

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)
Assets		
Non-Current Assets		
(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
Total non-current assets	34,333.79	27,839.30
Current Assets		
(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
Total current assets	2,088.63	7,700.64
Total Assets	36,422.43	35,539.95
Equity and liabilities		
Equity		
(a) Equity Share Capital	34,500.00	34,500.00
(b) Other Equity	1,754.48	773.30
Total equity	36,254.48	35,273.30
Current liabilities		
(a) Current Tax Liability	103.00	212.00
(b) Other current liabilities	64.95	54.65
Total current liabilities	167.95	266.65
Total equity and liabilities	36,422.43	35,539.95

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)
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	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
	Operating profit before working capital changes	(586.94)	(575.45)
	(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)
	CASH GENERATED FROM OPERATIONS	(2,029.28)	(771.34)
B.	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest on Loans	1,900.34	1,560.34
	Investment in Non-Current Assets	(6,500.00)	5,900.00
	Net cash flow from investing activities	(4,599.66)	7,460.34
C.	CASH FLOW FROM FINANCING ACTIVITIES		
	Interest Income	16.66	0.00
	Net cash flow from financing activities	16.66	0.00
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	(6,612.29)	6,689.01
	CASH AND CASH EQUIVALENTS		
	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

