

Decorous Investment & Trading Co. Ltd.

Certificate by CEO/CFO on compliance with the conditions of Corporate Governance under Clause 49 of the Listing Agreement (s)

The Board of Directors

Decorous Investment & Trading Company Limited

I, Raj Kumar Gupta, Whole Time Director and Chief Financial Officer, responsible for the finance and overall functions of the company hereby submit that:

- (a) I have reviewed financial statements and the cash flow statement and that to the best of my knowledge and belief:
- i. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - ii. these statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- (b) There are, to the best of my knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violative of the company's code of conduct.
- (c) I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and I have disclosed to the auditors, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps I have taken or propose to take to rectify these deficiencies.
- (d) I have indicated to the auditors and the Board Members :-
- i. Significant changes in internal control over financial reporting during the year;
 - ii. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - iii. Instances of significant fraud of which I have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

**By Order of the Board of Director
For DECOROUS INVESTMENT & TRADING CO. LTD.**

**Place : New Delhi
Dated: 23.08.2014**

**Raj Kumar Gupta - DIN: 00074532
Whole Time Director & CFO**

Declaration by the CEO/CFO under Clause 49 of the Listing Agreement

As the Company has adopted the provisions of Clause 49 voluntarily from this financial year and the Board of Directors laid down the code of conduct as provided in the listing agreement in current financial year therefore the declaration for the Financial Year 2013-14 regarding compliance with code of conduct and certificate of Statutory Auditors certifying compliance with the provisions of Clause 49 is not required.

**Place : New Delhi
Dated: 23.08.2014**

**Raj Kumar Gupta - DIN: 00074532
Whole Time Director & CFO**

***Note :- As the Company has adopted Corporate Governance measure (clause 49) from the current financial Year therefore Certificate from the Auditors or Practicing Company Secretary has not been provided herein.*