

# 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 unaudited 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 and Nine month Ended 31.12.2024 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.

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

*Kanishka Aggarwal*  
**CA Kanishka Aggarwal**

Partner

M. No. 544129

UDIN: 25544129BMOHWV2493

Place: New Delhi

Date: 14.02.2025



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**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 NINE MONTHS ENDED 31.12.2024**

(Rs. In thousands)

	Particulars	Quarter ended			Nine months ended		Year Ended
		Quarter ended 31.12.2024	Preceeding Quarter Ended 30.09.2024	Corresponding Quarter Ended 31.12.2023	Nine Months Ended 31.12.2024	Corresponding Nine Months Ended 31.12.2023	Previous Year Ended 31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>I</b>	<b>Revenue from Operations</b>						
	Income from Consultancy Business	1,488.13	0.00	0.00	1,488.13	600.00	3,375.18
<b>II</b>	<b>Other Income/ Receipts</b>	549.88	549.88	549.88	1,649.63	1,589.93	2,164.60
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>2,038.01</b>	<b>549.88</b>	<b>549.88</b>	<b>3,137.76</b>	<b>2,189.93</b>	<b>5,539.78</b>
<b>IV</b>	<b>Expenses:</b>						
	Purchase of Stock-in-Trade	1,444.80	0.00	0.00	1,444.80	0.00	2,200.25
	Employee benefits expense	224.30	195.00	174.00	618.30	592.00	766.00
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortization expense	0.44	0.44	0.70	1.32	2.09	2.79
	Other expenses	183.25	158.95	136.59	494.50	450.43	646.06
	<b>Total Expenses</b>	<b>1,852.79</b>	<b>354.39</b>	<b>311.29</b>	<b>2,558.92</b>	<b>1,044.52</b>	<b>3,615.09</b>
<b>V</b>	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>185.22</b>	<b>195.48</b>	<b>238.58</b>	<b>578.83</b>	<b>1,145.41</b>	<b>1,924.68</b>
<b>VI</b>	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
<b>VII</b>	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>185.22</b>	<b>195.48</b>	<b>238.58</b>	<b>578.83</b>	<b>1,145.41</b>	<b>1,924.68</b>
<b>VIII</b>	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
<b>IX</b>	<b>PROFIT BEFORE TAX (VII-VIII)</b>	<b>185.22</b>	<b>195.48</b>	<b>238.58</b>	<b>578.83</b>	<b>1,145.41</b>	<b>1,924.68</b>
<b>X</b>	<b>Tax Expense</b>						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	484.21
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.98
<b>XI</b>	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>185.22</b>	<b>195.48</b>	<b>238.58</b>	<b>578.83</b>	<b>1,145.41</b>	<b>1,438.50</b>
<b>XII</b>	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIII</b>	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIV</b>	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
<b>XV</b>	<b>Profit/(Loss) for the period (XI+XIV)</b>	<b>185.22</b>	<b>195.48</b>	<b>238.58</b>	<b>578.83</b>	<b>1,145.41</b>	<b>1,438.50</b>
<b>XVI</b>	<b>Other Comprehensive Income</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>XVII</b>	<b>Total Comprehensive Income</b>	<b>185.22</b>	<b>195.48</b>	<b>238.58</b>	<b>578.83</b>	<b>1,145.41</b>	<b>1,438.50</b>
<b>XVIII</b>	<b>Earning per Share</b>						
	(for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)						
	Basic	0.054	0.057	0.069	0.168	0.332	0.417
	Diluted	0.054	0.057	0.069	0.168	0.332	0.417

**NOTES:**

- No investor's complaint was received & No complaint pending at the beginning or end of Quarter / Year.
- Results were taken on record by Audit Committee & Board of Directors in meetings held on 14.02.2025
- Shares stand Listed at BSE & CSE.
- Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.
- 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*

CA Kanishka Aggarwal

Partner

M. No. 544129

Place: New Delhi

Date: 14.02.2025

For Decorous Investment & Trading Company Ltd.

For DECOROUS INVESTMENT & TRADING CO. LTD.

Director/Auth. Signatory



**Raj Kumar Gupta**

WTD & CFO

DIN: 00074532

