

# 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  
CIN: L67120DL1982PLC289090

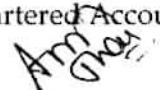
We have reviewed the accompanying statement of unaudited financial results of **Decorous Investment & Trading Company Limited [CIN: L67120DL1982PLC289090]**, having its registered office at R-489, GF - B, New Rajinder Nagar, New Delhi - 110060, for the **Quarter & Half Year** ended 30.09.2018 and the "Year to date" Results, along with Statement of Assets & Liabilities for the period **01.04.2018 to 30.09.2018** 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 there under 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: 05.11.2018



**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

**UN-AUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30.09.2018**

(₹ in thousands)

	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>I</b>	<b>Revenue from Operations</b>						
	Sale of Jewellery, Bullion, etc.,	0.00	0.00	0.00	0.00	0.00	0.00
	Receipts from Consultancy Business	150.00	0.00	900.00	150.00	900.00	1,000.00
	Surplus on purchase /sale of Bullion, Commodity, etc.	0.00	0.00	0.00	0.00	0.00	0.00
<b>II</b>	<b>Other Income/ Receipts</b>	123.56	113.86	111.61	237.42	111.61	367.00
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>273.56</b>	<b>113.86</b>	<b>1,011.61</b>	<b>387.42</b>	<b>1,011.61</b>	<b>1,367.00</b>
<b>IV</b>	<b>Expenses:</b>						
	Purchase of Jewellery, Bullion, etc.,	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in Inventories - Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	155.80	136.10	182.55	291.90	384.99	573.39
	Finance costs	0.00	0.00	0.00	0.00	0.00	38.08
	Depreciation and Amortization expense	4.45	4.45	7.85	8.90	15.70	31.60
	Other Expenses	161.89	151.20	195.74	313.09	363.44	657.47
	<b>Total Expenses</b>	<b>322.14</b>	<b>291.75</b>	<b>386.14</b>	<b>613.89</b>	<b>764.13</b>	<b>1,300.54</b>
<b>V</b>	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>(48.59)</b>	<b>(177.89)</b>	<b>625.47</b>	<b>(226.48)</b>	<b>247.48</b>	<b>66.46</b>
<b>VI</b>	<b>Exceptional items</b>	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>(48.59)</b>	<b>(177.89)</b>	<b>625.47</b>	<b>(226.48)</b>	<b>247.48</b>	<b>66.46</b>
<b>VIII</b>	<b>Extraordinary Items</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>IX</b>	<b>PROFIT BEFORE TAX (VII-VIII)</b>	<b>(48.59)</b>	<b>(177.89)</b>	<b>625.47</b>	<b>(226.48)</b>	<b>247.48</b>	<b>66.46</b>
<b>X</b>	<b>Tax Expense</b>	0.00	0.00	66.29	0.00	65.59	24.28
<b>XI</b>	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>(48.59)</b>	<b>(177.89)</b>	<b>559.18</b>	<b>(226.48)</b>	<b>181.89</b>	<b>42.18</b>
<b>XII</b>	<b>Profit/(Loss) from discontinuing operations</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIII</b>	<b>Tax Expense of discontinuing operations</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIV</b>	<b>Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)</b>	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>(48.59)</b>	<b>(177.89)</b>	<b>559.18</b>	<b>(226.48)</b>	<b>181.89</b>	<b>42.18</b>
<b>XVI</b>	<b>Other Comprehensive Income</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XVII</b>	<b>Total Comprehensive Income</b>	<b>(48.59)</b>	<b>(177.89)</b>	<b>559.18</b>	<b>(226.48)</b>	<b>181.89</b>	<b>42.18</b>
<b>XVIII</b>	<b>Earning per Share</b>						
	<b>(for continuing and discontinuing operations)</b>						
	<b>(Equity share of par value of ₹ 10 each)</b>						
	Basic	(0.01)	(0.05)	0.16	(0.07)	0.05	0.01
	Diluted	(0.01)	(0.05)	0.16	(0.07)	0.05	0.01

**NOTES:-**

1. No investor's complaint was received & No Complaint pending at the beginning or end of Quarter / Half-Year.
2. Results were taken on record by Audit Committee & Board of Directors in meetings held on 05.11.2018
3. Shares stand Listed at BSE & CSE.
4. Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
5. 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

Arvind Sharma  
Partner  
M. No. 530217

Place: New Delhi  
Date: 05.11.2018



For Decorous Investment & Trading Company Ltd.

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

For DECOROUS INVESTMENT & TRADING CO. LTD.

Director



# 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	30.09.2018	31.03.2018
<b>Assets</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	42.61	51.51
<b>Financial Assets</b>		
Loans and Advances	387.40	387.40
Deferred tax assets (net)	19.08	19.08
<b>Total non-current assets</b>	<b>449.09</b>	<b>457.99</b>
<b>Current Assets</b>		
Inventories	0.00	0.00
<b>Financial Assets</b>		
Trade Receivables	0.00	0.00
Cash and cash equivalents	118.17	87.46
Loans and Advances	33200.00	33700.00
Other current assets	406.60	223.61
<b>Total current assets</b>	<b>33724.78</b>	<b>34011.07</b>
<b>Total Assets</b>	<b>34173.86</b>	<b>34469.06</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity Share capital	34500.00	34500.00
Other Equity	(334.39)	(107.74)
<b>Total equity</b>	<b>34165.61</b>	<b>34392.26</b>
Share Application money pending allotment	0.00	0.00
<b>Current liabilities</b>		
Other current liabilities	8.25	76.80
<b>Total current liabilities</b>	<b>8.25</b>	<b>76.80</b>
<b>Total liabilities</b>	<b>8.25</b>	<b>76.80</b>
<b>Total equity and liabilities</b>	<b>34173.86</b>	<b>34469.06</b>



For Decorous Investment & Trading  
Company Limited

Raj Kumar Gupta  
WTD & CFO DIN: 00074532

For DECOROUS INVESTMENT & TRADING CO. LTD.

Director

