DECOROUS INVESTMENT & TRADING CO. LTD.

Regd. Office: R-489, GF-B, New Rajinder Nagar, New Delhi – 110060
Tel No.: 9910003638, Email Id: decorous1982@gmail.com Website: www.ditco.in
CIN: L67120DL1982PLC289090

Annexure-2

20.10.2026

Sub: Non-Applicability of Disclosure under Regulation **15(2)** of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

With reference to the captioned subject, we inform that pursuant to regulation 15(2) of the SEBI (LODR) Regulations, 2015 and the provisions of Regulation **15(2)** of the SEBI (LODR) Regulations, 2015 as amended, is ***NOT APPLICABLE*** to the Company as the Paid up Share Capital is less than Rs. 10 Crores and Net Worth is less than Rs. 25 Crores as on 31.03.2026 and 31.03.2025

As per Regulation 15(2) of the SEBI(LODR) Regulations, 2015 the compliance with the Corporate Governance provisions as specified in Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) of sub regulation 2 of Regulation 46 and Para C, D and E of Schedule V shall not apply, in respect of the listed entity, having Paid-Up Equity Share Capital not exceeding Rs Ten Crore and Net Worth not exceeding Rs Twenty Five Crores, as on the last day of the previous financial year i.e. 31.03.2026

Please take note that as per the latest Audited Accounts of the Company as at March 31, 2026, the Paid Up Equity Share Capital is Rs. 3,45,00,000/- and Reserves & Surplus is 48,42,640/- and Net Worth is Rs.3,93,42,640/- which is below the Threshold Limit as specified under the said regulation.

Hence, we are given to understand that the Company is not required to submit "Disclosures under Regulation 15(2) of SEBI(LODR) Regulations, 2015."

Therefore, Regulation 15(2) and provision of Regulation 15(2) of the SEBI (LODR) Regulations, 2015, are ***NOT APPLICABLE*** to our Company.

We further undertake & confirm that, whenever this regulation becomes applicable to the Company at a later date, we shall undertake to comply with regulation 15(2) of SEBI (LODR) Regulations, 2015 within six months from the date on which the provisions became applicable to the Company.

For **Decorous Investment & Trading Co. Ltd.**

For Decorous Investment & Trading Co. Ltd.

Director / Auth. Signatory

Varsha Jain
WTD & CFO,
DIN: 11704482
20.10.2026