S M G A & CO.
CHARTERED ACOUNTANTS

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 30.09.2026 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 **S M G A & Co.**
Chartered Accountants
FRN 014671C

CA Shubh Narayan Singh
Partner
M. No. 511932
UDIN: 26511932HHNQCZ6992

Place: New Delhi
Date: 10-11-2026

1019, Naurang House, 21 K.G. Marg, Connaught Place, New Delhi-110001
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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

(Rs. In thousands)

Particulars	AS AT 30.09.2026 (Un-Audited)	AS AT 31.03.2026 (Audited)
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	14.86	15.24
(b) Financial Assets		
(i) Loans and Advances	23,587.95	24,111.63
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	7.87	7.87
(d) Other Non Current Asset	8,200.00	8,700.00
Total non-current assets	**32,310.68**	**33,334.73**
Current Assets		
(a) Financial Assets		
(i) Trade Receivable	2,724.63	0.00
(ii) Cash and Cash Equivalents	712.92	1,144.81
(iii) Other Financial Asset	5,506.90	5,234.76
(b) Other Current Assets	628.25	36.71
Total current assets	**9,572.70**	**6,416.28**
Total Assets	**41,883.39**	**39,752.00**
Equity and liabilities		
Equity		
(a) Equity Share Capital	34,500.00	34,500.00
(b) Other Equity	4,860.10	4,842.64
Total equity	**39,360.10**	**39,342.64**
Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables	2,131.80	30.73
(b) Current Tax Liability (Net)	359.33	267.64
(c) Other Current Liabilities	32.15	110.00
Total current liabilities	**2,523.28**	**408.37**
Total Equity and Liabilities	**41,883.39**	**39,752.00**

NOTES:-

1 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.

2 The value of Assets & Liabilities as on 31.03.2026 and 30.09.2026 is as per IND AS.

For S M G A & Co.
Chartered Accountants
Firm's Registration No. 014671C

CA Shubh Narayan Singh
Partner
M. No. 511932

Place: New Delhi
Date: 10.11.2026

For Decorous Investment & Trading Company Limited

For Decorous Investment & Trading Co. Ltd

Director/Authorised Signatory

Varsha Jain
WTD & CFO
DIN 11704482

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STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026

(Rs. In thousands)

	Particulars	Quarter ended			Half Year ended		Year Ended
		Quarter ended 30.09.2026	Preceeding Quarter Ended 30.06.2026	Corresponding Quarter Ended 30.09.2025	Half Year ended 30.09.2026	Corresponding Half Year ended 30.09.2025	Previous Year Ended 31.03.2026
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
I	**Revenue from Operations**						
	Income from Sale of Jewellery	2,138.75	0.00	0.00	2,138.75	0.00	3,709.37
	Income from Consultancy Business	500.00	0.00	0.00	500.00	200.00	0.00
II	***Other Income/ Receipts***	*136.07*	*136.07*	*549.88*	*272.14*	*1,099.75*	*2,279.49*
III	**Total Revenue (I+II)**	**2,774.82**	**136.07**	**549.88**	**2,910.89**	**1,299.75**	**5,988.86**
IV	**Expenses:**						
	Purchase of Stock-in-Trade	2,078.00	0.00	0.00	2,078.00	0.00	2,795.17
	Employee benefits expense	209.00	191.00	149.00	400.00	326.00	790.00
	Depreciation and amortization expense	0.19	0.19	0.31	0.37	0.62	1.25
	Other expenses	272.50	142.56	52.08	415.06	188.58	940.54
	Total Expenses	**2,559.68**	**333.75**	**201.39**	**2,893.43**	**515.21**	**4,526.96**
V	**Profit before exceptional and extraordinary items and tax (III-IV)**	**215.14**	**(197.68)**	**348.48**	**17.46**	**784.54**	**1,461.89**
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	**Profit before extraordinary items and tax (V-VI)**	**215.14**	**(197.68)**	**348.48**	**17.46**	**784.54**	**1,461.89**
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	**PROFIT BEFORE TAX (VII-VIII)**	**215.14**	**(197.68)**	**348.48**	**17.46**	**784.54**	**1,461.89**
X	**Tax Expense**						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	409.33
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.39
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**215.14**	**(197.68)**	**348.48**	**17.46**	**784.54**	**1,051.18**
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)**	**215.14**	**(197.68)**	**348.48**	**17.46**	**784.54**	**1,051.18**
XVI	**Other Comprehensive Income**	0.00	0.00	0.00	0.00	0.00	0.00
XVII	**Total Comprehensive Income**	**215.14**	**(197.68)**	**348.48**	**17.46**	**784.54**	**1,051.18**
XVIII	**Earning per Share (for continuing and discontinuing operations) (Equity share of par value of Rs.10 each)**						
	Basic	0.062	(0.057)	0.101	0.005	0.227	0.305
	Diluted	0.062	(0.057)	0.101	0.005	0.227	0.305

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 10.11.2026
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 S M G A & Co.
Chartered Accountants
Firm's Registration No. 014671C

CA Shubh Narayan Singh
Partner
M. No. 511932

Place: New Delhi
Date:10.11.2026

For Decorous Investment & Trading Company Limited

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30.09.2026

(Rs. In Thousands)

	PARTICULARS	Half year ended (30.09.2026) (Unaudited)	Half year ended (30.09.2025) (Unaudited)
A.	**CASH FLOW FROM OPERTING ACTIVITIES**		
	Profit after tax	17.46	784.54
	Adjustments For :-		
	Add: Depreciation	0.37	0.62
	Less: Interest / Dividend Received	(272.14)	(1,099.75)
	Operating profit before working capital changes	**(254.31)**	**(314.58)**
	(Increase)/Decrease in Other Current Assets	(591.54)	(280.22)
	Increase/(Decrease) in Other Current Liabilities	2,114.91	7.27
	(Increase)/Decrease in current tax assets	0.00	65.50
	(Increase)/Decrease in Other Financial Assets	(272.14)	(1,145.25)
	(Increase)/Decrease in Trade Receivable	(2,724.63)	0.00
	(Increase)/Decrease in Non Current Asset		0.00
	CASH GENERATED FROM OPERATIONS	**(1,727.71)**	**(1,667.28)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Repayment of Loans & Advances	523.68	0.00
	Refund of Advance Paid against purchase of property	500.00	0.00
	Net cash flow from investing activities	**1023.68**	**0.00**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Interest Income	272.14	1099.75
	Net cash flow from financing activities	**272.14**	**1099.75**
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	**(431.89)**	**(567.53)**
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	1,144.81	604.88
	End of the period	**712.92**	**37.35**

For S M G A & G
Chartered Accountants
Firm's Registration No. 014671C

CA Shubh Narayan Singh
Partner
M. No. 511932

Place: New Delhi
Date:10.11.2026

For Decorous Investment & Trading CO LTD

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