

# 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 & Half Year ended 30.09.2017 and the "Year to date" Results, alongwith Statement of Assets and Liabilities for the period 01.04.2017 to 30.09.2017 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: 14.11.2017



**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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2017**

(₹ in thousands except EPS)

	Particulars	Quarter ending			Year to Date		Year ended
		30.09.2017	30.06.2017	9/30/2016	30.09.2017	30.09.2016	31.03.2017
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operation	900.00	0.00	8,036.95	900.00	15,161.25	15,161.25
II	Other Income	111.61	0.00	0.00	111.61	0.00	616.31
III	Total Income	1,011.61	0.00	8036.95	1,011.61	15,161.25	15,777.56
IV	Expenses:						
	(a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchase of Stock in Trade	0.00	0.00	0.00	0.00	6,211.59	6,211.59
	(c) Changes in Inventories - Stock in Trade	0.00	0.00	7475.90	0.00	7,651.32	7,651.32
	(d) Employee benefits expense	182.55	202.44	249.78	384.99	542.98	978.07
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00	7.94
	(f) Depreciation and amortization expense	7.85	7.85	19.54	15.70	46.29	52.74
	(g) Other expenses	195.74	167.70	240.36	363.44	509.66	780.96
	Total Expenses	386.14	377.99	7985.58	764.13	14,961.84	15,682.62
V	Profit before exceptional item and tax	625.47	(377.99)	51.37	247.48	199.41	94.94
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	336.98
VII	Profit/(Loss) before tax (III - IV)	625.47	(377.99)	51.37	247.48	199.41	(242.04)
VIII	Tax Expense						
	(a) Current Tax	64.90	0.00	15.88	64.90	61.62	38.79
	(b) Deferred Tax	1.39	(0.70)	0.00	0.69	0.00	(6.99)
IX	Profit (Loss) for the period from continuing operations	559.18	(377.29)	35.49	181.89	137.79	(273.84)
X	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinuing operations (after tax)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the Period	559.18	(377.29)	35.49	181.89	137.79	(273.84)
XIV	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the Period	559.18	(377.29)	35.49	181.89	137.79	(273.84)
XVI	Paid up equity share capital (34,50,000 shares of Rs. 10/- each)	34500.00	34500.00	34500.00	34500.00	34500.00	34500.00
XVII	Earning per share						
	Basic	0.16	(0.11)	0.01	0.05	0.04	(0.08)
	Diluted	0.16	(0.11)	0.01	0.05	0.04	(0.08)

Notes:

- The Company has adopted IND AS for the first time w.e.f. 1st April, 2017, the results for the quarter ended September, 2017 has been prepared in compliance with Indian Accounting Standards as notified by Ministry Of Corporate Affairs and other recognised practices and policies to the extent applicable.
- The Statutory Auditors of the Company have carried out a Limited Review of the result for the current quarter i.e., 30th September, 2017. Result for quarter ended 30th September, 2016 are restated as per Ind AS to make it comparable. However, the Ind AS result of the quarter ended September, 30, 2016 have not been subjected to Limited Review as not being mandatory.
- The figures stated above for quarter ending 30th September, 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.
- The above results have been approved by Board of Directors after review by Audit Committee of the company on November 14, 2017.
- No investor's complaint was received & no complaint pending at the beginning or end of Quarter/ Year. For DECOROUS INVESTMENT & TRADING CO. LTD.
- Shares stands Listed at BSE & CSE.
- Previous year's / Quarterly figures have been regrouped/ rearranged wherever necessary.

For decorous Investment & trading Company Ltd.

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

Place: New Delhi  
Date: 14.11.2017



**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**

(Rs. in thousands)

	Particulars	Year ended 30-09-2017	Year ended 31-03-2017
<b>A</b>	<b>Assets</b>		
	<b>Non-Current Assets</b>		
	Property, plant and equipment	67.42	83.11
	Financial Assets		
	Loan & Advances	500.00	500.00
	Other	0.00	0.00
	Deferred tax assets (net)	18.35	19.74
	Other non-current assets	0.00	0.00
	<b>Total non-current assets</b>	<b>585.77</b>	<b>602.85</b>
	<b>Current Assets</b>		
	Inventories	0.00	0.00
	Financial Assets		
	Loan & Advances	33,764.51	31,700.00
	Cash and cash equivalents	(0.71)	2,109.20
	Other current assets	254.98	32.98
	<b>Total current assets</b>	<b>34,018.77</b>	<b>33,842.18</b>
	<b>Total assets</b>	<b>34,604.54</b>	<b>34,445.03</b>
<b>B</b>	<b>Equity and liabilities</b>		
	<b>Equity</b>		
	Equity Share capital	34,500.00	34,500.00
	Other Equity		
	Retained earnings	39.64	(141.56)
	Reserves - Securities Premium Reserves	0.00	0.00
	<b>Total equity</b>	<b>34,539.64</b>	<b>34,358.44</b>
	Share Application money pending allotment	0.00	0.00
	<b>Non-current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings	0.00	0.00
	<b>Total non-current liabilities</b>	<b>0.00</b>	<b>0.00</b>
	<b>Current liabilities</b>		
	<b>Financial liabilities</b>		
	Provisions	64.90	38.79
	Other current liabilities	0.00	47.80
	<b>Total current liabilities</b>	<b>64.90</b>	<b>86.59</b>
	<b>Total liabilities</b>	<b>64.90</b>	<b>86.59</b>
	<b>Total equity and liabilities</b>	<b>34,604.54</b>	<b>34,445.03</b>

**Notes:**

- The Company has adopted IND AS for the first time w.e.f 1st April, 2017. The unaudited 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 Assets & Liabilities as on 31.03.2017 and 30.09.2017 is as per IND AS and are in complete reconciliation with previously applicable Indian GAAP. No difference has been observed between the same. Thus no reconciliation statement provided.

Place : New Delhi  
 Date : 14.11.2017

Raj Kumar Gupta - Director  
 DIN No. 00074532

For DECOROUS INVESTMENT & TRADING CO. LTD.

Director/Auth. Signatory

