

# 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 Half Year Ended 30.09.2023 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

*Sangeeta Singh*  
**Sangeeta Singh**

Partner

M. No. 528290

UDIN: 2352 8290 B9 2C WU 1227

Place: New Delhi

Date: 09.11.2023



**Head Office :** 812 Naurang House, 21 Kasturba Gandhi Marg, Connaught Place, New Delhi - 110001 Ph. : 46259900 Mobile : 8826897200

**Branch Office :** 2044/6, Chuna Mandi, Chitra Gupta Road, Pahar Ganj, New Delhi - 110055 Ph. : 47259900 Mobile : 8826897201

All India Toll Free Number : 1800110099 E-mail : mail@gkkediaandco.com Web-site : www.gkkediaandco.com

# 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 HALF YEAR ENDED 30.09.2023

(Rs. In thousands)

	Particulars	Quarter ended			Half Year ended		Year Ended
		Quarter ended 30.09.2023	Preceding Quarter Ended 30.06.2023	Corresponding Quarter Ended 30.09.2022	Half Year ended 30.09.2023	Corresponding Half Year ended 30.09.2022	Previous Year Ended 31.03.2023
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>I</b>	<b>Revenue from Operations</b>						
	Income from Consultancy Business	300.00	300.00	300.00	600.00	600.00	2057.94
<b>II</b>	<b>Other Income/ Receipts</b>	549.88	490.18	463.08	1,040.06	919.23	1916.99
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>849.88</b>	<b>790.18</b>	<b>763.08</b>	<b>1,640.06</b>	<b>1,519.23</b>	<b>3,974.94</b>
<b>IV</b>	<b>Expenses:</b>						
	Employee benefits expense	174.00	244.00	249.00	418.00	498.00	988.00
	Finance costs	0.00	0.00	0.00	0.00	4.06	0.00
	Depreciation and amortization expense	0.70	0.70	0.94	1.39	1.88	3.77
	Other expenses	147.33	179.03	173.75	325.64	312.49	1665.90
	<b>Total Expenses</b>	<b>322.03</b>	<b>423.72</b>	<b>423.69</b>	<b>745.03</b>	<b>816.42</b>	<b>2,657.67</b>
<b>V</b>	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	<b>527.85</b>	<b>366.46</b>	<b>339.39</b>	<b>895.02</b>	<b>702.80</b>	<b>1317.26</b>
<b>VI</b>	Exceptional items	0.00	0.00	0.00	0.00	0.00	-9.02
<b>VII</b>	<b>Profit before extraordinary items and tax (V-VI)</b>	<b>527.85</b>	<b>366.46</b>	<b>339.39</b>	<b>895.02</b>	<b>702.80</b>	<b>1326.28</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>527.85</b>	<b>366.46</b>	<b>339.39</b>	<b>895.02</b>	<b>702.80</b>	<b>1326.28</b>
<b>X</b>	<b>Tax Expense</b>						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	343.36
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.74
<b>XI</b>	<b>Profit (Loss) for the period from continuing operations (IX-X)</b>	<b>527.85</b>	<b>366.46</b>	<b>339.39</b>	<b>895.02</b>	<b>702.80</b>	<b>981.18</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>	<b>Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)</b>	<b>0.00</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>Profit/(Loss) for the period (XI+XIV)</b>	<b>527.85</b>	<b>366.46</b>	<b>339.39</b>	<b>895.02</b>	<b>702.80</b>	<b>981.18</b>
<b>XVI</b>	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>XVII</b>	<b>Total Comprehensive Income</b>	<b>527.85</b>	<b>366.46</b>	<b>339.39</b>	<b>895.02</b>	<b>702.80</b>	<b>981.18</b>
<b>XVIII</b>	<b>Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)</b>						
	Basic	0.153	0.106	0.098	0.259	0.204	0.284
	Diluted	0.153	0.106	0.098	0.259	0.204	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 09.11.2023
  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

*Sangeeta Singh*  
Sangeeta Singh  
Partner  
M. No. 528290

For DECOROUS INVESTMENT & TRADING CO. LTD.

*Amrit Singh*  
Director/Auth. Signatory  
For DECOROUS INVESTMENT & TRADING CO LTD



Director/Auth. Sign.

Place: New Delhi  
Date: 09.11.2023



**STATEMENT OF ASSETS & LIABILITIES**

(Rs. In thousands)

Particulars	AS AT 31.09.2023 (Un-Audited)	AS AT 31.03.2023 (Audited)
<b>Assets</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	19.65	21.04
(b) Financial Assets		
(i) Loans and Advances	24,600.00	21,500.00
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	12.75	12.75
(d) Other Non Current Asset	8,700.00	12,300.00
<b>Total non-current assets</b>	<b>33,832.40</b>	<b>34,333.79</b>
<b>Current Assets</b>		
(a) Financial Assets		
(ii) Cash and Cash Equivalents	1,764.89	232.62
(iii) Other Financial Assets	1,028.66	1,504.28
(b) Other Current Assets	519.35	148.39
(c) Current Tax Assets	203.34	203.34
<b>Total current assets</b>	<b>3,516.23</b>	<b>2,088.63</b>
<b>Total Assets</b>	<b>37,348.63</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	2,649.50	1,754.48
<b>Total equity</b>	<b>37,149.50</b>	<b>36,254.48</b>
<b>Current liabilities</b>		
(a) Current Tax Liability	108.00	103.00
(b) Other current liabilities	91.13	64.95
<b>Total current liabilities</b>	<b>199.13</b>	<b>167.95</b>
<b>Total equity and liabilities</b>	<b>37,348.63</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 30.09.2023 is as per IND AS.

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

*Sangeeta Singh*

**Sangeeta Singh**  
 Partner  
 M. No. 528290

**Place:** New Delhi  
**Date:** 09.11.2023



For DECOROUS INVESTMENT & TRADING CO. LTD.

*[Signature]*  
 Director/Auth. Signatory

For DECOROUS INVESTMENT & TRADING CO. LTD.

*Anil Kumar*

Director/Auth. Sign.



**DECOROUS INVESTMENT AND TRADING COMPANY LTD.**

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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2023**

(Rs. In Thousands)

		Half year ended (30.09.2023) (Unaudited)	Half year ended (30.09.2022) (Unaudited)
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit after tax	895.02	368.41
	Adjustments For :-		
	Add: Income tax	0.00	0.00
	Less: Deferred tax	0.00	0.00
	Add: Depreciation	1.39	2.56
	Less: Interest / Dividend Received	(1,040.06)	0.00
	<b>Operating profit before working capital changes</b>	<b>(143.64)</b>	<b>370.96</b>
	(Increase)/Decrease in other current assets	(370.96)	(242.44)
	Increase/(Decrease) in current liabilities	31.18	(2,656.31)
	(Increase)/Decrease in Trade Receivables	0.00	0.00
	(Increase)/Decrease in other Financial Assets	475.62	170.18
	Direct Taxes paid	0.00	0.00
	<b>CASH GENERATED FROM OPERATIONS</b>	<b>(7.79)</b>	<b>(2,357.60)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Security Deposit Given	3,600.00	2,000.00
	Investment in Non-Current Assets	(3,100.00)	3,000.00
	<b>Net cash flow from investing activities</b>	<b>500.00</b>	<b>5,000.00</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Interest Income	1,040.06	0.00
	<b>Net cash flow from financing activities</b>	<b>1,040.06</b>	<b>0.00</b>
	<b>NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,532.26</b>	<b>2,642.40</b>
	<b>CASH AND CASH EQUIVALENTS</b>		
	Beginning of the year	232.62	155.90
	<b>End of the period</b>	<b>1,764.89</b>	<b>2,798.30</b>

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

*Sangeeta Singh*  
Sangeeta Singh  
Partner  
M. No. 528290

Place: New Delhi  
Date: 09.11.2023



For DECOROUS INVESTMENT & TRADING CO. LTD.

*[Signature]*  
Director/Auth. Signatory

For DECOROUS INVESTMENT & TRADING CO LTD

*Anil Kumar*  
Director/Auth. Sign.

