

# DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

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

Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com

## STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND YEAR ENDED 31.03.2024

(Rs. In 000's)

|      | Particulars                                                                                                            | Quarter Ended               |                                          |                                              | Year Ended                          |                                      |
|------|------------------------------------------------------------------------------------------------------------------------|-----------------------------|------------------------------------------|----------------------------------------------|-------------------------------------|--------------------------------------|
|      |                                                                                                                        | Quarter Ended<br>31.03.2024 | Preceding<br>Quarter Ended<br>31.12.2023 | Corresponding<br>Quarter Ended<br>31.03.2023 | Current Year<br>Ended<br>31.03.2024 | Previous Year<br>Ended<br>31.03.2023 |
|      |                                                                                                                        | Audited                     | Un-audited                               | Audited                                      | Audited                             | Audited                              |
| I    | Revenue from Operations                                                                                                | 2,775.18                    | 0.00                                     | 1,157.94                                     | 3,375.18                            | 2,057.94                             |
| II   | Other Income/ Receipts                                                                                                 | 574.67                      | 549.88                                   | 531.01                                       | 2,164.60                            | 1,916.99                             |
| III  | <b>Total Revenue (I+II)</b>                                                                                            | <b>3,349.85</b>             | <b>549.88</b>                            | <b>1,688.95</b>                              | <b>5,539.78</b>                     | <b>3,974.94</b>                      |
| IV   | <b>Expenses:</b>                                                                                                       |                             |                                          |                                              |                                     |                                      |
|      | Purchase of Stock-in-Trade                                                                                             | 2,200.25                    | 0.00                                     | 0.00                                         | 2,200.25                            | 0.00                                 |
|      | Employee benefits expense                                                                                              | 174.00                      | 174.00                                   | 241.00                                       | 766.00                              | 988.00                               |
|      | Depreciation and amortization expense                                                                                  | 0.70                        | 0.70                                     | 0.95                                         | 2.79                                | 3.77                                 |
|      | Other expenses                                                                                                         | 195.63                      | 136.59                                   | 1,216.55                                     | 646.06                              | 1,665.90                             |
|      | <b>Total Expenses</b>                                                                                                  | <b>2,570.57</b>             | <b>311.29</b>                            | <b>1,458.50</b>                              | <b>3,615.09</b>                     | <b>2,657.67</b>                      |
| V    | <b>Profit before exceptional and extraordinary items and tax (III-IV)</b>                                              | <b>779.28</b>               | <b>238.59</b>                            | <b>230.45</b>                                | <b>1,924.68</b>                     | <b>1,317.26</b>                      |
| VI   | Exceptional items                                                                                                      | 0.00                        | 0.00                                     | 0.00                                         | 0.00                                | (9.02)                               |
| VII  | <b>PROFIT BEFORE TAX (VII-VIII)</b>                                                                                    | <b>779.28</b>               | <b>238.59</b>                            | <b>230.45</b>                                | <b>1,924.68</b>                     | <b>1,326.28</b>                      |
| VIII | <b>Tax Expense</b>                                                                                                     |                             |                                          |                                              |                                     |                                      |
|      | (1) Current Tax                                                                                                        | 484.21                      | 0.00                                     | 343.36                                       | 484.21                              | 343.36                               |
|      | (2) Deferred Tax                                                                                                       | 1.98                        | 0.00                                     | 1.74                                         | 1.98                                | 1.74                                 |
| IX   | <b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>                                              | <b>293.09</b>               | <b>238.59</b>                            | <b>(114.64)</b>                              | <b>1,438.50</b>                     | <b>981.18</b>                        |
| X    | Profit/(Loss) from discontinuing operations                                                                            | 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                                 |
| XII  | Profit/(Loss) from discontinuing operations (after tax) (X-XI)                                                         | 0.00                        | 0.00                                     | 0.00                                         | 0.00                                | 0.00                                 |
| XIII | <b>Profit/(Loss) for the period (IX+XII)</b>                                                                           | <b>293.09</b>               | <b>238.59</b>                            | <b>(114.64)</b>                              | <b>1,438.50</b>                     | <b>981.18</b>                        |
| XIV  | <b>Other Comprehensive Income</b>                                                                                      | <b>0.00</b>                 | <b>0.00</b>                              | <b>0.00</b>                                  | <b>0.00</b>                         | <b>0.00</b>                          |
| XV   | <b>Total Comprehensive Income</b>                                                                                      | <b>293.09</b>               | <b>238.59</b>                            | <b>(114.64)</b>                              | <b>1,438.50</b>                     | <b>981.18</b>                        |
| XVI  | <b>Earning per Share</b><br>(for continuing and discontinuing operations)<br>(Equity share of par value of Rs.10 each) |                             |                                          |                                              |                                     |                                      |
|      | Basic                                                                                                                  | 0.085                       | 0.069                                    | (0.033)                                      | 0.417                               | 0.284                                |
|      | Diluted                                                                                                                | 0.085                       | 0.069                                    | (0.033)                                      | 0.417                               | 0.284                                |

- NOTES:**
1. No investor's complaint was received & 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 **21.05.2024**
  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

*Kanishka Aggarwal*  
**Kanishka Aggarwal**

Partner  
M. No. 544129

Place: New Delhi  
Date: 21.05.2024



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

*Raj Kumar Gupta*  
**Raj Kumar Gupta**  
WTD & CFO  
DIN: 00074532

**STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED MARCH 31, 2024**

(Rs. In 000's)

| Particulars                         | AS AT 31.3.2024<br>(Audited) | AS AT 31.03.2023<br>(Audited) |
|-------------------------------------|------------------------------|-------------------------------|
| <b>Assets</b>                       |                              |                               |
| <b>Non-Current Assets</b>           |                              |                               |
| (a) Property, Plant and Equipment   | 18.25                        | 21.04                         |
| (b) Financial Assets                |                              |                               |
| (i) Loans                           | 24,100.00                    | 21,500.00                     |
| (ii) Other Financial Assets         | 500.00                       | 500.00                        |
| (c) Deferred tax Assets (Net)       | 10.77                        | 12.75                         |
| (d) Other Non Current Asset         | 8,700.00                     | 12,300.00                     |
| <b>Total non-current assets</b>     | <b>33,329.03</b>             | <b>34,333.80</b>              |
| <b>Current Assets</b>               |                              |                               |
| (a) Financial Assets                |                              |                               |
| (i) Cash and Cash Equivalents       | 1,851.43                     | 232.62                        |
| (ii) Other Financial Assets         | 2,581.80                     | 1,504.28                      |
| (b) Other Current Assets            | 27.40                        | 148.39                        |
| (c) Current Tax Assets              | 138.77                       | 203.34                        |
| <b>Total current assets</b>         | <b>4,599.39</b>              | <b>2,088.63</b>               |
| <b>Total Assets</b>                 | <b>37,928.42</b>             | <b>36,422.43</b>              |
| <b>Equity and liabilities</b>       |                              |                               |
| <b>Equity</b>                       |                              |                               |
| (a) Equity Share Capital            | 34,500.00                    | 34,500.00                     |
| (b) Other Equity                    | 3,192.97                     | 1,754.48                      |
| <b>Total equity</b>                 | <b>37,692.97</b>             | <b>36,254.48</b>              |
| <b>Current liabilities</b>          |                              |                               |
| (a) Other current liabilities       | 82.75                        | 64.95                         |
| (b) Provisions                      | 149.20                       | 0.00                          |
| (c) Current Tax Liability           | 3.50                         | 103.00                        |
| <b>Total current liabilities</b>    | <b>235.45</b>                | <b>167.95</b>                 |
| <b>Total equity and liabilities</b> | <b>37,928.42</b>             | <b>36,422.43</b>              |

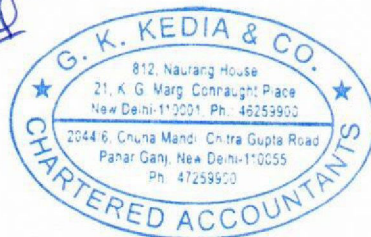
**NOTES:-**

- 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 31.03.2023 and 31.03.2024 is as per IND AS.

For G. K. Kedia & Co.  
 Chartered Accountants  
 Firm's Registration No. 013016N

*Kanishka Aggarwal*  
**Kanishka Aggarwal**  
 Partner  
 M. No. 544129

Place: New Delhi  
 Date : 21.05.2024



For Decorous Investment & Trading Company Limited  
 For DECOROUS INVESTMENT & TRADING CO LTD

*Raj Kumar Gupta*  
**Raj Kumar Gupta**  
 WTD & CFO  
 DIN: 00074532

Director/Auth. Sign.

**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

**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024**

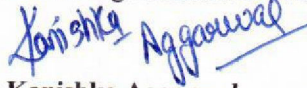
(Rs. In 000's)

|           | PARTICULARS                                                  | Year Ended<br>31.03.2024<br>(Audited) | Year Ended<br>31.03.2023<br>(Audited) |
|-----------|--------------------------------------------------------------|---------------------------------------|---------------------------------------|
| <b>A.</b> | <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                   |                                       |                                       |
|           | Profit before tax                                            | 1,924.68                              | 1,326.28                              |
|           | Adjustments For :-                                           |                                       |                                       |
|           | Add: Depreciation                                            | 2.79                                  | 3.77                                  |
|           | Less: Interest on Loans                                      | 2,164.60                              | 1,900.34                              |
|           | Less: Interest / Dividend Received                           | 0.00                                  | 16.66                                 |
|           | <b>Operating profit before working capital changes</b>       | <b>(237.13)</b>                       | <b>(586.94)</b>                       |
|           | (Increase)/Decrease in other Financial Assets                | (1,077.52)                            | (1,019.20)                            |
|           | (Increase)/Decrease in other current assets                  | 120.99                                | (148.39)                              |
|           | Increase/(Decrease) in current tax assets                    | 64.57                                 | 167.31                                |
|           | Increase/(Decrease) in current liabilities                   | 67.50                                 | (98.70)                               |
|           | Less: Tax Expense                                            | (484.21)                              | (343.36)                              |
|           | <b>CASH GENERATED FROM OPERATIONS</b>                        | <b>(1,545.79)</b>                     | <b>(2,029.28)</b>                     |
| <b>B.</b> | <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                   |                                       |                                       |
|           | Interest on Loans                                            | 2,164.60                              | 1,900.34                              |
|           | Investment in Non-Current Assets                             | 1,000.00                              | (6,500.00)                            |
|           | <b>Net cash flow from investing activities</b>               | <b>3,164.60</b>                       | <b>(4,599.66)</b>                     |
| <b>C.</b> | <b>CASH FLOW FROM FINANCING ACTIVITIES</b>                   |                                       |                                       |
|           | Interest Income                                              | 0.00                                  | 16.66                                 |
|           | <b>Net cash flow from financing activities</b>               | <b>0.00</b>                           | <b>16.66</b>                          |
|           | <b>NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS</b> | <b>1,618.80</b>                       | <b>(6,612.28)</b>                     |
|           | <b>CASH AND CASH EQUIVALENTS</b>                             |                                       |                                       |
|           | Beginning of the year                                        | 232.62                                | 6,844.91                              |
|           | <b>End of the period</b>                                     | <b>1,851.43</b>                       | <b>232.62</b>                         |

For G. K. Kedia &amp; Co.

Chartered Accountants

Firm's Registration No. 013016N



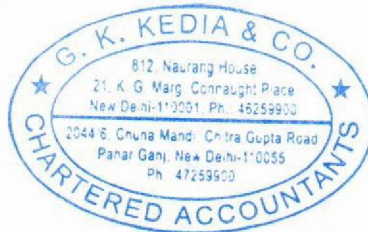
Kanishka Aggarwal

Partner

M. No. 544129

Place: New Delhi

Date: 21.05.2024



For Decorous Investment &amp; Trading Company Ltd.

For DECOROUS INVESTMENT &amp; TRADING CO LTD



Director/Auth. Sign.

Raj Kumar Gupta

WTD &amp; CFO

DIN: 00074532

# 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 AND TRADING COMPANY LIMITED**

R-489, GF-B, Ground Floor, New Rajinder Nagar,  
New Delhi – 110060

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, Ground Floor, New Rajinder Nagar, New Delhi-110060, for the Quarter Ended 31.03.2024 and “Year to Date” Results for the period 01.04.2023 to 31.03.2024 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 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 procedure applied to financial data and thus provides 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.



Place: New Delhi

Date: 21.05.2024

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

Chartered Accountants

FRN 013016N

*Kanishka Aggarwal*

**Kanishka Aggarwal**

Partner

M. No. 544129

UDIN: 24544129BKABHB9460