

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 31.03.2019

(₹ in thousands)

	Particulars	Quarter ended			Year ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Un-audited	Audited	Audited	Audited
I	Revenue from Operations					
	Receipts from Consultancy Business	300.00	250.00	0.00	700.00	1,000.00
II	Other Income/ Receipts	188.63	237.38	141.88	654.20	367.00
III	Total Revenue (I+II)	488.63	487.38	141.88	1,354.20	1,367.00
IV	Expenses:					
	Employee benefits expense	178.80	178.80	65.42	649.50	573.39
	Finance costs	0.00	28.54	38.08	38.03	38.08
	Depreciation and Amortization expense	4.41	4.45	8.05	17.77	31.60
	Other Expenses	166.11	105.38	182.91	565.86	657.47
	Total Expenses	349.33	317.17	294.46	1,271.16	1,300.54
V	Profit before exceptional and extraordinary items and tax (III-IV)	139.30	170.21	(152.58)	83.04	66.46
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	139.30	170.21	(152.58)	83.04	66.46
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX	PROFIT BEFORE TAX (VII-VIII)	139.30	170.21	(152.58)	83.04	66.46
X	Tax Expense					
	(1) Current Tax	21.57	0.00	(34.73)	21.57	23.62
	(2) Deferred Tax	(0.16)	0.00	0.64	(0.16)	0.66
XI	Profit (Loss) for the period from continuing operations (IX-X)	117.89	170.21	(118.49)	61.63	42.18
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	117.89	170.21	(118.49)	61.63	42.18
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	117.89	170.21	(118.49)	61.63	42.18
XVIII	Earning per Share					
	(for continuing and discontinuing operations)					
	(Equity share of par value of ₹ 10 each)					
	Basic	0.03	0.05	(0.03)	0.02	0.01
	Diluted	0.03	0.05	(0.03)	0.02	0.01

NOTES:-

- The audited standalone financial results of the Company for the quarter and year ended 31 March 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 17 May, 2019. 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

Kanishka Aggarwal
Kanishka Aggarwal
Partner
M. No. 544129

Place: New Delhi
Date: 17.05.2019



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

Raj Kumar Gupta
Director/Authorised Signatory

Raj Kumar Gupta W.T.D. & CFO DIN: 00074532

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CIN: L67120DL1982PLC289090

STATEMENT OF ASSETS & LIABILITIES AS AT 31.03.2019

(₹ In thousands)

Particulars	31.03.2019	30.09.2018
Assets		
Non-Current Assets		
Property, plant and equipment	33.74	42.61
Financial Assets		
Loans and Advances	426.14	387.40
Deferred tax assets (net)	19.24	19.08
Other Non Current Assets	25.36	0.00
Total non-current assets	504.47	449.09
Current Assets		
Inventories	0.00	0.00
Financial Assets		
Cash and cash equivalents	545.85	118.17
Loans and Advances	33200.00	33200.00
Other current assets	256.94	406.60
Total current assets	34002.79	33724.78
Total Assets	34507.27	34173.86
Equity and liabilities		
Equity		
Equity Share capital	34500.00	34500.00
Other Equity	(46.11)	(334.39)
Total equity	34453.89	34165.61
Share Application money pending allotment	0.00	0.00
Current liabilities		
Other current liabilities	53.37	8.25
Total current liabilities	53.37	8.25
Total liabilities	53.37	8.25
Total equity and liabilities	34507.27	34173.86

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 31.03.2019 and 30.09.2018 is as per IND AS.

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

Kanishka Aggarwal
Kanishka Aggarwal
Partner

M. No. 544129

Place: New Delhi

Date: 17.05.2019

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

Raj Kumar Gupta
Director/Authorised Signatory

Raj Kumar Gupta W.T.D. & CFO DIN: 00074532



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 31.03.2019 and the "Year to date" Results for the period 01.04.2018 to 31.03.2019 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 31st March, 2019 as well as the year to date results for the year 1st April, 2018 to 31st March, 2019.

Place: New Delhi
Date: 17.05.2019



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

Kanishka Aggarwal
Kanishka Aggarwal
Partner
Membership No. 544129

G. K. KEDIA & CO.

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

Limited Review Report for the Year Ended 31.03.2019

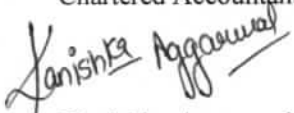
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 31.03.2019 and the “Year to date” Results, for the period 01.04.2018 to 31.03.2019 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 thereunder 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
Partner

Membership No.: - 544129

Place: New Delhi
Date: 17.05.2019

