

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 30.09.2024 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: 24544129BKABOU9913

Place: New Delhi

Date: 13.11.2024



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 30.09.2024

(Rs. In thousands)

	Particulars	Quarter ended			Half Year ended		Year Ended
		Quarter ended 30.09.2024	Preceding Quarter Ended 30.06.2024	Corresponding Quarter Ended 30.09.2023	Half Year ended 30.09.2024	Corresponding Half Year ended 30.09.2023	Previous Year Ended 31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	Revenue from Operations	0.00	0.00	300.00	0.00	600.00	3,375.18
	Income from Consultancy Business						
II	Other Income/ Receipts	549.88	549.88	549.88	1,099.75	1,040.06	2,164.60
III	Total Revenue (I+II)	549.88	549.88	849.88	1,099.75	1,640.06	5,539.78
IV	Expenses:						
	Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	2,200.25
	Employee benefits expense	195.00	199.00	174.00	394.00	418.00	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	0.88	1.39	2.79
	Other expenses	158.95	152.30	147.33	311.25	325.64	646.06
	Total Expenses	354.39	351.74	322.03	706.13	745.03	3,615.09
V	Profit before exceptional and extraordinary items and tax (III-IV)	195.49	198.13	527.85	393.62	895.02	1,924.68
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	195.49	198.13	527.85	393.62	895.02	1,924.68
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	PROFIT BEFORE TAX (VII-VIII)	195.49	198.13	527.85	393.62	895.02	1,924.68
X	Tax Expense						
	(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
XI	Profit (Loss) for the period from continuing operations (IX-X)	195.49	198.13	527.85	393.62	895.02	1,438.50
XII	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit/(Loss) for the period (XI+XIV)	195.49	198.13	527.85	393.62	895.02	1,438.50
XVI	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive Income	195.49	198.13	527.85	393.62	895.02	1,438.50
XVIII	Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)						
	Basic	0.057	0.057	0.153	0.114	0.259	0.417
	Diluted	0.057	0.057	0.153	0.114	0.259	0.417

- 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 13.11.2024.
 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

CA Kanishka Aggarwal
Partner
M. No. 544129

Place: New Delhi
Date: 13.11.2024

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

Raj Kumar Gupta Director/Auth. Sign.
WTD & CFO
DIN: 00074532



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 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

(Rs. In thousands)

Particulars	AS AT 30.09.2024 (Un-Audited)	AS AT 31.03.2024 (Audited)
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	17.37	18.25
(b) Financial Assets		
(i) Loans and Advances	24,100.00	24,100.00
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	10.77	10.77
(d) Other Non Current Asset	8,700.00	8,700.00
Total non-current assets	33,328.14	33,329.03
Current Assets		
(a) Financial Assets		
(ii) Cash and Cash Equivalents	1,224.17	1,851.43
(iii) Other Financial Assets	3,259.41	2,581.80
(b) Other Current Assets	280.63	27.40
(c) Current Tax Assets	138.77	138.77
Total current assets	4,902.97	4,599.39
Total Assets	38,231.12	37,928.42
Equity and liabilities		
Equity		
(a) Equity Share Capital	34,500.00	34,500.00
(b) Other Equity	3,568.59	3,192.97
Total equity	38,068.59	37,692.97
Current liabilities		
(a) Other Current Liabilities	47.10	82.75
(b) Provisions	0.00	149.20
(c) Current Tax Liability (Net)	97.43	3.50
Total current liabilities	144.53	235.45
Total equity and liabilities	38,213.12	37,928.42

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 31.03.2024 and 30.09.2024 is as per IND AS.

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: 13.11.2024

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

Raj Kumar Gupta
 Raj Kumar Gupta Director/Auth. Sign.
 WTD & CFO
 DIN 00074532



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2024

(Rs. In Thousands)

	PARTICULARS	Half year ended (30.09.2024) (Unaudited)	Half year ended (30.09.2023) (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit after tax	393.62	895.02
	Adjustments For :-		
	Add: Income tax	0.00	0.00
	Less: Deferred tax	0.00	0.00
	Add: Depreciation	0.88	1.39
	Less: Interest / Dividend Received	(1,099.75)	(1,040.06)
	Operating profit before working capital changes	(705.25)	(143.64)
	(Increase)/Decrease in Other Current Assets	(253.23)	(370.96)
	Increase/(Decrease) in Other Current Liabilities	(39.15)	31.18
	(Increase)/Decrease in Trade Receivables	0.00	0.00
	(Increase)/Decrease in Other Financial Assets	(677.61)	475.62
	Direct Taxes paid	(51.77)	0.00
	CASH GENERATED FROM OPERATIONS	(1,727.01)	(7.79)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Security Deposit Given	0.00	3,600.00
	Investment in Non-Current Assets	0.00	(3,100.00)
	Net cash flow from investing activities	0.00	500.00
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Income	1,099.75	1,040.06
	Net cash flow from financing activities	1,099.75	1,040.06
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	(627.26)	1,532.26
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	1,851.43	232.62
	End of the period	1,224.17	1,764.89

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: 13.11.2024

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

Raj Kumar Gupta
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