

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, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. 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. 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: 11.09.2017



DECOROUS INVESTMENT & 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)

S.No.	Particulars	Quarter Ended 30-06-2017	Preceeding Quarter ended 31-03-2017	Corresponding Quarter ended 30-06-2016	Previous Year ended 31-03-2017
1	Income				
	Revenue from Operation	0.00	0.00	7,124.29	15,161.25
	Other Income	0.00	616.58	0.00	616.31
	Total Income	0.00	616.58	7,124.29	15,777.56
2	Expense				
	Purchase of stock in trade	0.00	0.00	6,211.59	6,211.59
	Change in Inventory	0.00	0.00	175.42	7,651.32
	Employees Benefit expense	202.44	223.66	293.20	978.07
	Depreciation & Amortisation Expense	7.85	13.45	26.74	52.74
	Finance costs	0.00	0.00	0.00	7.94
	Other Expense	167.70	151.56	269.30	780.96
	Total expense	377.99	388.67	6,976.25	15,682.62
3	Profit/(Loss) before exceptional items & tax	(377.99)	227.91	148.04	94.94
4	Exceptional Items	0.00	336.98	0.00	336.98
5	Profit before tax	(377.99)	(109.07)	148.04	(242.04)
6	Income Tax Expense				
	- Current Tax	0.00	72.17	47.49	38.79
	- Deffered Tax	(0.70)	(1.75)	(1.75)	(6.99)
7	Net profit for the period	(377.30)	(179.49)	102.30	(273.84)
8	Other comprehensive Income	0.00	0.00	0.00	0.00
9	Total Comprehensive Income for the period	(377.30)	(179.49)	102.30	(273.84)
10	Paid up equity share capital (34,50,000 shares of ₹10/- each)	34,500.00	34,500.00	34,500.00	34,500.00
11	Earning per share				
	Basic (₹)	(0.11)	(0.05)	0.03	(0.08)
	Diluted (₹)	(0.11)	(0.05)	0.03	(0.08)

Notes:

- Results for the quarter ended 30th June, 2017 has been prepared in compliance with Indian Accounting Standards as notified by Ministry of Corporate Affairs and other recognised accounting practices and policies to the extent applicable. The company has adopted Ind AS for the first time w.e.f. 1st April 2017.
- The Statutory Auditors of the Company have carried out a Limited Review of the result for the current quarter i.e., 30th June, 2017. Result for quarter ended 30th June, 2016 are restated as per Ind AS to make it comparable. However, the Ind AS result of the quarter ended June 30, 2016 have not been subjected to Limited Review as not being mandatory. Results for the Quarter & Year ending March 31, 2017 have not been restated according to Ind AS. However management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.

For Decorous Investment & Trading Co. Ltd.


Director/Authorised Signatory



- 3 The figures stated above for quarter ending 30th June, 2016 are as per Ind AS and in complete reconciliation with previously applicable Indian GAAP. No difference has been observed between the same. Thus no reconciliation statement provided.
- 4 The above results have been approved by Board of Directors after review by Audit Committee of the company on September 11, 2017.
- 5 No investor's complaint was received & no complaint pending at the beginning or end of Quarter/ Year.
- 6 Shares stands Listed at BSE & CSE.
- 7 Previous year's / Quaterly figures have been regrouped/ rearranged wherever necessary.

Place: New Delhi
Date: 11.09.2017

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


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

