

# G. K. KEDIA & CO.

CHARTERED ACCOUNTANTS  
(ISO 9001:2015 Certified & Peer Reviewed)

## Limited Review Report for the Year Ended 31.03.2020

*Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015*

We have reviewed the accompanying statement of audited financial results of **Decorous Investment & Trading Company Limited [CIN: L67120DL1982PLC289090]**, having its registered office at R-489, GF – B, New Rajinder Nagar, New Delhi – 110060, for the Quarter ended 31.03.2020 and the “Year to date” Results, for the period 01.04.2019 to 31.03.2020 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 & has been prepared on the basis of the related interim financial information in accordance with the recognition and measurement principles laid down in Indian accounting Standard 34 “Interim Financial Reporting”(“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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” 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.

Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement of audited financial results prepared in accordance with applicable Indian 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

*Kanishka Aggarwal*

**Kanishka Aggarwal**

Partner

Membership No.: - 544129



Place: New Delhi

Date: 26.06.2020

UDIN : 20544129AAAAAT3926

# G. K. KEDIA & CO.

CHARTERED ACCOUNTANTS  
(ISO 9001:2015 Certified & Peer Reviewed)

**Auditor's Report on Quarterly Financial Results and Year to Date results of the Decorous Investment & Trading Company Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
Board of Directors  
**DECOROUS INVESTMENT & TRADING COMPANY LIMITED**  
CIN: L67120DL1982PLC289090

We have audited the quarterly financial results of **DECOROUS INVESTMENT & TRADING COMPANY LIMITED ("the Company")** [CIN: L67120DL1982PLC289090], having its registered office at R-489, GF - B, New Rajinder Nagar, New Delhi - 110060, for the Quarter ended 31.03.20 and the "Year to date" Results for the period 01.04.2019 to 31.03.2020 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of Interim Financial Statements which are the responsibility of the Company's Management. Our responsibility is to express an opinion on these Financial Results based on our audit of such Interim Financial Statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a Report on these financial statements based on our audit.

We conducted our Audit in accordance with the Auditing Standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these "Quarterly financial results" as well as the "Year to date results":

- (i) are presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) gives a true and fair view in conformity with the aforesaid other accounting principles generally accepted in India of the net profit and other financial information for the quarter ended 31<sup>st</sup> March, 2020 as well as the year to date results for the year 1<sup>st</sup> April, 2019 to 31<sup>st</sup> March, 2020.

Place: New Delhi  
Date: 26.06.2020



For G. K. Kedia & Co  
Chartered Accountants  
F.R.N. 013016N

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
Partner

Membership No. 544129

UDIN : 20544129AAAAAU4245

**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**

Regd. Office: R-489, GF-B, New Rajinder Nagar, New Delhi - 110060

Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com

CIN: L67120DL1982PLC289090

**AUDITED FINANCIAL RESULTS FOR QUARTER & YEAR ENDED 31.03.2020**

(Rs. in thousands)

|              | Particulars   | Quarter ended   |               |               | Year ended      |                 |
|--------------|---|-----------------|---------------|---------------|-----------------|-----------------|
|              |   | 31.03.2020      | 31.12.2019    | 31.03.2019    | 31.03.2020      | 31.03.2019      |
|              |   | Audited         | Un-audited    | Audited       | Audited         | Audited         |
| <b>I</b>     | <b>Revenue from Operations</b>  |                 |               |               |                 |                 |
|              | Receipts from Consultancy Business  | 800.00          | 200.00        | 300.00        | 1,300.00        | 700.00          |
| <b>II</b>    | <b>Other Income/ Receipts</b>   | 346.21          | 341.60        | 188.63        | 1,206.19        | 654.20          |
| <b>III</b>   | <b>Total Revenue (I+II)</b>   | <b>1,146.21</b> | <b>541.60</b> | <b>488.63</b> | <b>2,506.19</b> | <b>1,354.20</b> |
| <b>IV</b>    | <b>Expenses:</b>  |                 |               |               |                 |                 |
|              | Employee benefits expense   | 356.06          | 188.32        | 178.80        | 872.77          | 649.50          |
|              | Finance costs   | 9.51            | 0.00          | 0.00          | 38.95           | 38.03           |
|              | Depreciation and Amortization expense                                     | 3.19            | 3.19          | 4.42          | 11.63           | 17.77           |
|              | Other Expenses  | 996.83          | 142.90        | 166.11        | 1,463.47        | 565.86          |
|              | <b>Total Expenses</b>   | <b>1,365.59</b> | <b>334.41</b> | <b>349.33</b> | <b>2,386.81</b> | <b>1,271.16</b> |
| <b>V</b>     | <b>Profit before exceptional and extraordinary items and tax (III-IV)</b> | <b>(219.38)</b> | <b>207.19</b> | <b>139.30</b> | <b>119.38</b>   | <b>83.04</b>    |
| <b>VI</b>    | <b>Exceptional items</b>  | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b>     |
| <b>VII</b>   | <b>Profit before extraordinary items and tax (V-VI)</b>                   | <b>(219.38)</b> | <b>207.19</b> | <b>139.30</b> | <b>119.38</b>   | <b>83.04</b>    |
| <b>VIII</b>  | <b>Extraordinary Items</b>  | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b>     |
| <b>IX</b>    | <b>PROFIT BEFORE TAX (VII-VIII)</b>                                       | <b>(219.38)</b> | <b>207.19</b> | <b>139.30</b> | <b>119.38</b>   | <b>83.04</b>    |
| <b>X</b>     | <b>Tax Expense</b>  |                 |               |               |                 |                 |
|              | (1) Current Tax   | 30.19           | 0.00          | 21.41         | 30.19           | 21.57           |
|              | (2) Deferred Tax  | 1.09            | 0.00          | 0.00          | 1.09            | (0.16)          |
| <b>XI</b>    | <b>Profit (Loss) for the period from continuing operations (IX-X)</b>     | <b>(250.66)</b> | <b>207.19</b> | <b>117.89</b> | <b>88.10</b>    | <b>61.63</b>    |
| <b>XII</b>   | <b>Profit/(Loss) from discontinuing operations</b>                        | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b>     |
| <b>XIII</b>  | <b>Tax Expense of discontinuing operations</b>                            | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b>     |
| <b>XIV</b>   | <b>Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)</b> | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b>     |
| <b>XV</b>    | <b>Profit/(Loss) for the period (XI+XIV)</b>                              | <b>(250.66)</b> | <b>207.19</b> | <b>117.89</b> | <b>88.10</b>    | <b>61.63</b>    |
| <b>XVI</b>   | <b>Other Comprehensive Income</b>   | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b>     |
| <b>XVII</b>  | <b>Total Comprehensive Income</b>   | <b>(250.66)</b> | <b>207.19</b> | <b>117.89</b> | <b>88.10</b>    | <b>61.63</b>    |
| <b>XVIII</b> | <b>Earning per Share</b>  |                 |               |               |                 |                 |
|              | (for continuing and discontinuing operations)                             |                 |               |               |                 |                 |
|              | (Equity share of par value of ` 10 each)                                  |                 |               |               |                 |                 |
|              | Basic   | (0.07)          | 0.06          | 0.03          | 0.03            | 0.02            |
|              | Diluted   | (0.07)          | 0.06          | 0.03          | 0.03            | 0.02            |

**NOTES:-**

- The audited standalone financial results of the Company for the Quarter and Year ended 31 March 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at its Meetings held on 26th June, 2020. The statutory auditors have expressed an unmodified audit opinion on these results.
- No investor's complaint was received & No Complaint pending at the beginning or end of Quarter & Year.
- Shares stand Listed at BSE & CSE.
- Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
- 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

For Decorous Investment & Trading Company Ltd.

For DECOROUS INVESTMENT & TRADING CO LTD.

Kanishka Aggarwal

Partner, M. No. 544129

Place: New Delhi

Date : 26.06.2020

Amit Gupta

Director

DIN: 00074483

Director/Auth. Sign.



**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**

Regd. Office: R-489, GF-B, New Rajinder Nagar, New Delhi - 110060

Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com

CIN: L67120DL1982PLC289090

**STATEMENT OF ASSETS & LIABILITIES AS AT 31.03.2020**

(Rs. In thousands)

| Particulars                         | 31.03.2020       |  | 30.09.2019       |
|-------------------------------------|------------------|--|------------------|
| <b>Assets</b>                       |                  |  |                  |
| <b>Non-Current Assets</b>           |                  |  |                  |
| Property, Plant and Equipment       | 37.12            |  | 28.50            |
| Financial Assets                    |                  |  |                  |
| Loans and Advances                  | 468.75           |  | 447.44           |
| Deferred tax assets (net)           | 18.15            |  | 19.24            |
| Other Non Current Assets            | 17,200.00        |  | 25.36            |
| <b>Total non-current assets</b>     | <b>17,724.02</b> |  | <b>520.54</b>    |
| <b>Current Assets</b>               |                  |  |                  |
| Inventories                         | 0.00             |  | 0.00             |
| Financial Assets                    |                  |  |                  |
| Trade Receivable                    | 894.00           |  | 0.00             |
| Cash and cash equivalents           | 186.83           |  | 315.19           |
| Loans and Advances                  | 15,000.00        |  | 33,200.00        |
| Others Financial Assets             | 561.43           |  | 0.00             |
| Other current assets                | 397.49           |  | 582.11           |
| <b>Total current assets</b>         | <b>17,039.75</b> |  | <b>34,097.31</b> |
| <b>Total Assets</b>                 | <b>34,763.77</b> |  | <b>34,617.84</b> |
| <b>Equity and liabilities</b>       |                  |  |                  |
| <b>Equity</b>                       |                  |  |                  |
| Equity Share capital                | 34,500.00        |  | 34,500.00        |
| Other Equity                        | 42.00            |  | 85.47            |
| <b>Total equity</b>                 | <b>34,542.00</b> |  | <b>34,585.47</b> |
| <b>Current liabilities</b>          |                  |  |                  |
| Other current liabilities           | 221.77           |  | 32.37            |
| <b>Total current liabilities</b>    | <b>221.77</b>    |  | <b>32.37</b>     |
| <b>Total liabilities</b>            | <b>221.77</b>    |  | <b>32.37</b>     |
| <b>Total equity and liabilities</b> | <b>34,763.77</b> |  | <b>34,617.84</b> |

**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 Asstes & Liabilites as on 31.03.2020 and 30.09.2019 is as per IND AS.

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

Firm's Registration No. 013016N

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

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
 Partner

M. No. 544129

Place: New Delhi

Date : 26.06.2020



*Amit Gupta*  
**Amit Gupta**  
 Director/Auth. Sign.  
 Director  
 DIN: 00074483