G. K. KEDIA & CO.

CHARTERED ACCOUNTANTS

(ISO 9001:2008 Certified)

<u>Limited Review Report for the Year Ended 31.03.2016</u>
Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015

We have reviewed the accompanying statement of audited financial results of DECOROUS INVESTMENT AND TRADING COMPANY LIMITED [CIN: L67120DL1982PLC289090], having its registered office at R-489, GF – B, New Rajinder Nagar, New Delhi – 110060, for the for the Quarter ended 31.03.2016 and the "Year to date" results for the period 01.04.2015 to 31.03.2016 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.

Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying statement of audited 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

Salum Kumar Sirph Satish Kumar Singh

Partner

M. No. 525888

Place: New Delhi

Date: 26.05.2016

2044/6, Chuna I 'andi Paharganj, M. Dolhi, Ph.: 23502244 914, Naureng House, 21, K.G. Mitig M. Dallii, Ph.: 43200000

DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

Registered Office3: R-489, GF-B, NEW RAJINDER NAGAR, NEW DELHI - 110060 Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com CIN: L67120DL1982PLC289090

STATEMENT OF AUDITED FINANCIAL RESULTS

	QUARTER / YEAR ENDED 31.03.2016			(Rs.in Thousands)	
Particulars	Quarter Ended			Year Ended	
- P	31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015
=	Audited	Un-audited	Audited	Audited	Audited
Income from Operations :-			2		
(a) Sale of Jewellery	8,562.53	36,500.39	24,553.50	81,924.24	102,988.84
(b) Surplus from Commodities, Bullion, etc.,	-	-	-	-	243.25
(c) Misc. Balances W/ Back	-	-	-	-	317.78
(d) Total	8,562.53	36,500.39	24,553.50	81,924.24	103,549.86
2. Expenses :-		namen assens i la la la			
a. Purchase of Jewellery	10,416.73	35,581.72	26,229.85	80,458.50	104,820.37
b. Increase/(decrease) in Stock-in-trade & W.I.P	(2,405.67)	(29.14)	(3,610.43)	(1,755.07)	(5,896.25)
c. Employees benefits expenses	300.36	310.71	270.20	1,232.50	477.70
d. Depreciation	77.99	19.34	12.13	107:00	12.13
e. Legal & Professional Expenses	77.50	118.00	188.69		238.89
f. Other Exp	70.45	456.12	973.79	1,527.75	1,911.27
g. Total	8,537.36	36,456.75			101,564.11
Profit from operations before other Income,	25.17	43.64	489.27	134.05	1,985.75
Finance Costs & Exceptional Items					
4. Other Income	-	-	-	-	-
Profit from Ordinary Activities before Finance Costs & Exceptional Items (3+4)	25.17	43.64	489.27	134.05	1,985.75
6. Finance Costs		•	-	(=	
7. Profit from ordinary activities (5-6)	25.17	43.64	489.27	134.05	1,985.75
Exceptional items	-	-	-	-	-
9. Profit / (Loss) from ordinary activities before	25.17	43.64	489.27	134.05	1,985.75
Тах					N-3
10. Tax expense	(13.88)	-	547.54	36.12	547.54
11. Net Profit / (Loss) from Ordinary Activities	39.05	43.64	(58.27)	97.93	1,438.21
after Tax					
12. Extraordinary Items	-	-		-	•
13. Net Profit / (Loss)	39.05	43.64	(58.27)	97.93	1,438.21
14. Paid-up equity Share Capital	34,500	34,500	34,500	34,500	34,500
Face Value of the Share	10	10	10	10	10
15. Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	34.35	34.35	(1,403.86)	34.35	(1,403.86)
16. Earnings Per Share (EPS) a) Basic and diluted EPS before Extraordinary items.	0.01	0.01	(0.03)	0.03	0.79
items b) Basic and diluted EPS after Extraordinary items	0.01	0.01	(0.03)	0.03	0.79

1. No investor's Complaint was received & there was 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 26.05.2016 & on 26.05.2016

3. Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.

4. Shares stand Listed at BSE & CSE

Place: New Delhi Date: 26.05.2016 Pehargan, 19 Pehargan, 11 Puni, Pini

Raj Kumar Gupta - WTD & CFO

DIN: 00074532

For DECOROUS INVESTMENT & TRADING CO. LTD.

Director

DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

Registered Office3: 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 FOR THE HALF YEAR ENDED 31.03.2016

In Thousands

		(In Thousands)
	31.03.2016	30.09.2015
EQUITY AND LIABILITIES		
Shareholders' Funds:		
(a) Share Capital	34,500.00	34,500.00
(b) Reserves and Surplus	132.27	136.00
Non-Current Borrowings		
(a) Deferred Tax Liabilities	0.00	8.00
Current Liabilities		*
(a) Sundry Trade Creditors	0.00	0.00
(b) Short - term Provisions	252.13	50.00
(c) Other Current Liabilities	500.00	194.00
TOTAL : EQUITY AND LIABILITIES	35,384.40	34,888.00
ASSETS		
Non-Current assets		
(a) Fixed Assets	114.85	212.00
(b) Long-term Loans and Advances	336.97	339.00
(c) Deferred Tax Assets	12.74	339.00
Current Assets		
(a) Advance Against Purchase of Property	25,700.00	25,200.00
(c) Trade Inventories	7,651.32	5,217.00
(d) Trade Receivables	1,328.12	3,549.00
(f) Cash and Cash Equivalents	238.67	344.00
(h) Other Current Assets	1.73	27.00
TOTAL - ASSETS	35,384.40	34,888.00

Notes:

1. No investor's Complaint was received & there was no Complaint pending at the beginning or end of Quarter.

2. Results were taken on Record by Audit Committee & Board of Directors in Meetings held on 26.05.2016 & or

3. Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.

4. Shares stand Listed at BSE & CSE

Place: New Delhi

Date: 26.05.2016

Raj Kumar Gupta - WTD & CFO

DIN: 00074532

For DECOROUS INVESTMENT & TRADING CO. LTD.

Director