

# 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 31.03.2023 and “Year to Date” Results for the period 01.04.2022 to 31.03.2023 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.



For G. K. Kedia & Co.  
Chartered Accountants  
FRN 013016N

*Kanishka Aggarwal*

**Kanishka Aggarwal**

Partner

M. No. 544129

UDIN: 23544129BGYHBF6608

Place: New Delhi

Date: 22.05.2023

**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 FOR THE YEAR ENDED MARCH 31, 2023**

(Rs. In 000's)

Particulars	AS AT 31.3.2023 (Audited)	AS AT 31.03.2022 (Audited)
<b>Assets</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	21.04	24.81
(b) Financial Assets		
(i) Loans	21,500.00	16,000.00
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	12.75	14.50
(d) Other Non Current Asset	12,300.00	11,300.00
<b>Total non-current assets</b>	<b>34,333.79</b>	<b>27,839.30</b>
<b>Current Assets</b>		
(a) Financial Assets		
(i) Cash and Cash Equivalents	232.62	6,844.91
(ii) Other Financial Assets	1,504.28	485.09
(b) Other Current Assets	148.39	0.00
(c) Current Tax Assets	203.34	370.65
<b>Total current assets</b>	<b>2,088.63</b>	<b>7,700.64</b>
<b>Total Assets</b>	<b>36,422.43</b>	<b>35,539.95</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
(a) Equity Share Capital	34,500.00	34,500.00
(b) Other Equity	1,754.48	773.30
<b>Total equity</b>	<b>36,254.48</b>	<b>35,273.30</b>
<b>Current liabilities</b>		
(a) Current Tax Liability	103.00	212.00
(b) Other current liabilities	64.95	54.65
<b>Total current liabilities</b>	<b>167.95</b>	<b>266.65</b>
<b>Total equity and liabilities</b>	<b>36,422.43</b>	<b>35,539.95</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 31.03.2022 and 31.03.2023 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: 22.05.2023



For Decorous Investment & Trading Company Limited

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

*Amit Gupta*  
**Amit Gupta**  
 Director  
 DIN: 00074483



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**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023**

(Rs. In 000's)

	PARTICULARS	Year Ended 31.03.2023 (Audited)	Year Ended 31.03.2022 (Audited)
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit before tax	1,326.28	979.79
	Adjustments For :-		
	Add: Depreciation	3.77	5.10
	Less: Interest on Loans	1,900.34	1,560.34
	Less: Interest / Dividend Received	16.66	0.00
	<b>Operating profit before working capital changes</b>	<b>(586.94)</b>	<b>(575.45)</b>
	(Increase)/Decrease in other current assets	(148.39)	13.00
	Increase/(Decrease) in current liabilities	(77.73)	30.38
	Increase/(Decrease) in current tax assets	146.34	(53.78)
	(Increase)/Decrease in other Financial Assets	(1,019.20)	67.42
	Direct Taxes paid	(343.36)	(252.91)
	<b>CASH GENERATED FROM OPERATIONS</b>	<b>(2,029.28)</b>	<b>(771.34)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Interest on Loans	1,900.34	1,560.34
	Investment in Non-Current Assets	(6,500.00)	5,900.00
	<b>Net cash flow from investing activities</b>	<b>(4,599.66)</b>	<b>7,460.34</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Interest Income	16.66	0.00
	<b>Net cash flow from financing activities</b>	<b>16.66</b>	<b>0.00</b>
	<b>NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(6,612.29)</b>	<b>6,689.01</b>
	<b>CASH AND CASH EQUIVALENTS</b>		
	Beginning of the year	6,844.91	155.90
	End of the period	232.62	6,844.91

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

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

Place: New Delhi  
Date: 22.05.2023



For Decorous Investment & Trading Company Ltd.

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

*Amit Gupta*  
**Amit Gupta**  
Director  
DIN: 00074483

# 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 31.03.2023

(Rs. In 000's)

	Particulars	Quarter Ended			Year Ended	
		Quarter Ended 31.03.2023	Preceding Quarter Ended 31.12.2022	Corresponding Quarter Ended 31.03.2022	Current Year Ended 31.03.2023	Previous Year Ended 31.03.2022
		Audited	Un-audited	Audited	Audited	Audited
<b>I</b>	<b>Revenue from Operations</b>					
	Income from Consultancy/ Commission Business	1,157.94	300.00	1,062.50	2,057.94	1,862.50
<b>II</b>	<b>Other Income/ Receipts</b>	531.01	466.76	402.99	1,916.99	1,565.44
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>1,688.95</b>	<b>766.76</b>	<b>1,465.49</b>	<b>3,974.94</b>	<b>3,427.94</b>
<b>IV</b>	<b>Expenses:</b>					
	Employee benefits expense	241.00	249.00	217.34	988.00	1,154.08
	Depreciation and amortization expense	0.95	0.94	1.27	3.77	5.10
	Other expenses	1,216.55	135.83	356.26	1,665.90	1,288.96
	<b>Total Expenses</b>	<b>1,458.50</b>	<b>385.77</b>	<b>574.87</b>	<b>2,657.67</b>	<b>2,448.15</b>
<b>V</b>	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>230.45</b>	<b>380.99</b>	<b>890.62</b>	<b>1,317.26</b>	<b>979.79</b>
<b>VI</b>	Exceptional items	0.00	(9.02)	0.00	(9.02)	0.00
<b>VII</b>	<b>PROFIT BEFORE TAX (VII-VIII)</b>	<b>230.45</b>	<b>390.01</b>	<b>890.62</b>	<b>1,326.28</b>	<b>979.79</b>
<b>VIII</b>	<b>Tax Expense</b>					
	(1) Current Tax	343.36	0.00	252.91	343.36	252.91
	(2) Deferred Tax	1.74	0.00	1.84	1.74	1.84
<b>IX</b>	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(114.65)</b>	<b>390.01</b>	<b>635.88</b>	<b>981.18</b>	<b>725.05</b>
<b>X</b>	Profit /(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
<b>XI</b>	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
<b>XII</b>	Profit /(Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
<b>XIII</b>	<b>Profit /(Loss) for the period (IX+XII)</b>	<b>(114.65)</b>	<b>390.01</b>	<b>635.88</b>	<b>981.18</b>	<b>725.05</b>
<b>XIV</b>	<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>
<b>XV</b>	<b>Total Comprehensive Income</b>	<b>(114.65)</b>	<b>390.01</b>	<b>635.88</b>	<b>981.18</b>	<b>725.05</b>
<b>XVI</b>	<b>Earning per Share</b>					
	(for continuing and discontinuing operations)					
	(Equity share of par value of Rs.10 each)					
	Basic	(0.033)	0.113	0.184	0.284	0.210
	Diluted	(0.033)	0.113	0.184	0.284	0.210

- 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 22.05.2023
  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: 22.05.2023

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