

G. K. KEDIA & CO.

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

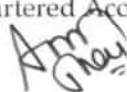
Review Report
To the Board of Directors
Decorous Investment & Trading Company Limited

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 31.12.2017 and the "Year to date" Results, for the period 01.04.2017 to 31.12.2017 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: 09.02.2018



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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR TO DATE ENDED 31.12.2017 (₹ in thousands except EPS)

	Particulars	Quarter ending			Nine months ended		Year ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operation	100.00	900.00	0.00	1000.00	15161.25	15161.25
II	Other Income	113.51	111.61	15.97	225.12	15.97	616.31
III	Total Income	213.51	1011.61	15.97	1225.12	15177.22	15777.56
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	6211.59	6211.59
	(c) Changes in Inventories - Stock in Trade	0.00	0.00	0.00	0.00	7651.32	7651.32
	(d) Employee benefits expense	122.98	182.55	211.43	512.47	754.41	978.07
	(e) Finance costs	0.00	0.00	0.00	0.05	7.94	7.94
	(f) Depreciation and amortization expense	7.85	7.85	19.54	23.54	65.83	52.74
	(g) Other expenses	111.12	195.74	127.96	470.02	629.67	780.96
	Total Expenses	241.95	386.14	358.93	1006.08	15320.76	15682.62
V	Profit before exceptional Item and tax (III - IV)	(28.44)	625.47	(342.96)	219.04	(143.54)	94.94
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	336.98
VII	Profit/(Loss) before tax (V - VI)	(28.44)	625.47	(342.96)	219.04	(143.54)	(242.04)
VIII	Tax Expense						
	(a) Current Tax	(6.55)	64.90	0.00	58.35	0.00	38.79
	(b) Deferred Tax	(0.67)	1.39	0.00	(1.36)	0.00	(6.99)
IX	Profit (Loss) from continuing operations	(21.22)	559.18	(342.96)	162.05	(143.54)	(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	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period	(21.22)	559.18	(342.96)	162.05	(143.54)	(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	(21.22)	559.18	(342.96)	162.05	(143.54)	(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	(0.01)	0.16	(0.10)	0.05	(0.04)	(0.08)
	Diluted	(0.01)	0.16	(0.10)	0.05	(0.04)	(0.08)

Notes:

- 1 Results for the quarter and nine month ended 31.12.2017 are in compliance with Indian Accounting Standards (Ind AS) notified by Ministry of Corporate Affairs. Accordingly, results for the quarter and nine month ended 31.12.2016 have been restated to comply with Ind AS to make those comparable. No difference has been observed between the same. Thus No Reconciliation Statement prepared/ provided.
- 2 Statutory Auditors have completed review of these Financial results for the quarter and nine month ended 31.12.2017. The statutory Auditors have also completed the review of comparative corresponding previous quarter and nine months ended 31.12.2016 restated as per Ind AS.
- 3 The above results, duly reviewed by the Audit committee, have been approved by the Board of Directors in its meeting held on 12.02.2018.
- 4 Shares stands Listed at BSE & CSE.
- 5 No investor's complaint was received & no complaint pending at the beginning or end of Quarter/ Year.
- 6 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
 For DECOROUS INVESTMENT & TRADING CO. LTD.

Director/Auth. Sign.

Place: New Delhi
 Date: 12.02.2018



DECOROUS INVESTMENT & TRADING CO. LTD.

Regd. Office: R-489, GF-B, New Rajinder Nagar, New Delhi – 110060
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CIN: L67120DL1982PLC289090

This is forming part of Quarterly Un-audited Financial Results as on 31-December-2017

Reconciliation on Standalone Financial Result to those reported under previous GAAP (Generally Accepted Accounting Principles) in summaries as follows :-

	Particulars	Amount (Rs.) (in thousands)
	Profit after Tax as reported under previous GAAP	(21.22)
	Adjustments on account of :	
1	Reversal of Depreciation on leasehold land being operating lease	-
2	Recognition of amortization of leasehold land being operating lease, in other expense	-
3	Measurement of financial assets and liabilities at amortised cost	-
4	Reversal of amortization of Goodwill	-
5	Recognition of loss allowance for expected credit losses on financial assets measured at amortised cost	-
6	Recognition of foreign exchange fluctuation as MTM of forward contracts	-
7	Reversal of Revenue on compliance with Ind-AS	-
8	Reversal of Cost of Services on compliance of Ind-AS	-
9	Deferred tax impact on above Ind-AS adjustments	-
	Profit after Tax as reported under Ind-AS	(21.22)

For Decorous Investment & Trading Co. Ltd.

For DECOROUS INVESTMENT & TRADING CO LTD.

Amit Gupta

Amit Gupta Director/Auth. Sign.
Director DIN: 00074483

NEW DELHI
12.02.2018