# G. K. KEDIA & CO.

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

Review Report
To the Board of Directors
Decorous Investment & Trading Company Limited

We have reviewed the accompanying statement of unaudited 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 30.06.2017 and the "Year to date" results for the period 01.04.2017 to 30.06.2017 attached herewith, being submitted by the company pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information" 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. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. K. Kedia & Co. Chartered Accountants

Arvind Sharma

Partner

M. No. 530217

Place: New Delhi Date: 04.08.2017

2044/6, Chuna Mandi Paharganj, N. Delhi, Ph.: 23562244 014. Naurang House, 21, K.G. Mars N. Delhi, Ph.: 46259900

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### 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 PROFIT AND LOSS FOR THE QUARTER ENDED 30.06.2017

(₹ in thousands)

	Particulars	Quarter Ended			Three Months Ended		Year Ended
		30.06.2017 31.03.2017		30,06,2016	30.06.2017	30.06.2016	31.03.2017
		Un-audited	Audited	Un-audited	Un-audited	Un-audited	Audited
		14140		(2)			10-10-10
1	Revenue from Operations	0.00	0.00	7,124.29	0.00	7,124.29	15,161.25
II	Other Income	0.00	616.58	0.00	0.00	0.00	616.31
Ш	Total Revenue (I+II)	0.00	616.58	7,124.29	0.00	7,124.29	15,777.55
IV	Expenses:						
	Purchase of Jewelleries, Bullion, etc.,	0.00	0.00	6,211.59	0.00	6,211.59	6,211.59
	Changes in Inventories - Stock in Trade	0.00	0.00	175.42	0.00	175.42	7,651.32
	Employee benefits expense	202.44	223.66	293.20	202.44	293.20	978.07
	Finance costs	0.00	0.00	0.00	0.00	0.00	7.94
	Depreciation and amortization expense	7.85	13.45	26.74	7.85	26.74	52.74
	Other expenses	167.70	151.56	269.30	167.70	269.30	780.96
	Total Expenses	377.99	388.67	6,976.25	377.99	6,976.25	15,682.62
v	Profit before exceptional and extraordinary items and tax (III-IV)	(377.99)	227.91	148.04	(377.99)	148.04	· 94.93
VI	Exceptional items	0.00	336.98	0.00	0.00	0.00	336.98
VII	Profit before extraordinary items and tax (V-VI)	(377.99)	(109.07)	148.04	(377.99)	148.04	(242.04)
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	PROFIT BEFORE TAX (VII-VIII)	(377.99)	(109.07)	148.04	(377.99)	148.04	(242.04)
X	Tax Expense	0.00	70,42	45.74	0.00	45.74	31.79
XI	Profit (Loss) for the period from continuing operations (IX-X)	(377.99)	(179.49)	102.30	(377.99)	102.30	(273.83)
XII	Profit /(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
хш	Tax Expense of discontinuing operations	0,00	0.00	0.00	0.00	0.00	0.00
XIV	Profit /(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit /(Loss) for the period (XI+XIV)	(377.99)	(179.49)	102.30	(377.99)	102.30	(273.83)
XVI	Earning per share (Equity share of par value of ₹ 10 each)		VE) 1/21		08/23/	(4)4-1	146.4
	Basic	(0.11)	(0.05)	0.03	(0.11)	0.03	(0.08)
	Diluted	(0.11)	(0.05)	0.03	(0.11)	0.03	(0.08)

#### NOTES:

- 1. No investor's complaint was received & no complaint pending at the beginning or end of Quarter / Year.
- 2. Results were taken on record by Audit Committee & Board of Directors in meetings held on 04.08.2017
- 3. Shares stand Listed at BSE & CSE.

4. Previous year's / Quarterly figures have been regrouped / rearranged wherever necessary.

Place: New Delhi Date: 04.08.2017

2014/6; Chuna Mendif Puharganj, N. Delhi, Ph.: 23562244 914, Naurang House, 21, K.G. Meng N. Delhi, Ph.: 46259900

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For DECOROUS JAVESTMENT & TRADING CO. LTD.

For Decorous Investment & Trading Company Ltd.

Raj Kumar Gupta

W.T.D. & CFO

DIN: 00074532

Director