00
Filing Fee - ROC	7,200.00	7,200.00
Internal Audit Fee	10,000.00	10,000.00
Professional Charges	12,637.28	13,400.00
Certification Fees	9,200.00	9,300.00
Accounting Charges	1,80,000.00	0.00
Consultancy and Management Fees	6,00,000.00	0.00
	14,63,466.81	5,65,843.32



Anirudh

Details to Notes

Misc Exp

Particulars	Year ended 31.03.2020 (₹)	Year ended 31.03.2019 (₹)
Office Exp	37,600.00	45,450.00
E- Voting Charges	0.00	2,500.00
Advertisement & Publicity Exp	13,680.00	11,040.00
Conveyance Exp	59,528.00	0.00
Other Misc. Exp	12,485.72	0.00
Courier & Postage Exp	5,182.00	4,392.00
Website info charges	3,500.00	3,500.00
CDSL charges	9,000.00	9,000.00
Bank Charges	530.10	1,856.32
RTA Fee - Alankit	14,000.00	26,250.00
NSDL charges	9,000.00	11,001.00
Repair & Maintenance	0.00	3,600.00
Demat Charges	0.00	1,180.00
Pantry Expenses	20,000.00	0.00
	1,84,505.82	1,19,769.32

Expenses Payable

Particulars	As At 31.03.2020 (₹)	As At 31.03.2019 (₹)
Alankit Assignments Limited	0.00	2,950.00
Bharat Bhushan & Co.	15,000.00	15,000.00
G.K.Kedia & Co	0.00	25,424.00
Mittal Jindal & Associates	10,000.00	10,000.00
Salary Payable	30,000.00	0.00
	55,000.00	53,374.00

Duties & Taxes

Particulars	As At 31.03.2020 (₹)	As At 31.03.2019 (₹)
GST Payable	1,41,346.00	0.00
	1,41,346.00	0.00

Income Tax Refundable/ (Provision for Income Tax)

Particulars	As At 31.03.2020 (₹)	As At 31.03.2019 (₹)
Income Tax Refund FY 2017-18	1,09,561.00	1,09,561.00
Income Tax Refund FY 2018-19	19,874.00	0.00
Adjustment against Demand	96,180.00	0.00
TDS Receivable	1,76,710.00	1,30,919.00
Provision for Income Tax for FY-2019-20	30,190.00	21,570.00
	3,72,135.00	2,18,910.00



DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090

Notes to Financial Statements

Note 22: Valuation of Inventory

There is no inventory held by company during the year.

Note 23: Loans & advances

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.

Also, as per Management's best estimates & judgments involved, the Loans & Advances given will be received in the current financial year.

Note 24: Micro, Small and Medium Enterprise.

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

(Amount in ₹)

Particulars	Year Ended 31-Mar-20	Year Ended 31-Mar-19
G. K. Kedia & Co.	25,424.00	Nil
Total	25,424.00	Nil

Note 25:

Balance of sundry debtors, creditors and loans & advances are subject to direct confirmation.

Note 26: 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'.

Note 27: Auditors' Remuneration

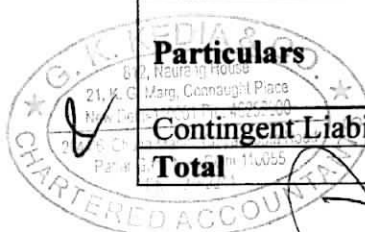
(Amount in ₹)

Particulars	Year Ended 31-Mar-20	Year Ended 31-Mar-19
Statutory Audit Fees	25,424.00	25,424.00
Total	25,424.00	25,424.00

Note 28: Contingent Liabilities

(Amount in ₹)

Particulars	Year Ended 31-Mar-20	Year Ended 31-Mar-19
Contingent Liabilities	NIL	NIL
Total	NIL	NIL



[Signature]

[Signature]

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090

Note 29: Foreign Currency Transactions

(Amount in ₹)

Particulars	Year Ended 31-Mar-20	Year Ended 31-Mar-19
a. Expenditure in Foreign Currency	NIL	NIL
b. Income in Foreign Currency	NIL	NIL

Note 30: Previous Year Figures

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

Note 31: 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- CS	

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

NATURE OF TRANSACTIONS	NAME OF THE CONCERN	RELATION	AMOUNT OF TRANSACTION (₹)	OUTSTANDING AS ON 31.03.2020 (₹)
Director Remuneration	Sh. Raj Kumar Gupta	Whole Time Director & CFO	2,71,000.00 (2,40,000.00)	0.00 (0.00)
Salary	Manish Sinha	CS	3,50,000.00 (0.00)	30,000.00 (0.00)

Note 32: 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'.



Amit Gupta

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090

Note 33: Earnings per Share

(Amount in ₹)

Particulars	Year Ended 31-Mar-20	Year Ended 31-Mar-19
Profit / (loss) attributable to equity share holder (")	88,105.18	61,633.24
Weighted average number of equity shares for Basic EPS	34,50,000	34,50,000
Nominal Value of shares (")	10.00	10.00
Basic EPS (")	0.03	0.02
Diluted EPS (")	0.03	0.02

Note 34: Movement of Provision for Tax

(Amount in ₹)

Particulars	Year Ended 31-Mar-20	Year Ended 31-Mar-19
Opening Provision (A)	(2,18,910.00)	(1,09,561.00)
Income Tax Refund (B)	89,475.00	0.00
Adjustment Against IT Demand AY-2004-05 (C)	(96,180.00)	0.00
Provision made during the year (D)	30,190.00	21,570
Mat Credit Entitlement (E)	0.00	0.00
Balance Refundable (A-B+C-D+E)	(1,95,425.00)	(87,991)
Provision Adjusted with Advance Tax & TDS for the year	(1,76,710.00)	(1,30,919.00)
Previous year Provision written back for Earlier year	0.00	0.00
Closing Provision/ (Income Tax Refund)	(3,72,135.00)	(2,18,910.00)

**As per our report of even date annexed
with Balance Sheet**

For and on behalf of Board of Directors




Raj Kumar Gupta
WTD & CFO
DIN - 00074532



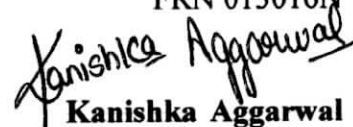
Amit Gupta
Director
DIN - 00074483



Place: New Delhi
Date : 26-06-2020


Manish Sinha-A39188
Company Secretary cum compliance officer

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


Kanishka Aggarwal
Partner
M. No. 544129

