

# G. K. KEDIA & CO.

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

## Limited Review Report

*Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015*

To,

The Board of Directors

**DECOROUS INVESTMENT & TRADING COMPANY LIMITED**

R-489, GF-B, New Rajinder Nagar

New Delhi-110060

CIN: L67120DL1982PLC289090

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 30.09.2019 and the “Year to date” Results, along with Statement of Assets & Liabilities for the period **01.04.2019 to 30.09.2019** attached herewith. 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 of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, 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. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, 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

Firm's Registration No. 013016N



*Kanishka Aggarwal*  
**Kanishka Aggarwal**

Partner

M. No. 544129

UDIN:19544129AAAACX5279

Place: New Delhi

Date: 11.11.2019

Head Office : 812 Naurang House, 21 Kasturba Gandhi Marg, Connaught Place, New Delhi-110001 Ph : 46259900 Mobile : 8826897200

Branch Office : 2044/6, Chuna Mandi, Chitra Gupta Road, Pahar Ganj, New Delhi-110055 Ph. : 47259900 Mobile : 8826897201

All India Toll Free No. : 1800110099 E-mail : mail@gkkediaandco.com Web-site : www.gkkediaandco.com

**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.diteco.com  
CIN: L67120DL1982PLC289090

**UN-AUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30.09.2019**

	Particulars	(₹ in thousands)					
		Quarter ended			Half Year ended		Year ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
	Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	
<b>I</b>	<b>Revenue from Operations</b>						
	Receipts from Consultancy Business	200.00	100.00	150.00	300.00	150.00	700.00
<b>II</b>	<b>Other Income/ Receipts</b>	317.00	201.38	123.56	518.38	237.42	654.20
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>517.00</b>	<b>301.38</b>	<b>273.56</b>	<b>818.38</b>	<b>387.42</b>	<b>1,354.20</b>
<b>IV</b>	<b>Expenses:</b>						
	Employee benefits expense	168.00	166.92	155.80	334.92	291.90	649.50
	Finance costs	0.02	0.90	0.00	0.92	0.00	38.03
	Depreciation and Amortization expense	2.62	2.62	4.45	5.24	8.90	17.77
	Other Expenses	196.43	149.30	161.89	345.73	313.09	565.86
	<b>Total Expenses</b>	<b>367.06</b>	<b>319.74</b>	<b>322.14</b>	<b>686.80</b>	<b>613.89</b>	<b>1,271.16</b>
<b>V</b>	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>149.94</b>	<b>(18.36)</b>	<b>(48.59)</b>	<b>131.58</b>	<b>(226.48)</b>	<b>83.04</b>
<b>VI</b>	Exceptional items*	0.00	0.00	0.00	0.00	0.00	0.00
<b>VII</b>	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>149.94</b>	<b>(18.36)</b>	<b>(48.59)</b>	<b>131.58</b>	<b>(226.48)</b>	<b>83.04</b>
<b>VIII</b>	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>IX</b>	<b>PROFIT BEFORE TAX (VII-VIII)</b>	<b>149.94</b>	<b>(18.36)</b>	<b>(48.59)</b>	<b>131.58</b>	<b>(226.48)</b>	<b>83.04</b>
<b>X</b>	Tax Expense	0.00	0.00	0.00	0.00	0.00	21.41
<b>XI</b>	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>149.94</b>	<b>(18.36)</b>	<b>(48.59)</b>	<b>131.58</b>	<b>(226.48)</b>	<b>61.63</b>
<b>XII</b>	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIII</b>	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIV</b>	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
<b>XV</b>	<b>Profit/(Loss) for the period (XI+XIV)</b>	<b>149.94</b>	<b>(18.36)</b>	<b>(48.59)</b>	<b>131.58</b>	<b>(226.48)</b>	<b>61.63</b>
<b>XVI</b>	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>XVII</b>	<b>Total Comprehensive Income</b>	<b>149.94</b>	<b>(18.36)</b>	<b>(48.59)</b>	<b>131.58</b>	<b>(226.48)</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	0.04	(0.005)	(0.01)	0.038	(0.07)	0.02
	Diluted	0.04	(0.005)	(0.01)	0.038	(0.07)	0.02

**NOTES:-**

- No investor's complaint was received & No Complaint pending at the beginning or end of Quarter/ Half-Year.
- Results were taken on record by Audit Committee & Board of Directors in meetings held on 11.11.2019
- 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



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

*Amit Gupta*  
Amit Gupta - Director  
DIN: 00074483

Director/Auth. Sign.

Place: New Delhi  
Date: 11.11.2019

**STATEMENT OF ASSETS & LIABILITIES**

(Rs. In thousands)

Particulars	30.09.2019	31.03.2019
<b>Assets</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	28.50	33.74
Financial Assets		
Loans and Advances	447.44	426.14
Deferred tax assets (net)	19.24	19.24
Other Non Current Assets	25.36	25.36
<b>Total non-current assets</b>	<b>520.54</b>	<b>504.47</b>
Inventories	0.00	0.00
Financial Assets		
Cash and cash equivalents	315.19	545.85
Loans and Advances	33200.00	33200.00
Other current assets	582.11	256.94
<b>Total current assets</b>	<b>34097.30</b>	<b>34002.79</b>
<b>Total Assets</b>	<b>34617.84</b>	<b>34507.27</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity Share capital	34500.00	34500.00
Other Equity	85.47	(46.11)
<b>Total equity</b>	<b>34585.47</b>	<b>34453.89</b>
<b>Current liabilities</b>		
Other current liabilities	32.37	53.37
<b>Total current liabilities</b>	<b>32.37</b>	<b>53.37</b>
<b>Total liabilities</b>	<b>32.37</b>	<b>53.37</b>
<b>Total equity and liabilities</b>	<b>34617.84</b>	<b>34507.27</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 Assets & Liabilities as on 30.09.2019 and 31.03.2019 is as per IND AS.

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

**Chartered Accountants**

Firm's Registration No. 013016N

**Kanishka Aggarwal**

Partner

M. No. 544129

Place: New Delhi

Date: 11.11.2019

**For Decorous Investment & Trading Company**

**Limited**

**For DECOROUS INVESTMENT & TRADING CO LTD.**

**Amit Gupta - Director**

DIN: 00074483

**Director/Auth. Sign.**

