43rd
Annual Report
2025-26

DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

DECOROUS INVESTMENT & TRADING CO. LIMITED
CIN : L671200L1982PLC289090
R-489, GF-B, New Rajinder Nagar, New Delhi-110060

43rd Annual General Meeting

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43rd ANNUAL GENERAL MEETING	
Date	20.08.2026
Day	THURSDAY
Time	11:00 A.M.
VENUE	REGISTERED OFFICE : at R - 489, GF - B, New Rajinder Nagar, New Delhi - 110060
E mail & Mobile no.	decorous1982@gmall.com, 9811108800

CORPORATE INFORMATION

BOARD OF DIRECTORS

Ms. Varsha Jain	DIN : 11704482	Additional Executive Director cum CFO appointed on 29.05.2026
Mr. Ashok Kumar	DIN : 11252233	Non - Executive Non – Independent Director appointed on 29.05.2026
Mr. Amit Gupta	DIN : 00074483	Non - Executive Non – Independent Director appointed on 29.01.2015
Mr. Rishav Gautam	DIN : 07566817	Non - Executive Independent Director appointed on 21.05.2024
Mr. Jitendra Kumar	DIN : 06614727	Non - Executive Independent Director appointed on 21.05.2024
Ms. Neha Sarpal	DIN : 07139305	Non - Executive Independent Director appointed on 09.11.2023
Mrs. Preetika Mishra	ACS : 32490	C S & Compliance Officer w.e.f. 07.02.2022

STATUTORY AUDITORS
M/s S M G A & Co.,
Chartered Accountants FRN - 014671C
CA Shubh Narayan Singh, Partner
Membership No.: 511932
Address: 1019, Naurang House,
21, K. G Marg, Connaught Place,
New Delhi-110001
Tel : 011-43067846, 9810096290
Email Id : smgaandco@gmail.com

CIN	L67120DL1982PLC289090
Date of incorporation	14730 dated 22.11.1982
Date of commencement	14730 dated 15.12.1982
PAN	AAACD0851F
TAN	DELD15977D
GST	07AAACD0851F2Z3
ISIN	INE183R01010

SECRETARIAL AUDITORS

B. BHUSHAN & CO.
Company Secretaries, COP No.: 14469
Mr. Bharat Bhushan, Proprietor
Membership No.: A31951 Address: 1195, Gali Babu Ram, Sita Ram Bazar, Delhi-110006
Tel : 9650555376,
Email Id : b.bhushanandcompany@gmail.com

INTERNAL AUDITORS

MITTAL JINDAL & ASSOCIATES
Chartered Accountants, FRN - 001467N
Mr. Satish Kumar Gupta, Proprietor
M. No. : 080984
Address: 7 / 18, Ansari Road, Darya Ganj,
New Delhi-110002
Tel : 011 - 23275297, 9312223014
Email Id: hmkd900@gmail.oom

BANKERS

1. Punjab National Bank,New Rajendra Nagar New Delhi-110060

REGISTRAR AND SHARE TRANSFER AGENT

Alankit Assignments Limited
R.O: 4E/2, Jhandewalan Extension,
New Delhi-110055 C.O: 205-208, Anarkali Complex,
Jhandewalan Extension, New Delhi-110055
Tel: 011-42541234, 23541234

LISTING:	
1. Bombay Stock Exchange	BSE
2. Calcutta Stock Exchange	CSE (Resolved & applied for Delisting)
3. Delhi Stock Exchange	DSE (DSE stands de-recognized)

CONTACTS DETAILS

Mob. : 9811108800

decorous1982@gmail.com
Website : www.ditco.in

Members are requested to kindly Update their Contact details, Address, PAN, Email,Mobile,etc., for your Company & Updates, Announcements, Results, Reports, Correspondence, etc.

Regd. Office: R - 489, GF - B, New Rajinder Nagar, New Delhi - 110060

DECOROUS INVESTMENT & TRADING CO. LIMITED
CIN : L671200L1982PLC289090
R-489, GF-B, New Rajinder Nagar, New Delhi-110060

Notice of 43rd Annual General Meeting

NOTICE is hereby given that 43rd annual general meeting of the members of the company will be held on Thursday, 20th August, 2026 at 11:00 am at the registered office of the company situated at R-489, GF-B, New Rajinder Nagar, NEW Delhl-110060,

to consider and transact the Agenda / Business(es) mentioned below: -

ORDINARY BUSINESS - ORDINARY RESOLUTION(S)

ITEM NO.-1:

To receive, consider and adopt the Audited Balance Sheet as at 31" March 2026 and the Statement of Profit and Loss & Cash Flow Statements, etc. for the year ended on that date alongwith the Reports of Auditors and Directors thereon.

ITEM NO.- 2:

To appoint a Director in place of Mr. Amit Gupta (DIN: 00074483) who retires by rotation and being eligible offers himself for re-appointment as a Director.

ITEM No.-3:

To appoint a Director in place of Mr. Ashok Kumar (DIN: 11252233) who retires by rotation and being eligible offers himself for re-appointment as a Director.

ITEM No.-4:

Appointment of M/s S M G A & CO., Chartered Accountants, FRN No. 014671C, as Statutory Auditors of the Company for a term of Five consecutive years.

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as an ORDINARY RESOLUTION :-

"RESOLVED THAT pursuant to the provisions of Section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and pursuant to the Recommendation of the Audit Committee and the Board of Directors,

M/s S M G A & Co., Chartered Accountants, (Firm Registration No. 014671C), who have offered themselves for appointment and have confirmed their eligibility to be appointed as Statutory Auditors, be and are hereby appointed as the Statutory Auditors of the Company for a term of Five consecutive years.

RESOLVED FURTHER THAT M/s S M G A & Co., shall hold office for a term of five (5) consecutive years, commencing from the conclusion of this 43rd Annual General Meeting until the conclusion of the 48th Annual General Meeting of the Company to be held in the year 2031, at such remuneration plus applicable taxes and out-of-pocket expenses as may be mutually agreed upon between the Board of Directors and the Auditors.

RESOLVED FURTHER THAT any Director or the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary to give effect to this resolution."

SPECIAL BUSINESS - SPECIAL RESOLUTION

ITEM No 5: APPOINTMENT OF MS. VARSHA JAIN AS AN ADDITIONAL EXECUTIVE DIRECTOR CUM CHIEF FINANCIAL OFFICER (WTD cum CFO) OF THE COMPANY

To consider and, if thought fit, to pass, with or without modification(s), the following Resolution as an SPECIAL RESOLUTION:

"**RESOLVED THAT** pursuant to the provisions of Sections 161(1), 196, 197, 198, 203 read with Schedule V and all other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Rule 8 and 11 of the Companies (Appointment and Qualification of Directors) Rules, 2014, and Rule 3 and 8 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and in terms of Regulations 17, 17A, 26(6), and 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI LODR Regulations"), and subject to the Articles of Association of the Company and the approval of the Shareholders at the ensuing General Meeting / Annual General Meeting of the Company, and based on the recommendation of the Nomination and Remuneration Committee and Audit Committee of the Board, Ms. Varsha Jain (DIN: 11704482) who has given her consent to act as a Director and confirmed she is not Disqualified from being appointed as a director, be and is hereby appointed as an Additional Executive Director in whole time capacity and category of WTD (Whole Time Director) cum CFO (Chief Financial Officer) (Key Managerial Personnel) of the Company, with effect from 29.05.2026,for a period of 5(five) years, subject to approval of Members.

RESOLVED FURTHER THAT Ms. Varsha Jain shall be paid remuneration, perquisites, and allowances as detailed below, subject to the overall limits prescribed under Section 197 and Schedule V of the Companies Act, 2013:

Basic Salary: Rs. 25,000/- per month

Terms and conditions: detailed terms & conditions are mentioned in appointment letter

RESOLVED FURTHER THAT for the purpose of giving effect to this appointment, the Board takes note of the disclosure of interest in Form MBP-1 pursuant to Section 184(1), Consent to act as Director in Form DIR-2 pursuant to Rule 8 of Companies (Appointment & Qualification of Directors) Rules, 2014, and Declaration of non-disqualification in Form DIR-8 pursuant to Section 164(2) of the Companies Act, 2013, placed before this meeting.

RESOLVED FURTHER THAT any Director of the Company and/or the Company Secretary be and are hereby severally authorized to file necessary e-forms (including Form DIR-12 and Form MR-1, MGT-14) with the Registrar of Companies (RoC), Ministry of Corporate Affairs, and to make necessary entries in the statutory registers of the Company, and to submit required disclosures/ intimations to the Stock Exchanges where the shares of the Company are listed under Regulation 30 of SEBI LODR Regulations, and to do all such acts, deeds, matters, and things as may be necessary, proper, or expedient to give effect to this resolution."

By Order of Board of Directors
Decorous Investment & Trading Co. Ltd.

Amit Gupta
Director
DIN: 00074483
Add: R-489, New Rajinder Nagar,
New Delhi -110060

Varsha Jain
Additional WTD Cum CFO
DIN:11704482
Add: A-3/125, Second Floor, Sector 16,
Rohini, Delhi - 110089

Date - 20.07.2026
Place - New Delhi

IMPORTANT NOTES

IA]. General instructions for accessing and participating in the 43rd AGM Physical Meeting and voting through electronic means including remote e-Voting

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT ANOTHER PERSON AS A PROXY TO ATTEND AND VOTE AT THE MEETING ON HIS BEHALF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. **Proxies** in order to be effective must be deposited Regd. Office not less than 48 hours before time of meeting.
3. In terms of Section 105 of the Companies Act, 2013 read with Rule 19 of the Companies (Management and Administration) Rules, 2014 a person can act as Proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the company carrying voting rights. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other shareholder.
4. Corporate Members intending to send their authorized representative(s) to attend the Annual General Meeting are requested to forward a certified copy of Board Resolution Authorizing their representative to attend and vote at the Annual General Meeting either to the Company in advance or submit the same at the Venue of the General Meeting.
5. Appointment / Re-appointment of Directors: At the ensuing Annual General Meeting, Mr. Amit Gupta and Mr. Ashok Kumar retire by rotation and being eligible, offer themselves for re-appointment.
6. Details of Directors seeking Appointment / Reappointment at the 43rd Annual General Meeting in pursuance of provisions of the Companies Act, 2013 & Regulation 36 (3) of SEBI (LODR) Regulations, 2015 are given as an Annexure to the Notice.
7. The relevant Statement made pursuant to Section 102 (1) of the Companies Act, 2013 in respect of Special Business to be transacted at the AGM, set out in the Notice, is Enclosed hereto and forms part of the Notice.
8. Notice of the AGM along with the Annual Report for financial year 2025-26 is being sent only through Electronic Mode to those Members whose E-mail addresses are registered with the Company/Depositories. Members may Note that the Notice and Annual Report for financial year 2025-26 will also be available on website of the Company i.e www.ditoo.in website of the Stock Exchange BSE Limited www.bseindia.com

   For any communication, the shareholders may also send requests to the designated email address of the Company i.e. decorous1982@gmail.com The Notice of AGM is also placed on the website of NSDL (agency for providing the Remote e- Voting facility and e-voting system during the AGM) i.e. www.evotingnsdl.com.

   ANNUAL REPORT/Hard Copies shall be sent to those members who shall request for the same, Free of Cost.

   Copies of the MoA and AoA and the Documents referred to in the Notice, shall be open for inspection at the Registered Office on any working day between 11A.M.to 5 P.M. upto the date of AGM.

9. **ROUTE MAP is also enclosed.**
10. **Book Closure**

    The Company has announced **Book Closure from 14.08.2026 to 23.08.2026** (both days inclusive)

11. **E Voting:** Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") and Regulation 44 of Listing Regulations read with MCA Circulars and SEBI Circular, the Company is providing remote e-Voting facility to its Members in respect or the Business to be transacted at the AGM and facility for those Members participating in AGM to cast vote.

11.A. National Securities Depositories Limited ("NSDL") will be providing facility or e-voting through
EVEN 139670 from 9.00 a.m. 17.08.2026 TO 5.00 p.m. 19.08.2026.

11. B E - voting Procedure:

(i) In case of members receiving an Email from NSDL:

1. Open E-mail and open attached PDF file "Decorous e-Voting. Pdf giving your Client 10 (in case you are holding shares in demat mode) or Folio No.
2. (incase you are holding shares in physical mode) as password, which contains your "User ID" and 'Password fore-voting".

   Please Note that the password is an initial password.

   You will not receive this PDF file if you are already registered with NSDL for e-voting.
3. Launch internet browser by typing the **URL https://www evoting,nsdl com/**

4. Click on "Shareholder-Login".
5. Put User ID and password as initial password noted in step (1) above and Click Login. If you are already registered with NSDL fore-voting then you can use your existing user ID and password. If you forgot your password, you can reset your password by using "Forgot User Details/Password" option available on www.evoting.nsdl.com
6. Password Change Menu appears. Change the password with new password of your choice with minimum 8 digits / characters or combination thereof.
7. Homepage of remote "e-Voting" opens. Click one-Voting:Active a-Voting Cycles.
8. Select the Electronic Voting Event Number **"EVEN" 139670** as given in the body of E-mail. Now you are ready for e- voting as Cast Vote page opens and you can cast vote online from
   17.08.2026 (9:00am) till 19.08.2026 (5:00 pm).

   Note: E-Voting shall not be allowed beyond said time.
9. Cast your vote by selecting appropriate options and click on "Submit" and also "Confirm", when prompted.
10. Upon confirmation, the message 'Vote cast successfully' will be displayed.

    Thereafter you will not be allowed to modify your vote.
11. Institutional shareholders (i.e., other than Individuals, HUF, NRI etc.) are also required to send scanned copy (PDFIJPG Format) of the relevant Board Resolution/ Authority Letter etc.. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote. to Scrutinizer through e-mail bbhushanandcompany@gmail.com with a copy marked to evoting@nsdl.com
12. Company has appointed **M/s B. Bhushan & Co.** Practicing Company Secretaries, New Delhi (M.No.:A31951, COP:14469) to act as the "Scrutinizer", to Scrutinize the remote e-voting and physical vote at venue of AGM in a fair and transparent manner. The Members desiring to vote through remote e-voting are requested to refer to the detailed procedure given above.
13. Voting rights shall be reckoned on the paid-up value or shares registered in the name of the member /beneficial owner (in case or electronic shareholding) as on the **Cut-off date i.e. 27.07.2026**
14. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the Cut - off date, shall be entitled to avail facility of remote E-voting/Poll at AGM.
15. Once the vote on a resolution is cast by a member, the member shall not be allowed to change it subsequently and/or Can not cast the vote again.
16. In case of any Query pertaining to e-voting, please visit Instructions FAQ's for Members and E-voting User Manual for Members in download section of NSDL's a-voting website eyoting,nsdl.co.in or call on toll free no: 18001020990 or contact Assistant Manager NSDL at designated email id evoting@nsdl.co.in or at Telephone No.022-48867000 Members may also address their Queries relating to a-voting to company's e-mail Id - decorous1982@gmall.com
17. Remote E-voting right cannot be exercised by proxy.
18. **Scrutinizer,** alter scrutinizing the votes cast at the meeting through voice/show or hand and through remote E- voting, shall within a period not exceeding (2) TWO days from the conclusion or the Meeting, make a consolidated Scrutinizer's Report and submit the same to the Chairman. The results declared along with the consolidated scrutinizer's report, shall be placed on the website of Company www.ditco.in and on website of NSDL www.eyotingnsdl.com

    Results shall simultaneously be communicated to the Stock Exchange(s), where Company's shares are Listed.

12. **Transfer of Shares held in Physical Form :** In terms of Regulation 40(7) and 61(4) read with Schedule VII of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, it is mandatory for the transferor and the transferee(s) of the physical shares to furnish copy(ies) of their PAN card(s) for registration of transfer of shares. Transferor and the Transferee(s) are requested to furnish copies of their PAN card(s) along with Share Transfer Deed duly completed and physical share certificate(s). For securities market transactions and/or for off-market or private transactions involving transfer of shares, the transferee(s) as well as transferor(s) shall furnish copy of PAN card to the company / Registrar and Transfer Agents, as the case may be, for registration of such transfer of securities. In case where PAN card is not available, the identify proof shall be submitted for registration of such transfer of securities. SEBI vide Notification dated June 08, 2018 have conveyed amendment to Regulations 7 and 40 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 which has come into force from December 05, 2018. Accordingly, effective December 5, 2018 except in cases of transmission or transposition, transfer of securities of the Company cannot be processed unless the securities are held in dematerialized from with a depository. The implication of this amendment is, post December 05, 2018 equity shares of the Company which are held in physical form by some share holders can be continued to be held by them in physical form, but cannot be further transferred by the Company or its R&T Agent except in case of transmission & transposition matter.

13. **Nomination :** Pursuant to Section 72 of the Companies Act, 2013 read with Rule 19 of the Companies (Share Capital and Debentures) Rules, 2014, Members /Beneficial Owners are entitled to make nomination in respect of Shares held by them in Form No. SH-13. Holders of shares in single name and physical form are advised to make nomination in respect of their holding in the Company by submitting duly completed form No SH-13 with the Company and to their respective depository in case of shares held in electronic form. Joint Holders can also use nomination facility for shares held by them.

14. **Members' holding shares in Multiple Folios :** Members holding shares in multiple folios in identical names or joint holding in the same order of names are requested to send the share certificates to Registrar and Transfer Agents, M/s. Alankit Assignments Limited for consolidation into a single folio. Members holding shares in Dematerialized from are also requested to consolidate their shareholding.

15. **Non-Resident Members :** Non Resident Indian Members are requested to inform Registrar and Transfer Agents, immediately of: a. Change in their residential status on return to India for permanent settlement. b. Particulars of their bank account maintained in India with complete name, branch, account type, account number, IFSC Code, MICR No. and address of the bank, if not furnished earlier, to enable Corporation to remit dividend to the said Bank Account directly.

16. **Green Initiative:** In compliance of the provision of the Companies Act, 2013 and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, Company has sent Annual Reports in Electronic Mode to the Members who have registered their E-mail IDs either with the Registrar and Transfer Agents or with their respective Depositories. However, an option is available to the Members to continue to receive the physical copies of the documents/ Annual Reports by making a specific request quoting their Folio No./Client ID & DP ID to Company or to R & T Agents.

17. **ADMISSION SLIP & PROXY FORM : -**

Members / Proxies attending Meeting should bring them, duly filled, for handing over at Venue of Meeting.

By Order of Board of Directors
Decorous Investment & Trading Co. Ltd.

Amit Gupta
Director
DIN: 00074483
Add: R-489, New Rajinder Nagar,
New Delhi -110060

Varsha Jain
Additional WTD Cum CFO
DIN:11704482
Add: A-3/125, Second Floor, Sector 16,
Rohini, Delhi - 110089

Date - 20.07.2026
Place - New Delhi

Brief Profile of Director(s) seeking appointment/ re-appointment at 43rd AGM
As per Secretarial Standard on General Meetings (SS-2) issued by the ICSI and
Section 102 of the Companies Act, 2013

DIN	00074483	11252233	11704482
Full Name	Mr. Amit Gupta	Mr. Ashok Kumar	Ms. Varsha Jain
Brief Profile	Mr. Amit Gupta is a seasoned professional with more than 20 years of experience across diverse sectors. He has a proven track record in the fields of Stock Market, Finance, Jewellery, and Real Estate, bringing a wealth of cross-functional knowledge to the Board.	Mr. Ashok Kumar is a graduate and over 40 years of experience in the filed of administration, marketing and Publications etc.	Ms. Varsha Jain is a qualified Company Secretary and an Associate Member of The Institute of Company Secretaries of India. Admitted to the Institute on May 5, 2021, she holds the professional designation of Associate Company Secretary (ACS) with the membership number ACS-63340.
Nature of Expertise	Core expertise in Financial Management, Stock Market operations, and strategic business development within the Jewellery and Real Estate industries.	Core expertise in business administration and marketing.	Company Law, Corporate Governance
Qualification	M.B.A. & M.COM	Graduate	Bachelor of Commerce from Delhi University, CS from ICSI
Experience	more than 20 years of experience in the fields of Stock Market, finance, Jewellry, Real estate, etc.	over 40 years of experience in the filed of administration, marketing and Publications etc.	Ms. Varsha Jain holds a and has over 5 years of experience in Corporate Laws. Ms. Varsha Jain is recognized for her commitment to upholding the professional standards and ethical principles of the Institute while serving the corporate sector.
Other Directorships	As per list below	NIL	NIL
Committee Memberships / Chairmanships	NIL	NIL	NIL
Shareholding	4.93%	NIL	NIL
Inter-se Relationship	NO	NO	NO

Terms of Appointment	As per appointment contract	As per appointment contract	As per appointment contract
Remuneration	NA	NA	25,000/- P.M
Nature of Appointment	Non-Executive		
Non Independent Director	Non-Executive		
Non Independent Director	Additional Executive Director WTD cum CFO		

At present, Mr. Amit Gupta holds the Directorship in the following Companies :--

S.No.	Name of the Company	Category of Directorship
1.	Dune Estates Private Limited	Director
2.	Empire Real con Private Limited	Director
3.	Shubh Estate Pvt Ltd.	Director
4.	Unique Credits Private limited	Director

EXPLANATORY STATEMENT

Pursuant to section 102 of the Companies Act, 2013 relating to Special Business to be transacted at Annual General Meeting (AGM)

in conformity with the provision of Section 102 of the companies Act, 2013, following Explanatory Statement(s) sets out all material facts relating to certain Business(es) mentioned in the accompanying Notice and should be taken as forming part of Notice.

ITEM NO -- 4

Appointment of M/s S M G A & CO., Chartered Accountants, FRN No. 014671C, as Statutory Auditors of the Company for a term of Five consecutive years.

The members are informed that M/s G. K. Kedia & Co., the previous Statutory Auditors, completed their term at the 43rd Annual General Meeting (AGM) held on 29.09.2025. Due to the mandatory rotation and the requirement for immediate statutory compliance for the Financial Year 2025-26, the Board of Directors, at the recommendation of the Audit Committee, appointed M/s S M G A & Co., Chartered Accountants (FRN: 014671C), in an interim capacity. This appointment was regularized by the Members at the Extra-ordinary General Meeting (EoGM) held on 12.11.2025, to hold office until conclusion of the 43rd AGM.

The Audit Committee has evaluated the performance, independence, and eligibility of M/s S M G A & Co. during their interim tenure. The Firm is a reputed Chartered Accountancy firm with extensive experience in the field of Audit, Taxation, and Corporate Finance. They hold a valid Peer Review Certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India (ICAI), which is a mandatory requirement for Auditors of listed entities under SEBI (LODR) Regulations.

Based on the recommendation of the Audit Committee, it is proposed to appoint M/s S M G A & Co. for a full term of five (5) consecutive years (from the conclusion of the 43rd AGM until the conclusion of the 48th AGM).

The Company has received a written consent and eligibility certificate from M/s S M G A & Co. confirming that they are not Disqualified under Section 141 of the Companies Act, 2013, and that their appointment, if made, would be within the limits prescribed under the Act, have recommended their appointment for a full five-year term.

The Board considers that the appointment of M/s S M G A & Co. would be in the best interest of the Company and its shareholders. Accordingly, the Board recommends the Ordinary Resolution set out at Item No. 4 for approval by the members.

None of the Directors, Key Managerial Personnel or their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution.

The Board recommends the Ordinary Resolution for approval by the members.

ITEM NO -- 5

APPOINTMENT OF MS. VARSHA JAIN AS AN ADDITIONAL EXECUTIVE DIRECTOR CUM CHIEF FINANCIAL OFFICER (WTD cum CFO) OF THE COMPANY

Mr. Ashok Kumar, has been serving as a Whole - Time Director cum CFO. However, due to recent unforeseen challenges regarding his health, Mr. Ashok Kumar has expressed his inability to continue dedicated service in an executive capacity. The Board, after due consideration and with a heavy heart, has accepted his resignation to allow him to focus on his recovery.

To ensure continuity in leadership and the smooth execution of the Company's strategic operations, the Nomination and Remuneration Committee (NRC) has assessed the performance of Ms. Varsha

Jain and, based on her deep industry expertise, strategic leadership, and strong commitment, has recommended his appointment as the Whole Time Director Cum Chief Financial Officer (WTD cum CFO)for a term of five (5) years.

DETAILS OF PROPOSED APPOINTMENT AND REMUNERATION:

1. Proposed Term : Five (5) years, commencing from 29.05.2026
2. Remuneration: The remuneration structure shall comprise the following:
   - o Salary and Allowances : Ms. Varsha Jain appointed at monthly remuneration of Rs. 25,000/- p.m. only.
   - o Variable Pay/Commission : NA
   - o Minimum Remuneration : In the event of an absence or inadequacy of profits in any financial year during her tenure, She shall be paid the above-mentioned salary as minimum remuneration, subject to the ceilings prescribed under Section II of Part II of Schedule V to the Companies Act, 2013.
3. **Variation :** The terms and conditions of the appointment of Ms. Varsha Jain and/or this Agreement may be altered and varied from time to time by the Board as it may, in its discretion deem fit, irrespective of the limits stipulated under Schedule V to the Companies Act, 2013 OR any amendments made hereafter in this regard in such manner as may be agreed to between the Board and WTD Cum CFO, subject to such consents/approvals as may be required.
4. **Qualifications and Experience :** Ms. Varsha Jain is a Qualified Company Secretary and an Associate Member of The Institute of Company Secretaries of India. Admitted to the Institute on May 5, 2021, she holds the professional designation of Associate Company Secretary (ACS) with the membership number ACS-63340.

   Ms. Varsha Jain holds a Bachelor of Commerce from Delhi University and has over 5 years of experience in Corporate Laws. Ms. Varsha Jain is recognized for her commitment to upholding the professional standards and ethical principles of the Institute while serving the corporate sector.
5. **Duties & Powers :** Ms. Varsha Jain shall devote her time and attention to the business of the Company and carry out such duties as may be entrusted to her by the Board from time to time and as separately communicated her. Subject to the supervision and control of the Board, she be entrusted with powers of management which are in connection with and in the best interests of the business of the Company and the business of any one or more of its associated concerns/companies and/or subsidiaries, including performing duties as assigned to by the Board from time to time by serving on the Boards of such associated companies and/ or subsidiaries or any other executive body or any committee(s) and shall not exceed the powers so delegated by the Board.

   Ms. Varsha Jain undertakes to employ the best of her skill and ability to make her utmost endeavors to promote the interests and welfare of the Company and to conform to and comply with the directions and regulations of the Company and all such orders and directions as may be given to him from time to time by the Board.

   In terms of Section 2(19) and Section 203 of the Act, Mrs. Varsha Jain is designated as a whole-time Key Managerial Personnel (KMP). She will be responsible for the entire financial management, fiscal planning, all type/ kind of compliances including regulatory, statutory, stock exchange(s), IT, GST, etc., statutory audits, cash flows, and presentation of the true and fair financial position of the Company to the Board, Shareholders, and regulatory authorities.

6. **Compliance with Schedule V :** The Board confirms that the proposed re-appointment and remuneration comply with the conditions specified in Part I and Part II of Schedule V of the Companies Act, 2013, and that Ms. Varsha Jain is not disqualified from being appointed as a director.

7. **Interest :** Ms. Varsha Jain is interested in this resolution to the extent of her own re-appointment and remuneration. None of the other Directors or Key Managerial Personnel (KMP) or their relatives are concerned or interested in this resolution.

8. **Non-Competition :** Ms. Varsha Jain covenants with the Company that she will not, without the prior consent of the Board, be in competition with the business of the Company.

9. **Code of Conduct of the Company :** The provisions of the Code of Conduct of the Company shall be deemed to have been incorporated into the Agreement by reference. Ms. Varsha Jain shall during her term, abide by the provisions of the Code of Conduct in spirit and in letter and commit to assure its implementation.

10. **Confidentiality :** Ms. Varsha Jain is aware that in the course of her employment she will have access to and be entrusted with information in respect of the business and finances of the Company including IP, processes and product specifications, etc. and relating to its dealings, transactions and affairs and likewise in relation to customers or clients all of which information is or may be of a confidential nature.

    She shall not except in the proper course of performance of his duties during or at any time after the period of his employment or as may be required by law divulge/disclose to any person whatever or otherwise make use of and shall use her best endeavors to prevent the publication or disclosure of any confidential information of the Company or any of its suppliers, agents, distributors or customers, etc.

    All notes, memoranda, documents and confidential information concerning the business of the Company or any of its suppliers, agents, distributors or customers which shall be acquired, received or made by her during the course of her employment shall be the property of the Company and shall be surrendered by him to the Company upon the termination of his employment or at the request of the Board at any time during the course of his employment.

11. **Termination of Employment :** Company shall be entitled to terminate Appointment without notice in Event of :-

    (a) Any negligence, misconduct, fraud, or breach of duty affecting the business or reputation of the Company;

    (b) Any material or repeated breach of the terms of appointment; or loss of confidence by the Board of Directors.

    (c) This contract may be terminated by either side by giving 2 months written notice in advance, or by the Company paying salary in lieu of such notice period.

    (d) Her Office shall immediately stand vacated if she attract any disqualifications outlined under Section 164 or Section 167 of the Companies Act, 2013.

    (e) Upon cessation or termination of employment for any reason whatsoever, She will immediately resign from the Office of Director and all other positions held in the Company without any claim for compensation.

    (f) In the event of failure to do so, the Company shall be authorized to take necessary actions on Ms. Varsha Jain for giving effect to such resignation.

12. Resignation from Directorship : Upon the termination by whatever means of her employment: Ms. Varsha Jain shall immediately tender her resignation from office as a Director of the Company without claim for compensation for loss of office and in the event of his failure to do so the Company is hereby irrevocably authorised to appoint some person in his place and on his behalf to sign and deliver such resignation to the Company.She shall not, without the consent of the Company at any time thereafter, represent herself as connected with the Company or any of the subsidiaries and associated companies.

13. Agreement co-terminus with Directorship : If and when this Agreement expires or is terminated for any reason whatsoever Ms. Varsha Jain shall cease to be WTD Cum CFO. If at any lime, She ceases to be a Director of the Company for any reason whatsoever, she shall cease to be the WTD Cum CFO, authorised agent/ representative, KMP, authorised signatory, and this Agreement shall forthwith stand terminated.

14. Notices : Notices may be given by either Party by Letter addressed to the other Party at, in the case of the Company, at its registered office for the time being and in the case of the Managing Director, at his last known address and any notice given by letter shall be deemed to have been given at the time at which the letter would be delivered in the ordinary course of post or if delivered by hand upon delivery and in proving service by post it shall be sufficient to prove that the notice was properly addressed and posted.

15. Disclosure of Interest of Board 'Members

None of the Directors except Ms. Varsha Jain or her relative is interested in the proposed resolution, and shall be deemed to be interested in the resolution to the extent of his appointment as the WTD Cum CFO.

Information as required by Schedule V of Companies Act. 2013 is reproduced below :-

I	GENERAL INFORMATION	PARTICULARS
1.	Nature of Industry	Consultancy, Service providers, Gems and Jewelry, Real Estate, Commission, etc
2.	Date or expected date of commencement of production	Company has already into Operation
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable
4.	Foreign investments or collaborations, if any	Not Applicable
II.	**INFORMATION ABOUT THE APPOINTEE**	
1.	Background Details.	Professional Designation : A C S Membership Number : ACS - 63340. Date of Admission : May 5, 2021. Issuing Authority : I C S I Compliance Framework : Governed by Code of Conduct and Regulations Enunciated in the Company Secretaries Act

2.	Past Remuneration	NIL
3.	Recognition or Awards	-
4.	Job Profile and his Suitability	Subject to the supervision and control of the Board, Ms. Varsha Jain be entrusted with powers of management which are in connection with and in the best interests of the business of the Company
5.	Remuneration proposed	Rs. 25,000/= p.m
6.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person {in case of expatriates the relevant details would be with respect to the country of his origin)	Commensurate with the size and the operations of the Company, the profile of the appointee, the responsibilities shouldered on him and the industry bench marks, etc., though he has been appointed/re-appointed on non-remuneration basis.
7.	Pecuniary relationship directly or Indirectly with the company, or relationship with the managerial personnel, if any.	NO Pecuniary relationship with the Company or with the managerial personnel.

The Special Resolution stated in the Item No. '5' is placed for kind consideration and approval of members of the Company and Board recommends the Appointment of Ms. Varsha Jain as WTD cum CFO of the Company.

1.	Reasons of loss or inadequate profits	Inadequacy of year-wise profits may be due to cut throat competition, economic slowdown, market –sentiments, increasing costs, high regulatory frameworks, higher inflation, loss(es) in trading of shares, bad debts. etc.
2.	Steps taken or proposed to be taken for improvement	The Company is trying to expand its operations. Further the company proposes to diversify into other business(es) for which it has Altered its Objects.
3.	Expected increase in productivity and profits in measurable terms	Board of Directors has taken effective steps for increasing the portability of the Company. There are signs of revival in economic activity which should lead to improvement prospects during the coming years.

By Order of Board of Directors
Decorous Investment & Trading Co. Ltd.

Amit Gupta
Director
DIN: 00074483
Add: R-489, New Rajinder Nagar,
New Delhi -110060

Varsha Jain
Additional WTD Cum CFO
DIN:11704482
Add: A-3/125, Second Floor, Sector 16,
Rohini, Delhi - 110089

Date - 20.07.2026
Place - New Delhi

DIRECTOR'S REPORT

Dear Stakeholders,

Your Directors have pleasure to present here with the 43rd Annual Report for year ended 31.03.2026.

FINANCIAL RESULTS **(in 000')**

Particulars	For the Year ended 31.03.2026	For the Year ended 31.03.2025
Revenue from Operations	3709.37	3385.16
Other Income / Receipts	2279.49	2202.45
Total Income	5988.86	5587.61
Total Expenditure	4526.96	4778.12
Exceptional Items	0.00	0.00
Profit/ (Loss) before Tax	1461.89	809.49
Provision for Tax	410.72	211.00
Net Profit / (Loss)	1051.18	598.49

FINANCIAL HIGHLIGHTS

During the financial year 2025-2026, your company was carrying out the business activities relating to real estate, commission. agents. brokers. gems & jewellery, consultancy, trading/ service providers. etc., as per the Objects as contained in MOA.

Company has received the total revenue of Rs. 59,88,860.00. Net Profit after taxes of the year under consideration is Rs. 10,51,180.00 Your Company hopes to increase its presence in business in coming years, which may increase the Topline and also its profitability.

TRANSFER TO RESERVES

Surplus of Rs. 10,51,180.00 has been transferred to the Reserves & Surplus account.

LIQUIDITY

Company continues to maintain sufficient funds to meet the desired strategic Objectives.

DIVIDEND

Your Directors do not consider it desirable to recommend / declare any dividend.

CAPITAL

During the Financial Year 2025-26, there is no Change in share capital :---

- Buy Back of Securities : Company has not bought back any of its securities.
- Sweat Equity Shares : Company has not issued any Sweat Equity Shares.
- Bonus Shares : No Bonus Shares were issued during the year.
- Preference Shares/Debentures. : Company has not issued any Preference Shares/Debentures.
- Employees Stock Option Plan : Company has not provided any Stock Option Scheme.

Subsequent to 31.03.2026 there has been no change in authorized, issued, subscribed and paid-up equity share Capital.

Authorised Share Capital as on 31.03.2026 is Rs. 4,00.00,000 divided into 40,00,000 Equity Shares or Rs.10/- each and

Paid-up Capital at Rs. 3,45,00,000/-.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

DIRECTORS AS ON 31.03.2026

- Mr. Amit Gupta - Non- Independent Director w.e.f. 29.01.2015
- Mr. Rishav Gautam - Non-executive Independent Oirector w.e.f. 21.05.2024 for 5 years.
- Mr. Jitender Kumar - Non-executive Independent Director w.e.f. 21.05.2024 for 5 years.
- Ms. Neha Sarpal - Non-executive Independent Director in women category w.e.f. 09.11.2023 for 5 years.
- Mr. Ashok Kumar - Whole – Time Director (WTD) cum Chief Financial Officer (CFO) (w.e.f 01.10.2025)

KMP AS ON 31.03.2026

- Mr. Ashok Kumar (DIN: 11252233) - Whole – Time Director (WTD) cum Chief Financial Officer (CFO) (w.e.f 01.10.2025)
- Mrs. Preetika Mishra (ACS-32490) - Company Secretary (w.e.f. 07.02.2022)

CHANGES IN BOARD AND KMP

During the financial year, following Changes took place in composition of the Board and KMP :-

- Mr. Ashok Kumar (DIN: 11252233) was initially appointed as an Additional Executive Director w.e.f 02.09.2025. Subsequently, he was designed as Whole-Time Director cum Chief Financial Officer (WTD & CFO) w.e.f. 01.10.2025
- Shri Raj Kumar Gupta (D1N:00074532), the erstwhile Whole – Time Director cum Chief Financial Officer (CFO), Tendered his resignation and ceased to be a Director and KMP of the Company w.e.f. 29.09.2025.

  Board places on record its deep appreciation for his valuable services rendered during his tenure.

CHANGES IN BOARD AFTER CLOSURE OF FINANCIAL YEAR TILL THE DATE OF THIS REPORT

- **Mr. Ashok Kumar (DIN: 11252233)**
  Stepped down from his Executive Role as Whole-Time Director cum Chief Financial Officer (CFO) w.e.f 29.05.2026 However, He continues to serve on the Board as an Ordinary Non - executive Director.
- Mrs. Varsha Jain was appointed to Board as an Additional Executive Director in a Whole Time capacity cum CFO (as WTD cum CFO) w.e.f. 29.05.2026, for a period of 5(five) consecutive years subject to approval of members.

DIRECTORS RETIRE BY ROTATION

In accordance with the provisions of Section 152 of the Companies Act,2013 and Articles of Association, Mr. Amit Gupta and Mr. Ashok Kumar, Directors of the Company, Retire by rotation at the ensuing AGM and being eligible, offer themselves for re-appointment.

MEETING OF THE BOARD

SIX Meetings of Board were held, details of which are as under :-

07.05.2025, 01.08.205, 02.09.2025, 18.10.2025, 14.11.2025 & 09.02.202

(Maximum Gap of 120 days between two consecutive Board Meetings has been maintained with)

LOANS, GUARANTEES AND INVESTMENTS

During the year under review, the Company has complied with the statutory limits and requirements governing inter-corporate financial transactions. At the 42nd Annual General Meeting (AGM) held on September 29, 2025, the Company obtained the explicit approval of its shareholders for a limit up to Rs. Four Crores (Rupees Four Crores Only), pursuant to the provisions of Section 186 of the Companies Act, 2013, read along with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

Disclosures relating to loans, advances, guarantees given, or securities provided, if any, along with the purpose for which the recipient proposes to utilize the amount, are detailed in the NOTES forming part of the Financial Statements.

All Loans, guarantee(s), & investments (if any) are within the approved limit.

PERFORMANCE EVALUATION OF THE BOARD AND ITS COMMITTEES

Pursuant to the provisions of the Companies Act, 2013, and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors has carried out a formal, structured, and comprehensive annual evaluation of its own performance, as well as that of its committees and individual Directors.

1. Evaluation Framework and Criteria

The Nomination and Remuneration Committee (NRC) defined the framework, criteria, and questionnaires for the evaluation cycle under review. The evaluation process was conducted through a structured Questionnaire covering various aspects of governance, operation, and dynamics:

- **Board as a Whole :** Composition and diversity, strategic direction, understanding of operating risks, robust decision- making processes, frequency and conduct of meetings, and effectiveness of oversight on corporate governance.
- **Committees of the Board :** Performance of specific statutory responsibilities, independent judgment, effectiveness of recommendations made to the Board, and the quality and timeliness of information flowing from the committees.
- **Individual Directors (Including Independent Directors) :** Attendance and active participation, preparation for meetings, domain knowledge, commitment to stakeholders, and constructive contribution to strategy and risk management.
- **Chairperson of the Company :** Leadership qualities, ability to foster a collaborative board environment, effective management of board dynamics, and ensuring timely communication with shareholders and stakeholders.

2. Evaluation Process Flow

The assessment was carried out through a seamlessly managed operational process:

- **Self & Peer Assessment :**

  Directors Evaluated their peers and the Board collectively via confidential evaluation sheets.
- **Independent Directors' Meeting :** In a separate meeting of Independent Directors, the performance of Non-Independent Directors, the Board as a whole, and the Chairperson was evaluated, taking into account the views of executive and non- executive directors.
- **Review by NRC and Board :** The NRC reviewed the compilation of the feedback and subsequently placed the consolidated evaluation report before the Board for comprehensive discussion and action planning.

3. Outcome of the Evaluation

The Board expressed overall satisfaction with the Evaluation Results, which indicated that the Board and its Committees operate with a high level of efficiency, transparency, and adherence to regulatory frameworks.

The Evaluation confirmed that all Directors possess the required competence, demonstrate deep commitment to their roles, and offer highly constructive insights during deliberations. The feedback and suggestions arising from the evaluation process have been noted to further enhance board effectiveness, streamline reporting cycles, and refine strategic governance in the upcoming financial year.

PUBLIC DEPOSITS

Company has neither accepted nor renewed any Deposits during FY 2025-26 therefore, information in this regard is NIL.

COST AUDITORS

Provisions of Section 148 do not apply and hence, Cost Auditors need not to be appointed.

SECRETARIAL AUDITORS

Board had re-appointed M/s B. Bhushan & Co., Practicing Company Secretary, to conduct Secretarial Audit for Five financial years at its 42nd Annual General Meeting.

Secretarial Audit Report and Secretarial Compliance Report for the FY 2025-26 is Annexed.

There are no major serious Qualifications or reservations or other adverse remarks by Secretarial Auditors in Report for FY 2025-26 except as stated in Secretarial Audit Report & Secretarial Compliance Report and are self-explanatory and does not require/ call for any further explanation from Board of Directors and same are under process of compliances.

The previous year's report (FY 2024-25) had historical remarks regarding BSE non-compliance fines. However, this has been successfully addressed, as BSE accepted the company's Waiver Application on 23.02.2026, Waiving off a total accumulated fine of ₹ 42,42,100.00

INTERNAL AUDITORS

Board has re-appointed M/s Mittal Jindal & Associates, Chartered Accountants, to conduct Internal Audit of FY 2025 - 26.

Internal Audit Report of FY 2025-26 does not contain any major serious adverse remarks except as stated in Internal Audit Report and are self-explanatory and does not require / call for any further Explanation from Board of Directors and same are under process of compliances.

STATUTORY AUDITORS

Appointment of M/s S M G A & Co., Chartered Accountants, (Firm Registration No. 014671C), as Statutory Auditors of the Company for a term of Five consecutive years commencing from the conclusion of 43rd Annual General Meeting until the conclusion of the 48th Annual General Meeting of the Company to be held in the year 2031, has been recommended at such remuneration plus applicable taxes and out-of-pocket expenses as may be mutually agreed upon between the Board of Directors and the Auditors

STATUTORY AUDITORS' REPORT

Auditors' Report dated 29.05.2026, being self-explanatory, requires no Comments from the Directors and there are no major serious reservations or qualifications or adverse remarks in Audit Report in respect to FY 2025-26, except as stated and does not require / call for any further explanation from Board of Directors and are under process of compliances.

MANAGEMENT CLARIFICATIONS - COMMENTS BY INTERNAL & SECTERIAL & STATUTORY AUDITORS

Pursuant to the provisions of Section 134(3)(f) of the Companies Act, 2013, the Board of Directors reviews the observations made by the Statutory Auditor, Internal Auditor and Secretarial Auditors, hereinafter referred to as "Auditors" in their respective Audit Reports for the financial year ended March 31, 2026. The Internal Financial Controls, systems, and overall regulatory compliances of the Company were reported as efficient, effective, and in order.

The observations, along with the corresponding explanations and corrective actions furnished by the Management, are detailed below:

1. Delays in Statutory Filings and Technical System Rejections (MCA / ROC) :-

- **Auditor's Observation :** The Auditors noted that while all statutory compliances and filings are up to date, certain forms were filed late with additional fees. Specifically, during the filing of Form AOC-4 XBRL for the financial year ended March 31, 2025 (filed via SRN: AB8721334), a typographical error occurred where the Date of the Annual General Meeting (AGM) was entered as 22.09.2025, instead of the actual date of 29.09.2025 Consequently, the MCA Portal is preventing the submission of Form MGT-7 (Annual Return) due to a validation mismatch between the two forms.

- **Management's Explanation:** This mismatch was purely due to an inadvertent clerical oversight in data entry. To rectify this, the Management has already filed Form GNL-1 (SRN: AC2245564 dated February 12, 2026) requesting the Registrar of Companies (RoC) to mark the incorrect AOC-4 XBRL filing as "Defective" or cancelled.

  The matter is under active follow-up with the RoC/MCA authorities, and a revised Form AOC-4 along with Forms MGT-7 & 8 will be successfully filed as soon as the portal opens for correction.

  Internal review controls have been tightened to avoid typographical errors in future.

2. Recovery and Scheduling of Inter-Corporate Loans & Interest, Etc. :-

- Auditor's Observation : The Auditors pointed out that in certain cases of outstanding loans and advances, interest amounts were received late and did not adhere strictly to the predetermined schedules. Furthermore, a few borrowing parties failed to deposit or delayed the deposit of Tax Deducted at Source (TDS).

  Specific outstanding balances (inclusive of principal and interest up to March 31, 2026) were flagged for the following parties:

1.	M/s SSPN Finance Limited	: ₹ 1,28,39,843/-
2.	M/s Maa Pahari Mercantiles Pvt. Ltd.	: ₹ 76,75,616/-
3.	M/s MRC Agrotech Ltd.	: ₹ 24,10,000/-

- **Management's Explanation :** The management considers these loans and advances secure and good. To accelerate recovery, the Company has issued multiple demand and recovery Notices via speed post and email. Additionally, the Company has engaged the services of legal counsel, who has issued formal legal notices and is preparing to file recovery suits where necessary. Management is in constant follow-up with these parties to ensure the regularisation of interest schedules and the prompt filing of outstanding TDS certificates.

FRAUDS REPORTED BY AUDITORS

There are no Frauds reported by Auditors u/s 143(12) including those which are reportable to the Central Government.

LISTING OF SHARES

Equity Shares of Company are Listed on BSE Ltd., Calcutta Stock Exchange (CSE) and Delhi Stock Exchange (DSE stands de-recognized) & Company has complied with the requirements of listing agreement(s) during period under review.

Quarterly & Yearly Compliances are upto date, scanned pdf files are emailed, uploaded on BSE listing portal, XBRL submissions at Online Portal, uploaded at Company's Website, etc.

VOLUNTARY DELISTING OF EQUITY SHARES FROM CALCUTTA STOCK EXCHANGE LTD.

This Notice is issued in compliance with Regulation 6,7 and other applicable regulations, if any, of the Securities & Exchange Board of India SEBI (Delisting of Equity Shares) Regulations, 2021, (herein after referred as 'Delisting regulations') to Equity Shareholders of "Decorous Investment & Trading Company Limited' (PAN: AAACD0851F) (herein after referred to as ("company') in respect of voluntary delisting of 34,50,000 Equity Shares of the face value of Rs. 10/- each, of Company from The Calcutta Stock Exchange Limited (CSE). At present. the Shares of Company are Listed on BSE Ltd. The Board of Directors at meeting held on 09.11.2020, 08.11.2021 and subsequential also including on 07.02.2022, has approved voluntary delisting of 34,50.000 Equity Shares of the face value of Rs. 10/- each, from CSE in accordance with the Delisting Regulations and have communicated the same to CSE Listing Department. Considering CSE had seen a halt/suspension in its trading activity since 2013, after the capital market regulator, Securities and Exchange Board of India (SEBI), had barred trading at C-Star (the online platform of CSE). for non-compliance of clearing and settlement norms. "It is status quo for CSE". CSE's own trading platform has been Shut since 2013 following SEBI Directives and also CSE have been asked to Exit by SEBI but the matter is sub judice before Calcutta High Court While other 13 regional stock exchange shave closed under the exit policy of SEBI.

Company has mailed various communications (Email + Speed Post) to CSE in respect of De-listing of shares dated 09.03.2024, 19.03.2024, 26.03.2024 & 26.04.2024, etc. & the matter is under follow-up process.

However, the equity shares shall continue to remain Listed on BSE Ltd., which is a recognized Stock Exchange and is having nation-wide trading terminal as per Delisting Regulations.

MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT

In terms of provisions of Regulation 34 of SEBI (LODR) Regulations, 2015, "Management's Discussion and Analysis Report" is presented in a separate Section forming part of Annual Report.

SUBSIDIARIES AND JOINT VENTURES COMPANIES

Your Company does not have any subsidiary & holding companies and no type of joint-venture, merger or amalgamation.

PARTICULARS OF EMPLOYEES

In terms of provisions of the section 197(2) of the Companies Act, 2013 read with rule 5(2) & 5(3) the Companies (Appointment and Remuneration of Managerial Personnel) Rules. 2014., None of Employee drew remuneration in excess of limit Set out in the said rules.

CORPORATE GOVERNANCE

Pursuant to Regulation 15(2) of the SEBI (LODR) Regulations, 2015, Compliance with the corporate governance provisions as specified in Regulations 17 to 27 and clauses (b) to (i) of Regulation 46(2) and paragraphs C, D, and E of Schedule V are NOT Mandatory Legally Applicable to Company. However, as a measure of maintaining transparency, accountability, and adopting corporate best practices towards its stakeholders, Company has voluntarily preferred these standards. Accordingly, a Report on Corporate Governance, containing disclosures as stipulated under Part C of Schedule V to SEBI (LODR) Regulations, 2015, is Annexed herewith and Forms part of this Report.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

Board consists of SIX Members, one of whom is Executive (CFO) and WTD, 3 are Independent Directors and 2 are Non-Independent Directors. Board consists of appropriate mix of executive & independent & non-independent & woman directors to maintain the independence of the Board and to separate its functions of governance and management. Policy on Directors Nomination and Remuneration, including criteria for determining qualifications, positive attributes, independence of a director and other matters, as required u/s 178(3) and there has been no Change in the Policy.

INDEPENDENT DIRECTORS

Independent Directors have additionally met 2 times in F. Y.2025-26, on 14.11.2025 and 09.02.2026.

- To review the performance of non-independent Directors and Board as a Whole,
- To review the performance of Board, taking into account views of executive and non-executive directors;
- To assess the quality, quantity and timeliness of flow of information between the management and the Board which is necessary for the Board to effectively and reasonably perform their duties.

DECLARATION BY INDEPENDENT DIRECTORS

Ms. Neha Sarpal, Mr. Jitendra Kumar & Mr. Rishav Gautam are Independent Directors.

Company has received necessary Declarations from each Independent Director u/s 149(7), and in the Opinion of the Board and as confirmed by these Directors that all of them meets the criteria of independence laid down in Section 149(6) of the Companies Act. 2013 and Regulation 25 of SEBI (LODR) Regulations, 2015.

BUSINESS RESPONSIBILITY REPORT

As per Regulation 34(2)(1) of SEBI (LODR) Regulations, the top 1000 listed entities based on market capitalization (calculated as on 31 March of every financial year). shall. in their annual report, include a business responsibility report describing the initiatives taken by them from an environmental, social and governance perspective.

Therefore, Regulation 34(2)(1) of SEBI (LODR) Regulations, 2015 is not applicable.

CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING

Code of Conduct for the Prevention of Insider Trading is in accordance with the requirements specified in the SEBI (Prohibition of Insider Trading) Regulation, 2015and the Board has adopted the same. Insider Trading Policy explains the guidelines and procedures to be followed and disclosures to be made while dealing with the shares as well as the consequences of violation of norms. Insider Trading Policy is available on the website of company.

UNIFORM LISTING AGREEMENT

SEBI issued SEBI (LODR) Regulations, 2015 which became effective from 01.12.2015 by replacing existing Listing Agreement. Company executed New Listing Agreement(s) with BSE ltd. and CSE Ltd. during February 2016.

WAIVER APPLICATION TO BSE LTD.

BSE levied a Fine of Rs. 3,12,700/- vide communication dated 14.12.2023 for non- submission of Related Party Transaction in XBRL Mode under Reg. 23(9) for the period ended 30.09.2023 (Fines as per SEBI circular no. SEBIIHOICFD/Po02/CIR/P/20231120 dated July 11, 2023 (Chapter-Vll (A)-Penal Action for Non-Compliance)]

Company has submitted Complete & Proper Replies, from time to time in response to each e-mail from BSE. stating that Company has fully complied with the legal Requirements & the requirements of Reg.15(2) & Reg. 23(9) of SEBI (LODR) are Not applicable to company during the period under review. Waiver Application dated 04.05.2024, 16.05.2025, 11.06.2025 has been submitted.

Waiver Application has been accepted by BSE by E mail dated 23.02.2026.

OPERATIONS

Our reputation for excellence and integrity earned through the consistent delivery of quality work and by adhering to the standard of business conduct through principles of Corporate Governance continues to be our most valuable assets. As we position ourselves for the future and our standard of excellence, integrity and accountability will serve us well.

Further, no material events, commitments and changes occurred between the end of the financial year to which the financial statements relate and till date of this Report.

VIGIL MECHANISM

Company has established a Vigil Mechanism cum Whistle Blower Policy in terms of Section 177(10) of the Companies Act, 2013 and also in terms of Regulation 4(2)(d) and Regulation 22 of SEBI (LODR) Regulations, 2015, includes an Ethics & Compliance Task Force or to the Chairman of Audit Committee. Policy on vigil mechanism is available on the Company's website and also the company has complied with the provisions relating to the constitution of Internal Complaints Committee under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act 2013.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Provisions of Companies Act, 2013 relating to CSR do not mandatorily apply to your company.

CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

All contracts / arrangements / transactions entered by the company during the Financial year 2025-26 with related parties were in the ordinary normal course of business and on an "arm's length basis" and were not prejudicial to the interest of company, and were Not Material. During the year, the company has not entered into any contract/arrangement/transaction with related parties which could be considered material Except salary to WTD &CFO and Company Secretary as well as Rent for Regd. Office, etc.

Your directors draw attention of the members to "Notes to the Financial Statements" and Form AOC-2 which sets out Related Party Disclosures.

RISK MANAGEMENT POLICY

Risk Management Policy is Not Applicable to your company.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS /COURTS/TRIBUNALS/INCOME TAX

No significant and material Orders were passed by the regulators or courts or tribunals or income tax dept, etc. impacting the ongoing concern status and company's operations.

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

According to Section 134(S}(e) of the Companies Act, 2013 the term Internal Financial Control (IFC) means the principles and procedures adopted by the company for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, safeguarding its assets. Prevention and detection of frauds and errors. accuracy and completeness or the accounting records and timely preparation of reliable financial information.

Company has a proper and adequate internal financial control system, commensurate with the size & scale of its operations.

Scope and Authority of internal Audit function is well defined in the Organization. The internal financial control system ensures that all Assets are safeguarded and protected and that the Transactions are authorized, recorded and, reported correctly.

Internal Auditors independently evaluate adequacy of internal controls and audit transactions.

Independence of audit and compliance is ensured by timely supervision of the Audit Committee over Internal Audit findings. Significant audit observations and corrective actions suggested, if any, represented to Audit Committee on regularly basis.

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORK PLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Although the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 may not be strictly applicable to the Company due to its current employee strength, the Company remains committed to providing a safe, respectful, and dignified working environment for all individuals, particularly women.

DETAILS OF COMMISSION RECEIVED BY MD/WTD

None of the Directors have received any Commission during the year under review.

EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS

There are no significant material events to be reported under this head.

CHANGES HAPPENING DURING THE FINANCIAL YEAR

There are no major / material changes and is carrying out the business of Real Estate, agents, brokers, consultancy, omission. distribution, trading/purchase & sale of commodities & bullion, Service providers. gems & jewelry, etc. for which proper records have been maintained.

Further. the company has no Subsidiary and therefore information regarding any change in Subsidiaries or in the nature of business carried on by them is not applicable to the company.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements Section134(3)(c) of Companies Act. your Directors confirm that :---

(a) in the preparation of the annual accounts for the year ended 31.03.2026. the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the Directors had selected such accounting policies and applied them consistently and made judgements and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs as at 31.03.2026 and of the profit and loss of the company for that period;

(c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safe guard to the assets of the Company and for preventing and detecting fraud and other irregularities:

(d) the Directors had prepared the annual accounts on going concern basis;

(e) the Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

(f) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such system was adequate and operating effectively.

TRANSFER OF AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Your company did not have any Funds lying unpaid or unclaimed for a period of seven years, therefore, there were no funds which were required to be transferred to IEPF.

COMPLIANCES

Company has devised proper systems to ensure Compliances of Laws.

SHARE TRANSFER SYSTEM

Shares lodged for physical transfer are registered within a period of 15 days, if the documents are clear and complete in all respects. The shares duly transferred would be dispatched to the Shareholders upon approval of transfers, Adequate care is taken to ensure that, no transfers are pending for more than a fortnight as bulk of the Company's shares is currently in dematerialized form, the transfers are processed and approved in the electronic form by NSDL / CDSL through depository participants. Alan kit Assignments Limited is the Share Transfer Agent for both physical and dematerialized mode.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO :--

Information required to be given pursuant to this Clause are given below:

= CONSERVATION OF ENERGY

Company did not use any significant energy during the year under review. Company is conscious about its responsibility to conserve energy, power and other energy sources wherever possible. We emphasis towards safe and dean environment and continue to adhere to all regulatory requirements and guidelines.

= RESEARCH & DEVELOPMENT

Company has not imported any technology for any research and development.

= TECHNOLOGY ABSORPTION

Company has not imported any technology: however, we believe and use information technology extensively in all spheres of our activities to improve efficiency levels.

= FOREIGN EXCHANGE EARNINGS AND OUTGO

Foreign Exchange	31.03.2026	31.03.2025
Foreign Exchange Earnings	NIL	NIL
Foreign Exchange Outgoing	NIL	NIL

CEO / CFO CERTIFICATION

In accordance with the Regulation 17(8) read with Part B of Schedule V to the SEBI (LODR) Regulations, 2015 pertaining to corporate governance norms, Ms. Varsha Jain, WTD & CFO of the company, have Certified, Inter-Alia, on review of financial statements and establishing and maintaining internal controls for the financial reporting for the year ended 31.03.2026.

The said Certificate forms an integral part of this Annual Report and the Certificate has been reviewed by the Audit Committee and taken on record by the Board of Directors.

DECLARATIONS BY DIRECTORS AND THE SENIOR MANAGEMENT PERSONNEL

Annual Report of the Company contains a Certificate by the WTD CUM CFO in terms of Para D of Schedule V to the SEBI (LODR) Regulations, 2015 on the Declarations received from the Directors and the Senior Management personnel affirming compliance with the Code as applicable to them during the year ended 31.03.2026.

FINANCIAL STATEMENTS

Annual Report of F. Y. 2025-26 containing complete Balance Sheet, Statement of Profit & loss, other Statements and Notes thereto. prepared as per the requirements of Schedule Ill to the Companies Act. 2013, Directors' Report (including Management Discussion and Analysis Report and Corporate Governance Report), Etc. are being sent via Email to Shareholders who have provided their Email address(es) and to Others also Full version of Annual Report is also available for inspection at registered office of company during working hours up to the date of ensuing AGM. It is also available at Company's Website https://www.ditco.in/Home.html

NOTICE of AGM & Annual Report shall also be placed at the Website of NSDL / CDSL

Members will be Supplied, Free of Cost, Annual Report, upon receipt of written request.

DEMATERIALIZATION OF SHARES

As mentioned in company's ear1ier Annual Reports, company's equity shares are in compulsory Demat mode in terms of SEBI Guidelines. This has been facilitated through arrangement with NSDL and CDSL. About **98.54%** of the issued shares of the company are already in dematerialized form. M/s Alankit Assignments Limited New Delhi, is acting as the RTA for this purpose and acts as share agent in terms of SEBI Guidelines.

EXTRACT OF ANNUAL RETURN MGT -- 9

Pursuant to section 92(3) of Companies Act, 2013 ('the Act') and Rule 12(1) of Companies (Management and Administration) Rules, 2014, Extract of Annual Return is Annexed herewith to Director's Report.

Kindly refer Page from 27

STATUTORY COMMITTEES OF BOARD

Kindly refer Page from 39 to 42

GENERAL SHAREHOLDERS INFORMATION

Kindly refer Page from 52 to 53

MEANS OF COMMUNICATION

Company Communicates with Shareholders through its Annual Report, Publication of Notices & Financial Results, etc. in 2 Newspaper, Website, etc. Board of Directors approves and takes on record the Un-audited financial results within 45 days of the close of the Quarter except March end Quarter and the Results are announced to the BSE & CSE Further the highlights of the Quarterly results are published in the Newspapers. Various Sections of the Company's Website www.ditco.in keep the investors updated on material developments like management, financial information, quarterly reports, announcements, etc.

Compliances of BSE are uploaded at their Online Portal- Listing Centre i.e. (in both pdf and xbrl formats).

E – VOTING : --

Company is providing e-voting facility to all members to enable them to cast their votes electronically on All Resolutions set forth in the Notice. This is pursuant to Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of SEBI (LODR) Regulation 2015.

The above Rule 20 of the Companies (Management and Administration) Rules, 201 have been amended on March 19, 2015 to introduce a new concept of e – voting i.e. E – Voting at general meeting through an Electronic voting system. To comply with the requirements of new Companies Act, 2013 and to ensure good governance for its members, company has provided e – voting facility for its general meeting to enable its members to participate in the voting electronically.

The Instruction(s) for E – voting for ensuing AGM is also provided with Notice to shareholders of this Annual Report. Company has signed necessary agreements with NSDL and CDSL to facilitate e – voting for member(s).

APPRECIATION : --

Your Directors wish to express their sincere appreciation to its Valued Clients, Bankers, various Regulators, Departments & Agencies and Employees of Company, etc., for their continued valued support, guidance & co – operation.

By Order of Board of Directors
Decorous Investment & Trading Co. Ltd.

Amit Gupta
Director
DIN: 00074483
Add: R-489, New Rajinder Nagar,
New Delhi -110060

Varsha Jain
Additional WTD Cum CFO
DIN:11704482
Add: A-3/125, Second Floor, Sector 16,
Rohini, Delhi - 110089

Date - 20.07.2026
Place - New Delhi

FORM No. MGT - 9 EXTRACT OF ANNUAL RETURN
(as on the financial year ended on 31st March 2026)

I. REGISTRATION AND OTHER DETAILS:

CIN	L67120Dl1982PLC289090
Registration Date	22nd November, 1982 (22.11.1982)
Name of the Company	Decorous Investment & Trading Company Limited
Category / Sub Category	Public Company/ Limited by shares
Address of the Regd. Office	R-489, GF – B, New Rajinder Nagar, New delhi-110060
Contact details :--	
a) Website	www.ditco.in
b) Email Id.	decorous1982@gmail.com
c) Phone No.	9811108800
Whether Listed company	Yes • BSE • Calcutta Stock Exchange Ltd. (Voluntary Delisting under process) • Delhi Stock Exchange ltd. (DSE stands de-recognized)
Detail of RTA	
a) Name	Alankit Assignments Limited
b) Address	R. O. 4 E / 2, Jhandewalan Extn. New Delhi - 55 C.O.: 205-208, Anarkali Complex, Jhandewalan Extn., New Delhi - 55
c) Contact	011-42541234, 011-23541234
d) Email id	rta@alankit.com

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover : -

Sr. No.	Name and Description of main products/ services	NIC Code of the Product/service	% to total turnover of the company
1	Consultancy, Service providers, Gems and Jewelry, etc		61.94%
2	Other Receipts / Income		38.06%

III. PARTICULARS OF HOLDING AND SUBSIDIARY COMPANIES

Sr. No.	Name and address of the Company	CIN/GLN	Holding/ Subsidiary	%of shares held	Applicable Section
NIL					

IV. SHARE HOLDING PATTERN - 31.03.2026

Equity Share Capital Break-up as percentage of Total Equity

i) Category – wise Share Holding

Sl. No.	Category of Shareholder	No. of Shares held at the beginning of the year	% of total no. of shares	No. of Shares held at the end of the year	%of total no. of shares	%Change during the year
A	Shareholding of Promote, and Promoter Group					
I	**Indian**					
(a)	Individuals/ HUF	0	0	0	0	0
(b)	Central Government	0	0	0	0	
(c)	State Govt.	0	0	0	0	
(d)	Bodies Corporate	43700	1.27	43700	1.27	
(e)	Financial Institutions/ Banks	0	0	0	0	
(f)	Any Others(Specify)	0	0	0	0	
	Sub Total(A)(1)	**384000**	**20.32**	**384000**	**20.32**	-
2	**Foreign**					
(a)	Individuals (Non-Residents Individuals/Foreign Individuals)	0	0	0	0	-
(b)	Bodies Corporate	0	0	0	0	
(c)	Institutions	0	0	0	0	
(d)	Qualified Foreign Investor	0	0	0	0	
(e)	Any Others(Specify)	0	0	0	0	
Sub Total(A)(2)		**0**	**0**	**0**	**0**	-
Total Shareholding of Promoter and Promoter		**43700**	**1.27**	**43700**	**1.27**	-
(B)	**Public shareholding**					
1	Institutions	0	0	0	0	
(a)	Mutual Funds/ UTI	0	0	0	0	
(b)	Financial Institutions/ Bank	0	0	0	0	
(C)	Central Government State Government(s)	0	0	0	0	
(d)	Venture Capital Funds	0	0	0	0	
(e)	Insurance Companies	0	0	0	0	
(f)	Foreign Institutional Investors	0	0	0	0	
(g)	Foreign Venture Capital	0	0	0	0	
	Investors	0	0	0	0	

(h)	Qualified Foreign Investor	0	0	0	0	
(i)	Any Other (Body Corporate)	0	0	0	0	
(B)2	**Non-institutions**					
a)	Bodies Corporate	49,222	1.43	141,364	4.1	+2.67
b) I)	Individuals Individual shareholders holding nominal share capital up to Rs. 2 lakh	181,83,91	52.71	140,93,23	40.85	**11.86**
II)	Individual shareholders holding nominal share capital In excess of 2 lakh	15,38,687	44.60	18,55,613	53.79	+9.19
c)	Qualified Foreign	0	0	0	0	0
c)	Any Other (specify)	0	0	0	0	0
Sub-Total (B)(2)		**34,06,300**	**98.73**	**34,06,300**	**98.73**	**0**
(A)	**Total Public Shareholding (B) ; (B) (1) +(B)(2)**	**34,06,300**	**98.73**	**34,06,300**	**98.73**	**-**
TOTAL (A)+(B)		**3450000**	**100.00**	**3450000**	**100.00**	**0**
(C)	Shares held by Custodians and against which Depository Receipts have been issued to	98.73		0	0	0
(i)	Promoter and Promoter Group	0		0	0	0
(ii)	Public	0	0	0	0	0
	Sub-Total (C)	**0**	**0**	**0**	**0**	**0**
	GRANO TOTAL (A)+(B)+(C)	**3450000**	**100.00**	**3450000**	**100.00**	**0**

Shareholding of Promoters = NO CHANGE

Sl. No.	Share-holder's Name	Shareholding at the beginning			Shareholding at the end of the year			%change in shareholding during the year
		%change in shareholding during the year		%of Shares Pledged / encumbered	%change in shareholding during the year		%of Shares Pledged/ encumbered	
1	**Aditya Estates Pvt. Ltd**	24300	**0.71**	0	24300	**0.71**	0	**0**
2	**Jeevan Commercial Ltd**	9600	**0.28**	0	9600	**0.28**	0	**0**
3	**Antique Holdings P Ltd**	9800	**0.28**	0	9800	**0.28**	0	**0**
	TOTAL	43700	**1.27**	0	43700	**1.27**	0	**0**

Change in Promoters' Shareholding : ---- = NO CHANGE =

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
1.	**Aditya Estates Pvt. Ltd.**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the beginning	24300	0.71	24300	0.71
	At the end of the year	24300	0.71	24300	0.71

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
2.	**Jeewan Commercial Ltd.**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the beginning	9600	0.28	9600	0.28
	At the end of the year	9600	0.28	9600	0.28

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
3.	**Antique Holdings Ltd.**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the beginning	9800	0.28	9800	0.28
	At the end of the year	9800	0.28	9800	0.28

SHAREHOLDING PATTERN OF TOP TEN SHAREHOLDERS :--
other than Directors, Promoters and Holders of GDRs : --

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
1.	**SUKHWINDER LAL GUPTA**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the beginning	50000	1.45	50000	1.45
	At the end of the year	50000	1.45	50000	1.45

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
2.	**SUMIT GUPTA**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the beginning	69495	2.01	69495	2.01
	At the end of the year	69495	2.01	69495	2.01

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
3.	**AMIT GUPTA**	**No. of shares**	**% of total shares of the company**	**No. of shares**	**% of total shares of the company**
	At the beginning	170000	4.93	170000	4.93
	At the end of the year	170000	4.93	170000	4.93

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
4.	RICHA GUPTA	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning	170000	4.93	170000	4.93
	At the end of the year	170000	4.93	170000	4.93

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
5.	VEENA GUPTA	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning	155000	4.49	155000	4.49
	At the end of the year	155000	4.49	155000	4.49

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
6.	NUPUR AGGARWAL	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning	140300	4.07	140300	4.07
	At the end of the year	140300	4.07	140300	4.07

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
7.	SITA RAM	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning	104800	3.04	104800	3.04
	Transfer during the year	100	---	104700	3.03
	At the end of the year	104700	3.03	104700	3.03

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
8.	RUCHI KHUNTETA	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning	92,514	2.68	92,514	2.68
	At the end of the year	92,514	2.68	92,514	2.68

SI. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
9.	DINESH GUPTA	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning	86,617	2.51	86,617	2.51
	At the end of the year	86,617	2.51	86,617	2.51

Sl. No.	Name of Promoter	Shareholding at the beginning		Cumulative Shareholding	
10.	KUMAR GAURAV GUPTA	No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning	82,721	2.40	92,514	2.68
	At the end of the year	82,721	2.40	92,514	2.68

Shareholding of Directors and Key Managerial Personnel :--

Sl. No.	Name of Director / KMP	Shareholding at the beginning		Cumulative Shareholding	
1.	Amit Gupta, Director w.e.f. 29.01.2015	No. of shares	% of total shares	No. of shares	% of total shares
	At the beginning	170000	4.93	170000	4.93
	At the end of the year	170000	4.93	170000	4.93

V. INDEBTEDNESS:

Indebtedness of the Company including interest outstanding/accrued but not due for payment

	Secured Loans excluding deposits	Unsecured Loans/ Advances	Deposits
indebtedness at Beginning Principal Amount interest due but not paid interest accrued but not due.	Nil	 0 0 0	Nil
Total (i+ii+iii)	**Nil**	**0**	**Nil**
Change in Indebtedness			
Addition			
Reduction		0	
Net Change	NIL	0	Nil
Indebtedness at End	NIL	NIL	NIL
i) Principal Amount		0	
ii) Interest due but not paid		0	
iii) Interest accrued but not due		0	
Total (i+ii+iii)	**NIL**	**NIL**	**NIL**

VI.A. REMUNERATION TO WTD CUM CFO WHOLE-TIME DIRECTORS AND / OR KEY MANAGER :--

Sl No	Particulars of Remuneration	Total Amount (In ₹)	
	ASHOK KUMAR WTD & CFO	**Per month**	**upto 31.03.2026**
1.	Gross salary (a) Salary as per provisions contained in section 17(1) of the lncome-tax Act, 1961 (b) Value of perquisites u/s17{2) lncome-tax Act. 1961 (c) profit in lieu of salary u/s 17(3) income lax Act (d) Stock Option Sweat Equity Commission 4 as % of Profit Other, Specify.	Rs.25,000/-	Rs. 120,000/-
	Total (A)		**Rs. 120,000/-**
	Ceiling as per the Act		

VI.B. REMUNERATION TO OTHER DIRECTORS :--

SI. No	Particulars of Remuneration Total Amount (In Rs.)	Per Month	Upto 31.03.2026
1	**Independent Director** -- Fee for attending Board & Committee Meetings -- Commission -- Others, Please Specify	NIL	NIL
	Total(1)	**NIL**	**NIL**
2	**Other Non-Executive Directors** Fee for attending Board & Committee Meetings Commission Other, Please Specify		
Total (2)		NIL	NIL
Total (B)=(1+2)		NIL	NIL
Total Managerial Remuneration Overall Ceiling as per the Act			

VI.C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD TOTAL(Rs.)

SI. No		Per Month	Upto 31.03.2026
1	Mrs. Preetika Mishra ACS -- A32490 w.e.f. 07.02.2022	25,000/-	2,95,000/-

VII. PENALTIES / PUNISHMENT / COMPOUNDING OF OFFENCES :--

Type	Section of the Companies Act	Appeal made, if any (Details)	
A. COMPANY			
Penalty Punishment Compounding	Kindly Refer Secretarial Audit Report	NIL NIL NIL	NIL NIL NIL
B. DIRECTOR			
Penalty Punishment Compounding		NIL NIL NIL	NIL NIL NIL

C. OTHER OFFICERS IN DEFAULT			
Penalty	NIL	NIL	NIL
Punishment	NIL	NIL	NIL
Compounding	NIL	NIL	NIL

By Order of Board of Directors
Decorous Investment & Trading Co. Ltd.

Amit Gupta
Director
DIN: 00074483
Add: R-489, New Rajinder Nagar,
New Delhi -110060

Varsha Jain
Additional WTD Cum CFO
DIN:11704482
Add: A-3/125, Second Floor, Sector 16,
Rohini, Delhi - 110089

Date - 20.07.2026
Place - New Delhi

MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT

Your Directors present, Company's Management Discussion and Analys Report.

Management of the company is presenting herein the overview, opportunities and threats, initiatives by the company and overall strategy of the company and its outlook for the future. This outlook is based on management's own assessment and it may vary due to future economic and other core developments in the country.

FORWARD LOOKING STATEMENT

Statement in this Report, particularly those which relate to Management Discussion and Analysis, describing the company's future plans, objectives. projections, estimates and expectations may Constitute "forward looking statements" within the meaning of applicable laws and regulations. Actual Results may vary materially from those either expressed or implied.

REAL ESTATE & SERVICE SECTOR & OTHER BUSINESS(ES), CONSULTANCY, COMMISSION, ETC.

INDUSTRY STRUCTURE & DEVELOPMENTS

Indian real estate sector has come a long way and is today one of the fastest growing markets in the word. It comprises or many sub-sectors - housing, retail, hospitality, farms. residential, and commercial.

Real Estate in India is being recognized as an infrastructure service that is driving the economic growth engine of the country. Growing infrastructure requirement in diverse sectors such as tourism, education, healthcare, etc., are offering several investment opportunities for both domestic as well as foreign investors. The outlook for real estate sector does look promising.

OPPORTUNITIES

Real estate contributes about 5% to India's GDP. The market size or this sector Is expected to increase at a compound annual growth rate (CAGR)of 11.2%during FY 2020-30.

The Indian construction and real estate sector continue to be a favored destination for global investors. Several large global investors, including a number of sovereign funds. have taken the first move by partnering with success full of investors and developers for investing in the India in real estate market.

Residential asset class looks to have great potential for growth with housing requirements growing across cities. Demand for space from sectors such as education and healthcare has opened up sample opportunities in the real estate sector. The country still needs to add 3 million hospital beds lo meet the global average of 3 for every 1,000 people.

Government of India focus on affordable homes for all by the creation of 100 Smart Cities and infrastructure development across India, the real estate industry has much to look forward.

CONSULTANCY, GEMS & JEWELLERY, Etc.

- This is a Promising Sector with reasonably good demand and Ever Growing Sector with Quantity, Quality, Design, Etc.
- Scope for consultancy is increasing day by day with Quality & Remuneration
- Your Company plans to Diversity, Expand, Etc.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The company has a proper and adequate system of internal controls & audit commensurate with its size to ensure that all Assets are safeguarded and protected against loss from unauthorized use or disposition and the transactions are authorized, recorded and reported correctly. Proper controls and checks are exercised by the company by following the procedures prescribed in the various manuals.

Audit Committee of the Board reviews Internal Control Systems on periodically basis.

CHANGES HAPPENING DURING THE FINANCIAL YEAR

During the Financial Year, Company is engaged in the business activities, commission, agents, brokers, consultancy, trading/ purchase & sale of bullion & commodities, Service providers etc.

DEVELOPMENTS IN HUMAN RESOURCES/ INDUSTRIAL RELATIONS

Your company recognizes the value of human resource; therefore, the Human Resource Policies are being framed in such fashion that they not only aim at achieving the organizational goals but also recognize. appreciate and develop the individual interest of the employees. Human Resource Development Policies are being so framed that it is in the best interest of the organization as well as its employees.

By Order of Board of Directors
Decorous Investment & Trading Co. Ltd.

Amit Gupta	**Varsha Jain**
Director	Additional WTD Cum CFO
DIN: 00074483	DIN:11704482
Add: R-489, New Rajinder Nagar,	Add: A-3/125, Second Floor, Sector 16,
New Delhi -110060	Rohini, Delhi - 110089

Date - 20.07.2026
Place - New Delhi

REPORT ON CORPORATE GOVERNANCE

COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE (CGR):

CGR is legally Not Applicable to the company however, Good Corporate Governance practices are fundamental to the success of any organization and for enhancement of value of Stakeholders. With this view, Company has Preferred to adopt clause 49 of Listing Agreement [now SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015] from 01.08.2014, as prescribed by SEBI and incorporated in the Listing Agreement, though it is not mandatory on your Company to comply the clause 49 of Listing Agreement law SEBI (LODR) Regulations, 2015]. To strengthen this belief, your company has further preferred a "Code of Conduct." which inter-alia forms guidelines for "leadership with Trust. Company focuses its energies and resources in creating and safeguarding of shareholders 'wealth and.at the same time & to protect the interests of all its stakeholders.

BOARD OF DIRECTORS

Board of Directors is an optimum combination of professionalism, experience, executive, nonexecutive, and independent Directors. Provides and evaluates the strategic decisions of the Company; formulates and reviews management policies. Serves and protects the overall interests of shareholders to ensure long term value creation for stakeholders.

COMPOSITION : --

Board of Directors comprise of '6' (Six)

NAME	CATEGORY
Ms. Varsha Jain	Whole Time Director & CFO
Mr. Amit Gupta	Director
Ms. Neha Sarpal	Independent Director
Mr. Jitendra Kumar	Independent Director
Mr. Rishav Gautam	Independent Director
Mr. Ashok Kumar	Non-Executive Non-Independent Director

BOARD MEETING

During the financial year ended March 31, 2026, 6(Six) meetings were held on

27.05.2025, 01.08.2025, 02.09.2025, 18.10.2025, 14.11.2025 & 09.02.2026,

None of the two Meetings have a gap of more than 120 days.

Attendance at Board Meeting

Sr. No	Name of Director	No. of Meetings during the year				No. of other Directorship(S)		No. of outside Committee(s)	
		Board			last AGM	listed	Others	Chairman	Member
		Held	Entitled	Attended					
1.	Mr. Raj Kumar Gupta	06	06	06	NA	0	1	NIL	NIL
2.	Mr. Amit Gupta	06	06	06	Yes	0	4	NIL	NIL
3.	Mr. Ashok Kumar	03	03	03	Yes	0	0	NIL	NIL
4.	Mr. Rishav Gautam	06	06	06	Yes	0	1	NIL	NIL
5.	Mr. Jitendra Kumar	06	06	06	Yes	0	0	NIL	NIL
6.	Ms. Neha Sarpal	06	06	06	Yes	0	0	NIL	NIL

Mr. Raj Kumar Gupta held office until 30.09.2025.

- None of the Directors of your Company is a member of more than 10 Committees or is the Chairman of more than 5 Committees in all the public listed Companies in which they are Directors.
- Directorship / committee membership is based on the Disclosures received from the Directors.
- No Director is inter - se directly related to another Director on the Board of the Company.

CODE OF CONDUCT

Code of Conduct for Board Members and Senior Management is a comprehensive Code applicable to Executive and Non-Executive Directors as well as Members of the Senior Management.

Code of Conduct is available on the Company's website.

The Whole Time Director has declared that all the Board Members have Affirmed that they have complied with the code of conduct for the financial year 2025-26.

SEBI has notified the SEBI (Prohibition of Insider Trading) Regulations, 2015 on 15.01.2015 repealing SEBI (Insider Trading) Regulations, 1992 applicable to all the listed companies' i.e. 15.05.2015. Accordingly, company has adopted code of internal procedures and conduct for prohibition of insider trading, as amended, in dealing with the securities of the company.

DEMATERIALISATION OF SHARES AND LIQUIDITY

98.54% of the equity shares have been Dematerialized as on 31.03.2026. The Company has entered into Agreements with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) where by shareholders have an option to Dematerialize their shares with either of the Depositories and cast their electronic vote.

RECONCILIATION OF SHARE CAPITAL AUDIT REPORT

As stipulated by SEBI, a Qualified Practicing Company Secretary carries out Secretarial Audit to Reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. This Audit is carried out in every Quarter and the Report thereon is submitted to the Stock Exchanges(s)where the Company's shares are listed.

Audit confirms that the total Listed and Paid up Capital is in agreement with! the aggregate of the total number of shares in dematerialized form (held with NSDL and CDSL) and total number of shares in physical form.

NOMINATION

individual shareholders holding shares singly/jointly in Physical Form can Nominate a person in whose name the shares shall be transferable in case of death of the registered shareholder(s).

Nomination facility in respect of shares held in Electronic Form is also available with the Depository Participants as per the bye-laws and business rules applicable to NSDL and CDSL.

Nomination Form can be obtained from the Company's RTA.

STATUTORY COMMITTEES OF THE BOARD :---

DISCLOSURES

The Board has constituted/reconstituted the following standing Committees:

(A) Audit Committee

(B) Remuneration and Nomination Committee

(C) Shareholders'/investors' Grievance Committee

(A) AUDIT COMMITTEE

In pursuance of section 177 of the Companies Act, 2013 and other applicable laws Board of Directors of the Company has constituted an Audit Committee. The purpose of the audit committee is to ensure the objectivity, credibility and correctness of the Company's financial reporting and disclosure processes, internal controls, risk management policies and processes, tax policies, compliance and legal requirements and associated matters.

Terms of Reference :--

- Oversight of the Company's financial reporting process and disclosure of its financial information to ensure That the financial statements are correct, sufficient and credible.
- Recommending the appointment, remuneration and terms of appointment and change of statutory and Internal auditors, fixation of audit fee and also approval for payment for any other services.
- To review & monitor the independence and performance of auditors& effectiveness of audit process.
- Reviewing with Management the quarterly J half yearly and the annual financial statements before submission to the Board, focusing primarily on:
- Matters required to be included in the Director's Responsibility Statement to be included in the Board's Report in terms of section134(3)(c) of the Companies Act, 2013.
- Any Change in accounting policies and practices.
- Major accounting entries based on exercise of judgment by management.
- The going concern assumption.
- Compliance with accounting standards.
- Compliance of legal requirements concerning financial statements.
- Any related party transactions, Etc.
- Reviewing with the management, statutory and internal Auditors. adequacy and compliance of internal control system.
- Reviewing, with the management, the quarter1y financial statements before submission to the Board for approval
- Reviewing the adequacy of internal audit function, reporting structure coverage and frequency of internal audit.
- Discussion on internal Auditor's significant findings and follow-up thereon.
- Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected aud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
- Discussion with Statutory Auditors about the scope of audit as well as to have post audit discussion to certain any area of concern.
- Reviewing the Company's financial and risk management policies.
- Approval or any subsequent modifications of transactions with the Related parties.
- Scrutiny of inter-corporate loans, advances and investments.
- To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, Shareholders (in case of nonpayment of declared dividends) and creditors.

Further the Audit Committee shall mandatorily review the following information :--

- Management discussion and analysis of financial condition and results of operations;
- Statement of significant related party transactions (as defined by the audit committee), submitted by management; Management letters/ letters of internal control weaknesses issued by the statutory auditors;
- Internal Audit Reports relating to internal control weaknesses; and
- The appointment, remove land terms of remuneration f the internal Auditors shall be subject to review by the Audit Committee.

Composition:

Audit Committee comprise of Three Board Members¬ as on 31.03.2026:

a) Mr. Raj Kumar Gupta, Executive & Non Independent Director (upto 30.09.2025)
b) Mr. Rishav Gautam, Chairman, Director,
c) Mr. Ashok Kumar, WTD and CFO and
d) Ms. Neha Sarpal, Non- Executive & Independent Director.

Mr. Rishav Gautam heading the Audit Committee.

Audit Committee has been constituted in its various Board meetings to look into the matters related to the Financial Reporting and Compliance of the Company with regulatory & legal requirements.

Meeting and Attendance:

Audit Committee have met 6(Six) times during financial year 2025-26 as hereunder

Sl. No.	Date – Audit Committee meeting	Sl.No.	Date – Audit Committee meeting
1.	27.05.2025	2.	01.08.2025
3.	02.09.2025	4.	18.10.2025
5.	14.11.2025	6.	09.02.2026

Attendance of members at Audit Committee meeting:

Sr. No	Name of Director	Audit Committee		
		Held	Entitled to attend	Attended
1.	Mr. Raj Kumar Gupta 01.04.25 to 30.09.25	06	03	03
2.	Mr. Ashok Kumar	03	03	03
3.	Mr. Rishav Gautam	06	06	06
4.	Ms. Neha Sarpal	06	06	06

Current composition of Audit Committee :--

a) Mr. Rishav Gautam, Chairman, Director,

b) Mrs. Varsha Jain, WTD and CFO and

c) Ms. Neha Sarpal, Non- Executive & Independent Director.

B. REMUNERATION AND NOMINATION COMMITTEE

In Accordance with the provisions of Section 178 of the Companies Act, 2013 the Board of Directors in its various meetings has constituted / reconstituted a committee or Directors to be known as Remuneration and Nomination Committee.

Terms of Reference :--

- To identify the persons who are Qualified to become the Director and Who may be appointed in the senior management.
- To lay down the criteria and policy for selection relating to the appointment of Directors, Officers in the senior Management and their Remuneration.
- To recommend to the Board of Directors for appointment and removal of Directors or officers Constitution of the Committee:

This Committee comprise/ consists of the following Directors as on 31.03.2026:

a) Mr. Jitendra Kumar, Non-Executive & Independent Director

b) Ms. Neha Sarpal Non-Executive & Independent Director

c) Mr. Amit Gupta Non-Executive & Non-Independent Director

Mr. Jitendra Kumar is heading the Committee

ATTENDANCE RECORD & DETAILS OF THE COMMITTEE MEETING

This committee have met 2(TWO) times on 02.09.2025 and 18.10.2025:

Attendance of members at Nomination & Remuneration Committee meeting:

Sr. No	Name of Director	Nomination & Remuneration Committee		
		Held	Entitled to attend	Attended
1.	Ms. Neha Sarpal	02	02	02
2.	Mr. Jitender Kumar	02	02	02
3.	Mr. Amit Gupta	02	02	02

DETAILS OFREMUNERATION PAID TO THE DIRECTOR (WTD & CFO)

S. No.	Director	Remuneration 01.04.2025 to 30.09.2025
1.	Mr. Raj Kumar Gupta, WTD & CFO	Rs. 150,000.00

S. No.	Director	Remuneration 01.04.2025 to 30.09.2025
1.	Mr. Raj Kumar Gupta, WTD & CFO	Rs. 150,000.00

(C) INVESTOR GRIEVANCE COMMITTEE

The purpose of constituting shareholders' Investors' grievance committee is to expedite the process of redressal of investors' grievances and it is responsible for specifically to look into the matters related to the shareholders grievances and their complaints related to nonreceipt of share certificates, transfers, non-payment of dividend, etc.

Terms of Reference : --

- To consider and review the queries/complaints received from Share / Debenture Holders
- To take steps to redress queries/complaints and ensure speedy satisfaction.
- To work under the control& supervision of the Board of Directors
- To look into and supervise the redressal of shareholders 'investors' Complaints.
- To oversee the performance of RTA and recommend measures for overall
- Improvement of the quality of investor services.

- To consider and approve transfer of shares, transmission of shares, dematerialization of shares, transposition of
- Shares, issuance of duplicate share, deletion of names, splitting and consolidation of shares, etc.

Composition:

Shareholders'/investors ' Grievance Committee comprises of three members including

a) Mr. Raj Kumar Gupta (until 30.09.2025)

b) Ms. Neha Sarpal, Chairperson, Non-Executive & Independent Director,

c) Ms. Ashok Kumar, Executive & Non-independent Director (01.10.2025 to 29.05.2026)

d) Mr. Amit Gupta. Non-Executive & Non-Independent Director

e) Mrs. Varsha Jain WTD cum CFO Since 29.05.2026

Ms. Neha Sarpal is heading the Committee.

Meetings and Attendance:

Shareholders Investors Grievance Committee have met '6' (SIX) times i.e.

Sr. No	Name of Director	Stakeholder Relationship Committee		
		Held	Entitled to attend	Attended
1.	Mr. Raj Kumar Gupta (01.04.25 to 30.09.25)	06	03	03
2.	Ms. Neha Sarpal	06	06	06
3.	Mr. Ashok Kumar	06	03	03
4.	Mr. Amit Gupta	06	06	06

Sr. No	Date – Nomination & Remuneration Committee meeting	Sr. No.	Date – Stakeholder Relationship Committee/ Investors Grievance Committee
1.	27.05.2025	2.	01.08.2025
3.	02.09.2025	4.	18.10.2025
5.	14.11.2025	6.	09.02.2026

DIRECTOR'S SHAREHOLDING

Sr. No	Director	No. of Shares held
1.	Mr. Amit Gupta	4.93%

COMPLAINTS STATUS

Received	Resolved	Pending
None	NIL/N.A.	NIL/N.A.

RISK MANAGEMENT COMMITTEE : Not Mandatory hence NOT Applicable to the Company,

INDEPENDENT DIRECTORS

Independent Directors have additionally met Two times on 14.11.2026 and 09.02.2026 to;

- Review the performance of non-independent Directors and the Board as a Whole
- Review the performance of the Board, taking into account the views of executive directors and non-executive directors;
- Assess the quality, quantity and time lines of flow of information between the company's management and the Board shall necessary for the Board to effectively and reasonably perform their duties

EXTRA ORDINARY GENERAL MEETING ---- EoGM

- During the period under review, One 'EoGM' was held on 12.11.2025 for Appointment of M/s S M G A & Co., Chartered Accountants, FRN 014671C, New Delhi as Statutory Auditors to hold Office until the conclusion of 43rd AGM.

ANNUAL GENERAL MEETINGS

Date and Venue of last Five Annual General Meetings

Nature of Meeting	Date	Venue	Special Resolution passed
AGM for FY 2024-25	29.09.2025	Registered Office: R-489, GF – B New Rajinder Nagar New Delhi–110060	a) To appoint Mr. Ashok Kumar, as executive non-independent director designated as whole time director and chief financial officer b) To make/grant loan(s) or give guarantee(s) or make investment(s) in excess of the prescribed limit under section 186 of the companies act, 2013
AGM for FY 2023-24	23.09.2024	Registered Office: R - 489, GF - B New Rajinder Nagar New Delhi - 110060	a) To confirm appointment of Mr. Rishav Gautam, An Independent Director b) To confirm appointment of Mr. Jitendra Kumar as an Independent Director c) To Make/grant Loan(s) or Give Guarantee(s) or Make investment(s) In Excess of The Prescribed Limit Under Section 186 of the Companies Act, .2013 d) Regularization of appointment of Neha Sarpal Non-Executive Independent Director

AGM for FY 2022-23	25.09.2023	Registered Office: R-489, GF – B New Rajinder Nagar New Delhi–110060	a) To make/grant Loan(s) or give Guarantee(s} or make investment(s) in excess of the prescribed limits us 186 of the Companies Act.2013
AGM for FY 2021-22	23.09.2022	Same as above	None
AGM for FY 2020.21	24.09.2021	Same as above	None

DISCLOSURES

There are no materially significant transactions with the related parties' viz. Promoters, Directors or the Management, their subsidiaries conflicting with Company's interest. Required disclosures as required by the Accounting Standards (AS18) have been made in Annual Report.

In the preparation of the financial statements, company has followed the accounting standards issued by the Institute of Chartered Accountants of India to the extent applicable.

There were no material penalties, strictures imposed on the company by BSE, CSE. DSE or SEBI or any statutory authority on any matter related to capital markets.

MEANS OF COMMUNICATION

Company communicates with shareholders through its Annual Report, Publication of Notices & Financial

Results, etc.in 2 Newspaper, Website, etc. Board of Directors approves and takes on record the Un-audited financial results within 45 days of the close of the Quarter except March end quarter and the Results are announced to the BSE ltd &CSE ltd. Further the highlights of the Quarterly results are published in the Newspapers. Various sections of the Company's website www.ditco.in keep the investors updated on material developments like management, financial information, quarterly reports, announcements, etc. All Compliances of BSE are uploaded at their Online Portal- Listing Centre i.e. (in both pdf and xbrl formats).

OTHER DISCLOSURES

Particulars	Statutes	Details	Website link for details/policy
POLICY ON DETERMINATION OF MATERIALITY FOR DISCLOSURES	Regulation 30 of the SEBI Listing Regulations	The Company has adopted this policy.	https://www.ditco.in/
POLICY ON ARCHIVAL AND PRESERVATION OF DOCUMENTS	Regulation 30 of the SEBI Listing Regulations	The Company has adopted this policy.	https://www.ditco.in/

RECONCILIATION OF SHARE CAPITAL AUDIT REPORT	Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018 and SEBI Circular No. D&CC/FITTC/Cir-16/2002 dated December 31, 2002	A Practising Company Secretary carried out a share capital audit to reconcile the total admitted equity share capital with the National Securities Depository Limited ("NSDL") and the Central Depository Services (India) Limited ("CDSL") and the total issued and listed equity share capital. The audit report confirms that the total issued/paid-up capital is in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.	https://www.ditco.in/
CODE OF CONDUCT	Regulation 17 of the SEBI Listing Regulations	The members of the Board have affirmed compliance with the Code of Conduct applicable to them during the year ended March 31, 2026. A certificate by the WTD Cum CFO, on the compliance declarations received from the members of the Board and Senior Management which forms part of this report.	https://www.ditco.in/
TERMS OF APPOINTMENT OF INDEPENDENT DIRECTORS	Regulation 46 of the SEBI Listing Regulations and Section 149 read with Schedule IV to the Act	Terms and conditions of appointment/re-appointment of Independent Directors are available on the Company's website.	https://www.ditco.in/

FAMILIARIZATION PROGRAM	Regulation 25(7) and 46 of the SEBI Listing Regulations	Details of familiarization program imparted to Independent Directors are available on the Company's website.	https://www.ditco.in/
VIGIL MECHANISM - WHISTLE BLOWER POLICY	Section 177(10) of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of SEBI(LODR) Regulations, 2015.	Whistle Blower Policy is formulated to provide a vigil mechanism for Directors and Employees to raise genuine concerns about unethical behavior, actual or suspected fraud or violation of the company's Code of Conductor Ethics Policy. It also provides for adequate safeguard against victimization of persons who use such mechanism.	https://www.ditco.in/
NOMINATION & REMUNERATION POLICY		The Company had adopted a Remuneration Policy for the Directors, KMP and other employees, pursuant to the provisions of Act and SEBI (LODR) of the Listing Agreement.	https://www.ditco.in/
CODE OF INTERNAL PROCEDURES AND CONDUCT FOR PROHIBITION OF INSIDER TRADING	Insider Trading Regulation, 2015	Company has adopted amended codes for Insider trading Regulation, 2015	https://www.ditco.in/

By Order of Board of Directors
Decorous Investment & Trading Co. Ltd.

Amit Gupta
Director
DIN: 00074483
Add: R-489, New Rajinder Nagar,
New Delhi -110060

Varsha Jain
Additional WTD Cum CFO
DIN:11704482
Add: A-3/125, Second Floor, Sector 16,
Rohini, Delhi - 110089

Date - 20.07.2026
Place - New Delhi

CS DEEPAK GUPTA & ASSOCIATES
COMPANY SECRETARIES

204, 3rd Floor, Sagar Plaza - II
Pitampura Road, Rani Bagh
Delhi - 110034
Phone - 9878400107
Email – csdeepakgupta226@gmail.com

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C Clause 10(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members,
Decorous Investment And Trading Company Limited
Registered Office Address: R-489, GF - B, Ground Floor, New Rajinder Nagar,
Central Delhi, New Delhi, Delhi, India, 110060

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Decorous Investment And Trading Company Limited having CIN: L67120DL1982PLC289090 and having registered office at R-489, GF - B, Ground Floor, New Rajinder Nagar, Central Delhi, New Delhi- 110060 (hereinafter referred to as "the Company"), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal of Ministry of Corporate Affairs i.e. www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

Sl. No.	Name of Director	DIN	Date of Appointment
1.	AMIT GUPTA	00074483	29-01-2015
2.	ASHOK KUMAR	11252233	02-09-2025
3.	JITENDRA KUMAR	06614727	21-05-2024
4.	RISHAV GAUTAM	07566817	21-05-2024
5.	NEHA SARPAL	07139305	09-11-2023

Ensuring the eligibility for the continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification.

This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For CS Deepak Gupta & Associates

Deepak Gupta
Company Secretary in whole Time Practice
Cop: 15402
Memb Number:37308
UDIN: A037308H000390991

Place: New Delhi
Date: 09.05.2026

B.Bhushan & Company
Company Secretaries

1195, Gali Babu Ram
Sita Ram Bazar, Delhi - 110006
Mob. : 9650555376

CERTIFICATE ON THE COMPLIANCE WITH CORPORATE GOVERNANCE

To
The Members
Decorous Investment and Trading Company Limited

We have examined the compliance of conditions of Corporate Governance by Decorous Investment and Trading Company Limited for the year ended on 31st March 2026, as prescribed in Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter called as "SEBI (LODR) Regulations, 2015") (erstwhile Clause 49 of the Listing Agreement).

The compliance of conditions of Corporate Governance is the responsibility of the Management.Our examination was limited to procedures and implementation thereof, adopted by the company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned Listing Agreement.

We state that no investor grievance is pending for a period exceeding one month against the company as per the records maintained by the shareholder/Investor grievance committee.

We further report that the Board of Directors of the Company, passed the resolution, on 9th November, 2020, and in subsequent meetings also, for Voluntary De-Listing of Equity Shares of the Company from The Calcutta Stock Exchange Limited and the matter is under process.

---Further, during previous year BSE issued communication for non compliance of various regulations including Reg. 23(9) and SOP under SEBI (LODR) and freeze the Promoter holdings for debit, and Company has filed proper &/ suitable replies for non applicability of regulations 23(9) as read with Regulation 15(2) and files submission from Management and Independent PCS-and-- During the year BSE Limited withdrawn the fine of Rs 42,42,100/- vide email dated:-23.02.2026 And also refund the processing fee of Waiver application amount to Rs 11,800/-.

---We further report that form MGT-7 and MGT-8 for the financial year ended on 31-03-2025 could not be filed because due to clerical typographical error/mistake the date of AGM was entered as 22/09/2025 instead of 29/09/2025 in the form AOC4- XBRL for F.Y. ended on 31-03-2025 filed by the company on 01-11-2025 with MCA. Company filed GNL-1 to Correct this error and matter is under follow up with MCA.

For
B.Bhushan & Co.
(Company Secretaries)

Place:- New Delhi
Date: 20-07-2026

(Proprietor)
M. No.: A31951
COP : 14469
PR No. : 3425/2023
UDIN:- A031951H000881448

SHAREHOLDING PATTERN
Shareholding Pattern as on 31March. 2026

Category code (I)	Category of Shareholder (II)	Number of shares (Ill)	Total number of Shareholders (IV)
(A)1	**Shareholding of Promoter and Promoter Group Indian**		
(a)	Individuals/ HUF	0	0
(b)	Central State Govt.	0	0
(c)	Bodies Corporate	3	43700
(d)	Financial Institutions/ Banks Any Others (Specify)	0	0
Sub Total	**(A)(1)**	**3**	**43700**
(A)2	**Foreign**		
(a)	Individuals {Non--Residents Individuals/Foreign Individuals)	0	0
(b)	Bodies Corporate	0	0
(c)	Institutions	0	0
(d)	Qualified Foreign Investor Any Others (Specify)	0	0
Sub Total	**(Al/2)**	**0**	**0**
Total Shareholding of Promoter and Promoter Group (A) = (A)(1) +(A)(2)		**3**	**43700**
(B)	**Public shareholding**		
1	Institutions	0	0
(a)	Mutual Funds/ UTI	0	0
(b)	Financial Institutions Banks	0	0
(c)	Central Govt. / State Govt. & Venture Capital Funds	0	0
(d)	Insurance Companies	0	0
(e)	Foreign Institutional Investors Foreign Venture Capital Investors	0	0
(f)	Qualified Foreign Investor	0	0
(g)	Any Other (specify)	0	0
	Sub-Total (8)(1)	**0**	**0**

Category code (I)	Category of Shareholder (II)	Number of shares (III)	Total number of Shareholders (IV)
2	**Non-Institutions**		
(a)	Individuals		
I	Individual shareholders holding share capital upto Rs 2 lakh	1535	14,09,323
II	Individual shareholders holding share capital in excess of Rs. 2 lakhs.	26	18,55,613
(b)	Qualified Foreign Investor	0	0
(c)	Any Other Body Corporate	3	141,364
	Sub - Total (8)(2)	**1564**	**34,06,300**
(BJ	**Total Public Shareholding (B)= (8)(1) +(8)(2)**	**1564**	**34,06,300**
	TOTAL (A)+(B)	**1567**	**34,50,000**
(C)	Shares held by Custodians and Against which Depository Receipts have been issued	0	0
1	Promoter and Promoter Group Public	0	0
	Sub-Total (C)	**0**	**0**
	GRAND TOTAL {A)+(B)+(C)	**1567**	**34,50,000**

By Order of Board of Directors
Decorous Investment & Trading Co. Ltd.

Amit Gupta
Director
DIN: 00074483
Add: R-489, New Rajinder Nagar,
New Delhi -110060

Varsha Jain
Additional WTD Cum CFO
DIN:11704482
Add: A-3/125, Second Floor, Sector 16,
Rohini, Delhi - 110089

Date - 20.07.2026
Place - New Delhi

FORM No. AOC -- 2

[Pursuant to clause (h) of sub-section (3)of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014]

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

1. Details of contracts or arrangements or transactions not at arm's length basis
There were no contracts or arrangements or transactions entered into during the year ended March 31, 2025 which were not at arm's length basis. **NIL**

2. Details of material contracts or arrangement or transactions at arm's length basis :----

Name(s) of the related party and nature of relationship	**Nature of contracts / arrangements / transactions**	**Duration of the contracts / arrangements /transactions**	**Salient terms of the contracts or arrangements or transactions including the value, if any (in ₹)**	**Date(s) of approval by the Board, if any**	**Amount paid as advances, if any**
Ashok Kumar, WTD Cum CFO	Payment of Remuneration	01.04.2025 to 31.03.2026	120	27.05.2025	NO
Raj Kumar Gupta, WTD Cum CFO	Payment of Remuneration	01.04.2025 to 31.03.2026	150	27.05.2025	NO
Preetika Mishra, Company Secretary	Payment of Remuneration	01.04.2025 to 31.03.2026	295	27.05.2025	NO
M/s Best Properties Pvt. Ltd, interested through relative of Director	Rent	01.04.2025 to 31.03.2026	72	27.05.2025	NO

By Order of Board of Directors
Decorous Investment & Trading Co. Ltd.

Amit Gupta
Director
DIN: 00074483
Add: R-489, New Rajinder Nagar,
New Delhi -110060

Varsha Jain
Additional WTD Cum CFO
DIN:11704482
Add: A-3/125, Second Floor, Sector 16,
Rohini, Delhi - 110089

Date - 20.07.2026
Place - New Delhi

GENERAL SHAREHOLDER INFORMATION

Annual General Meeting	**43rd AGM**
Date and Time	Thursday, 20th August, 2026 at 11: 00 am.
VENUE	At the Regd. Office of the company situated at R-489, GF-B, New Rajinder Nagar, New Delhi-110060
Financial Year of the Company	from April 1 to March 31
Tentative Schedule for Financial Year 2026-27	
1 Quarter ending June 30, 2026	July/August, 2026
2 Quarter ending September 30, 2026	October/November, 2026
3 Quarter ending December 31, 2026	January/February, 2026
4 Annual Result for year ended March 31, 2027	May, 2027
Date of Book Closure / Record Date	14.08.2026 to 23.08.2026 (both days inclusive)
Registered Office :	R-489, GF-B, New Rajinder Nagar, New Delhi-110060
Dividend Payment date	N.A.
Listing of Equity Shares on Stock Exchange(s)	BSE Ltd. Calcutta Stock Exchange Ltd. (voluntary delisting under process) Delhi Stock Exchange ltd. (DSE stands de-recognized)
Stock Code	
BSE ltd	539405
Calcutta Stock Exchange	014338
Delhi Stock Exchange	04029
Registrar & Share Transfer Agents	Alankit Assignments Limited

I) Liquidity:-

Equity Shares of your Company are Listed on BSE Ltd & Trading Status is Active at BSE but Trading Platform is not available at DSE & CSE.

Market Price Data

BSE Ltd : Actively Traded at BSE. 52 weeks High: Rs. 16.60 & 52 weeks Low: Rs. 8.65

CSE & DSE, market price of the share is not available for want of Trading.

Dematerialization of Shares:-

- Shares are in Physical as well as in DEMAT with CDSL&NSDL.
- Outstanding GORs/AORs/Warrants or any other convertible instruments
- Your Company does not have any GDRs/ADRs/Warrants or any other Convertible Instruments.

Investor Correspondence

For Transfer of shares, payment of dividend & any other queries relating to the shares is handled by the Company's Registrar& Share Transfer Agent at following address:

Mr. J.K. Singla (Sr. Manager) M/s Alankit Assignments Limited
Address : 4-E/2, Jhandewalan Extension, NewDelhi-110055
Contact: 011-42541234, 011- 23541234
Email id : rta@alankit.com OR

Mrs. Preetika Mishra (ACS:32490), Company Secretary & Compliance Officer, at its Registered Office.

Address for Correspondence

The Correspondence may be addressed to
Company Secretary & Compliance Officer,
at Registered Office of the Company,
OR
Mr. J.K. Singla (Sr. Manager) M/s Alankit Assignments Limited
Address : 4-E/2, Jhandewalan Extension, NewDelhi-110055
Contact: 011-42541234, 011- 23541234
Email id : rta@alankit.com

By Order of Board of Directors
Decorous Investment & Trading Co. Ltd.

Amit Gupta
Director
DIN: 00074483
Add: R-489, New Rajinder Nagar,
New Delhi -110060

Varsha Jain
Additional WTD Cum CFO
DIN:11704482
Add: A-3/125, Second Floor, Sector 16,
Rohini, Delhi - 110089

Date - 20.07.2026
Place - New Delhi

WTD & CFO Certification u/r 17(8) of SEBI LODR Regulations 2015, for FY ended 31.03.2026

I, Varsha Jain (DIN : 11704482), WTD & CFO, of 'Decorous Investment and Trading Company Limited' do hereby Certify to the Board, that:

I have reviewed financial statements, cashflow statement and the Directors Report for the year ended 31st March, 2026 and had to the best of my knowledge and belief:

i. these statements do not contain any materially untrue statement or omit any material factor contain statements that might be misleading;

ii. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

iii. There are, to the best of my knowledge and belief. no transactions entered into by the company which are fraudulent, illegal or volatile of the company's code of conductor ethics policy.

iv. I accept responsibility for establishing and maintaining internal controls and that I have evaluated the effectiveness of the internal control systems of the company and I have disclosed to the Auditors and the Audit Committee. deficiencies in the design or operation of internal controls, if any, of which they are aware and the steps I have taken or propose to take to rectify these deficiencies.

v. I have indicated to the Auditors and the Audit committee

(a) there are no significant Changes in internal control during the year;

(b) that there are no significant changes in accounting policies during the year and that the same have boon disclosed in the notes to the financial statements: and

(c) that there is no instance of significant fraud of which they have become aware and the Involvement. If any, of the management or an employee having a significant role in the company's internal control system.

Ms. Varsha Jain DIN: 11704482
Add: A-3/125, Second Floor, Sector 16,
Rohini, Delhi-110089
Additional WTD cum CFO

Date : 20.07.2026
Place : New Delhi

B.Bhushan & Company
Company Secretaries

1195, Gali Babu Ram
Sita Ram Bazar, Delhi - 110006
Mob. : 9650555376

SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED on 31.03.2026

[Pursuant to section 204(1) of the Companies Act, 2013 and the rules made thereunder]

To,
The Members,
Decorous Investment and Trading Company Limited
R-489, GF - B, Ground Floor,
New Rajinder Nagar, New Delhi-110060.

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Decorous Investment and Trading Company Limited (CIN : L67120DL1982PLC289090)** (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts /statutory compliances and expressing our opinion thereon.

Based on our verification of the books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year starting from 1.04.2025 ended on 31.03.2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

   (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers)Regulations, 2011;

   (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

   (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements Regulations, 2009;

(d) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with the clients/ Members;

(vi) and other laws applicable on the company.

We report that during the year under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We have also examined compliance with the applicable clauses of the Listing Agreements entered into by the Company with Bombay Stock Exchange Limited , Delhi Stock Exchange limited and Calcutta Stock Exchange limited, the trading platform is not available with the Calcutta stock exchange and recognition of Delhi Stock Exchange was withdrawn by the SEBI.

We further report that, there were no actions/events in pursuance of :

(a) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;

(b) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999;

(c) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

(d) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; requiring compliance thereof by the company during the financial year.

We further report that based on information provided by the company, its officers and authorized representatives during the conduct of the audit, and also on the review of quarterly compliance reports by officials of the company taken on records by the Board of Directors of the company, in our opinion, adequate systems and processes and control mechanism exist in the company to monitor and ensure compliance with applicable laws.

We further report that the compliance by the company of applicable financial laws, like direct and Indirect tax laws, has not been reviewed in this Audit since the same have been subject to review by statutory financial audit and other designated professionals.

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the minutes of the meetings duly recorded and signed by the director/directors, the decisions of the Board were unanimous and no dissenting views have been recorded.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that the Board of Directors of the Company, passed the resolution, on 9th November, 2020, and in subsequent meetings also, for Voluntary De-Listing of Equity Shares of the Company from The Calcutta Stock Exchange Limited and the matter is under process.

---Further, during previous year BSE issued communication for non compliance of various regulations and SOP under SEBI (LODR) and freeze the Promoter holdings for debit, and Company has filed proper &/ suitable replies.

Further during the previous year BSE Limited imposed fine of Rs. 3,12,700/- (including GST) and freezed the promoter's holdings for violation of Regulation 23(9) of SEBI (LODR) Regulations, 2015 and Management of the company also provided various replies to BSE Limited, w.r.t Non-applicability of Regulation 23(9) as read with Regulation 15(2) of SEBI (LODR) Regulations. Company also provided Undertakings many times for that, to the Exchanges. Company has also provided Certificate from another independent Practising Company Secretary (PCS) for non-applicability of Regulation 23(9) as read with Regulation 15(2) of SEBI (LODR) Regulations.

and this matter is under supervision of Management and Management has assure to File Waiver Application to BSE and a waiver request has been sent through email dated 04th May,2024 and subsequently on 16.05.2025 and matter is under follow-up with the Exchange.

Further In our Opinion, Regulation 23(9) SEBI (LODR) Regulations,2015 ,as read with Regulation 15(2) of SEBI (LODR) Regulations, is not applicable to the Company.

--During the year BSE Limited withdrawn the fine of Rs 42,42,100/- vide email dated:- 23.02.2026And also refund the processing fee of Waiver application amount to Rs 11,800/-.

----We further report that form MGT-7 and MGT-8 for the financial year ended on 31-03-2025 could not be filed because due to clerical typographical error/mistake the date of AGM was entered as 22/09/2025 instead of 29/09/2025 in the form AOC4- XBRL for F.Y. ended on 31-03-2025 filed by the company on 01-11-2025 with MCA.

Subsequent to this MGT-7 and MGT-8 could not be filed proper due to mismatch of AGM dates in column.

And Company has filed GNL-1 to Correct this error and matter is under follow up with MCA.

The Management is assuring to file the Annual Return forms as soon as this matter will resolved.

We further Report that during the audit period the company has not indulge in any matter related to the following:-

(i) Public/Right/ Preferential/debentures/sweat equity issue, etc.

(ii) Redemption / buy-back of securities

(iii) Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013

(iv) Merger / amalgamation / reconstruction, etc.

(v) Foreign technical collaborations etc.

For **B.Bhushan & Company**
(Company Secretaries)

Date :29-05-2026
Place: New Delhi

Bharat Bhushan Garg
(Proprietor)
M. No. : A31951
CoP No. :14469
Udin:- : A031951H000524333
PR No. : 3425/2023

B.Bhushan & Company
Company Secretaries

1195, Gali Babu Ram
Sita Ram Bazar, Delhi - 110006
Mob. : 9650555376

Secretarial Compliance Report

for the financial year ended on 31st March 2026

To
The Members of
Decorous Investment and Trading Company Limited
(CIN : L67120DL1982PLC289090)
R-489, GF - B, Ground Floor,
New Rajinder Nagar, New Delhi-110060.

We, **B.Bhushan & Co.**, Practising Company Secretary have examined:

a) all the documents and records made available to us and explanation provided **"Decorous Investment and Trading Company Limited" (CIN : L67120DL1982PLC289090)**

b) the filings/ submissions made by the listed entity to the stock exchanges,

c) website of the listed entity,

d) any other document/ filing, as may be relevant, which has been relied upon to make this certification, for the year ended **31st March 2026** ("Review Period") in respect of compliance with the provisions of :

   a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and

   b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

   a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

   b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

   c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

   d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;

   e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;

   f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;

   g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

   h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

   i) and other regulations as applicable and circulars/ guidelines issued thereunder;

We, hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observations / Remarks by PCS*
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	
2.	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/ guidelines issued by SEBI	Yes Yes	
3.	**Maintenance and disclosures on Website:** • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website	Yes Yes Yes	
4.	**Disqualification of Director:** None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	None of the Directors are disqualified under companies act 2013.	
5.	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** a) Identification of material subsidiary companies b) Disclosure requirement of material as well as other subsidiaries	Not Applicable	There is no subsidiary of the company
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	

Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observations / Remarks by PCS*
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/ during the financial year as prescribed in SEBI Regulations.	Yes	
8.	**Related Party Transactions:** a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes	
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes.	As certified by the Compliance officer of the company SDD system is in place and maintained internally .
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**).	NA	BSE Limited accepted Waiver Application via Email dated 23-02-2026 and waive off the fine of Rs. 42,42,100/- and also refund the processing fee of Waiver Application
12.	**Additional Non-compliances, if any:** No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No additional non compliances

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observations / Remarks by PCS*
1.	**Compliances with the following conditions while appointing/re-appointing an auditor**		
	i) If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or ii) If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or iii) If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	
2.	**Other conditions relating to resignation of statutory auditor**		
	i) Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a) In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.	NA	
	b) In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information		

Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observations / Remarks by PCS*
	/ explanation sought and not provided by the management, as applicable. b) The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. **ii.** Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	NA	

a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory / Clarification / Fine / Show Cause Notice / Warning, etc.					

The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks

List of Observations made in previous reports and action taken by the company:-

Sr. No.	Action taken by	Details of violation	Details of action taken E.g. fines, warning letter, etc	Observations/ remarks of the Practicing Company Secretary, if any.
1.	BSE	Regulation 18 (1), Regulation 29(2),(3). Regulation 34.	Fine was imposed, Promoters holding freeze for debits.	Company has filed suitable/proper replies to BSE and matter was under supervision of the Management and was under follow- up. Futher Waiver Application accepted vide email dated 23.02.2026.
2.	BSE	Regulation 23(9).	Fine has been imposed, Promoters holding freeze for debits	Management file waive off application on priority and email has been sent to the Exchange on 04th May, 2024 and on 16th May, 2025 in regard to waiver Application. Waiver Application is accepted by the BSE via Email dated 22-02-2026. And waive off the fine amounting to Rs.42,42,100/- and also refund the application processing amount of Rs.11800/- .

---We further report, that the Board of Directors of the Company, passed the resolution, on 9th November, 2020, and in subsequent meetings also, for Voluntary De-Listing of Equity Shares of the Company from The Calcutta Stock Exchange Limited and the matter is under process.

-- We further report that form MGT-7 and MGT-8 for the financial year ended on 31-03-2025 could not be filed because due to clerical typographical error/mistake the date of AGM was entered as 22/09/2025 instead of 29/09/2025 in the form AOC4- XBRL for F.Y. ended on 31-03-2025 filed by the company on 01-11-2025 with MCA.

Subsequent to this MGT-7 and MGT-8 could not be filed proper due to mismatch of AGM dates in column.

And Company has filed form GNL-1 to Correct this error and matter is under follow up with MCA. And Management is assuring to file the Annual Return forms as soon as this matter will resolved.

For **B.Bhushan & Company**
(Company Secretaries)

Date : 29-05-2026
Place: New Delhi

Bharat Bhushan Garg
(Proprietor)
M. No. : A31951
CoP No. :14469
Udin: A031951H000524465
PR No : 3425/2023

S M G A & Co.
Chartered Accountants

1019, Naurang House,
21, K. G Marg, Connaught Place,
New Delhi-110001
Tel : 011-43067846, 9810096290

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

OPINION

We have audited the accompanying Financial Statements of DECOROUS INVESTMENT AND TRADING COMPANY LIMITED, [CIN: L67120DL1982PLC289090] ("the company") which comprises the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss for the year ended, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements, give the information required by the Companies, Act 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act, ("Ind AS") and other accounting principles generally accepted in India:

a) In the case of the Balance Sheet, of the state of affairs of the company as at 31st March 2026;

b) In the case of the Statement of Profit and Loss, of the Profit of the company for the year ended on that date.

c) In the case of the Cash Flow Statement, of the cash flows of the company for the year ended on that date.

d) In the case of the Changes in Equity, of the equity flows of the company for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

KEY AUDIT MATTERS

This section of our auditor's report is intended to describe the matters selected from those communicated with management that, in our professional judgment, were of most significance in our audit of the financial statements, except for the matter described in the Basis for Qualified (or Adverse) Opinion section and the material uncertainty described in the Going Concern section. We have determined that there are no such matters to report on the basis of these financial statements.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists, As part of an audit in accordance with SA's professional judgment is exercised and professional skepticism is maintained throughout the audit. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists

related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Department of Company Affairs, in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **"Annexure – "I"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by section 143 (3) of the Act, we Report that:

   a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books;

   c) The Balance Sheet, Statement of Profit & Loss (Including other comprehensive income), Cash Flow Statement and Change in Equity dealt with by this Report are in agreement with the books of account;

   d) In our opinion, the aforesaid Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014;

   e) On the basis of written representations received from the Directors as on 31st March, 2026 and taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of section 164(2) of the Act.

   f) The company has no branch offices and consequently we have not received any report on accounts of accounts of branch of the company.

   g) With respect to the adequacy of the internal financial controls with reference to financial statement of the Company and the operating effectiveness of such controls, refer to our separate report in **"Annexure– "II"**

   h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors), Rule, 2014, in our opinion and to the best of our information and according to the explanations given to us:

(i) The Company does not have any pending litigation which would impact its financial position;

(ii) The Company has not entered in any of the long-term derivative contracts as on March 31, 2026. Therefore, the Company does not require making any provision thereof, as required under the applicable law or accounting standards.

(iii) No amount is required to be transferred to the Investor Education and Protection Fund by the company as on March 31, 2026.

(iv) The management has represented that, to the best of its knowledge & belief, other than those disclosed in the notes to accounts,

a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding whether recorded in writing or otherwise, that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries.

b) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

c) Based on the information & explanation provided to us & performing such audit procedures that has been considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

(v) No Dividend declared or paid during the year by the company which is in compliance with section 123 of the Companies Act, 2013.

(vi) Based on our examination which included test checks, performed by us, the company, has used an accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of audit, we have not come across any instance of the audit trail feature being tampered with

For **M/s. S M G A & Co.**
Chartered Accountants
F.R. No.: 014671C

CA Shubh Narayan Singh
Partner
Membership No.511932
UDIN: 26511932PCQT108648

Place: New Delhi
Date: 29.05.2026

ANNEXURE- "I" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE INDAS FINANCIAL STATEMENTS OF DECOROUS INVESTMENT AND TRADING COMPANY LIMITED

(As referred in Paragraph 1 of Other Legal and Regulatory Matters in Independent Auditor's Report)

We Report on the matters contained in Paragraph 3 of the Companies (Auditor's Report) Order, 2020 as follows:

i) a) A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

B) According to the information and explanation given to us, there are no intangible assets held by the company. So, this sub-clause is not applicable to the Company.

b) According to the information and explanation given to us, fixed assets were physically verified by the management at reasonable intervals & no material discrepancies have been noticed.

c) According to the information and explanation given to us, there is no immovable property held by the company.

d) The company has not revalued its Property, Plant & Equipment (including Right of Use assets) or intangible assets or both during the year.

e) No Proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 & rules made thereunder.

ii) a) According to the information and explanation given to us, there is no inventory held by the company. So, this sub clause is not applicable to the Company.

b) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate from banks or financial institutions, at any point of time during the year on the basis of security of current assets.

iii) According to the information and explanations given to us and on the basis of ourexamination of the books of accounts, During the year the Company has granted loans and advances,unsecured, to companies, firms, LLP or other parties. However, the company has not made any investments or provided any guarantee or security.

a) In respect of loans or advances in nature of loans provided or stood guarantee or provided security to any other entity.

A) With respect to subsidiaries , joint ventures & associates

Particulars	Aggregate Amount during the year	Balance o/s as on 31st March 2026
N.A.	N.A.	N.A.

B) With respect to parties other than subsidiaries, joint ventures & associates

Particulars	Aggregate Amount given during the year	Balance o/s as on 31st March 2026
N.A.	N.A.	N.A.

b) The terms of loans and advances in nature of loans and guarantees provided are not prejudicial to the company's interest.

c) In respect of loans and advances in nature of loans, the schedule of repayment of principal and payment of interest has been stipulated. However, in certain cases receipts of interest are irregular since 2 years.

Particulars	Amount of Loan	Amount of Interest
Maa Pahari Mercantiles Pvt Ltd	63,00,000.00	13,75,616.00
M R C Agrotech Ltd	20,00,000.00	4,10,000.00
SSPN finance Ltd.	95,00,000.00	33,39,843.00
Enhanced Business Advisors LLP	63,11,625.00	1,093.00

d) The total amount overdue for more than ninety days in respect of principal amounting to Rs. 87,00,000.The company has provided constant reminders for payment of principal due on such loans.

e) According to the information and explanations given to us and on the basis of our examination of the books of accounts, loan or advance in the nature of loan granted which has fallen due during the year has been extended as per mutual understanding with the company and other party.

Particulars	Aggregate Amount of Loan Extended during the year	Percentage of the aggregate to the total loans or advances
Maa Pahari Mercantiles Pvt Ltd	63,00,000.00	26.13%
M R C Agrotech Ltd	20,00,000.00	8.29%
SSPN finance Ltd.	95,00,000.00	39.40%
Enhanced Business Advisors LLP	63,11,625.00	26.18%

f) The company has not granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment.

iv) According to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans, Investments, Guarantees and Securities.

v) The Company has not accepted any deposits from the public in accordance with the provisions of sections 73 to 76 of theAct and the rules framed thereunder.

vi) Company is not covered by the Companies (Cost Records and Auditors) Rules, 2014; sothisclauseisnot applicable to the company.

vii) According to the information and explanations given to us, in respect of statutory dues:

a) The Company has been regular in depositing undisputed statutory dues, including provident fund, employees' state insurance, Income Tax, sales tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it with the appropriate authorities and as on 31.03.2026, no amount was outstanding for a period of more than six months from the date they became payable;

b) No dues were required to be deposited on account of any dispute with income tax or sales tax or service tax or duty of customs or duty of excise or value added tax. Therefore, this sub-clause is not applicable for this company;

viii) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company does not have any transactions to be recorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

ix) a) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company does not have any loans or borrowing from a financial institution, bank, Government or dues to debenture holders, therefore this clause of the Order is not applicable to this company;

b) The company is not a declared willful defaulter by any bank or financial institution or other lender.

c) No Term loans were applied by the company during the year.

d) Funds raised on short term basis have not been utilized for any long term purposes.

e) Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.

f) Company has not raised loans during the year on pledge of securities held in its subsidiaries, joint ventures, or associate companies.

x) a) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company did not raise any moneys by way of IPO/ FPO (including debt instruments) and term loans during the year, therefore this clause of the Order is not applicable to this company;

b) Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

xi) a) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, no fraud by Company or any fraud on the company by its officers or employees has been noticed or reported during the year;

b) No Report under sub-section (12) of section 143 of the companies act was required to be filed in form ADT-4 as prescribed under rule 13 of companies (audit and auditors) rules, 2014 with the central government.

c) Whistle blower complaints if any, received by the company during the year has been duly considered.

xii) The Company is not Nidhi company, therefore the provisions of clause (3) (xii) of the Order are not applicable to the company;

xiii) In our opinion and according to the information and explanations given to us, all related party's transactions are in compliance with sections 177 and 188 of Companies Act,2013 and the details of same have been disclosed in Ind AS financial statements etc., as required by the applicable accounting standards;

xiv) a) The company has maintained an adequate internal audit system commensurate with the size and nature of its business;

b) The reports of the Internal Auditors for the period under audit were considered by the statutory auditors for the purpose of drawing the opinion.

xv) According to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company has not entered into any non – cash transactions with directors or person connected with him, during the reporting period, therefore this clause of the Order is not applicable to this company;

xvi) a) According to the information and explanations given to us and on the basis of our examination of the books of accounts, the company is not required to be registered u/s 45-IA of Reserve Bank of India Act, 1934.

b) Company has not conducted any non-banking financial or housing finance activities without a valid certificate of registration from the Reserve Bank of India, as per Reserve Bank of India Act, 1934.

c) Company is not a core investment company (CIC) as defined in the regulation made by the Reserve Bank of India, so this clause is not applicable.

d) The company has no CIC as part of the group.

xvii) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, the company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

xvii) According to the information and explanations given to us, there has not been any resignation of the statutory auditors during the year.Therefore, this clause is not applicable for the company;

xix) According to the information and explanations given to us and on the basis of our examination of the books of accounts, on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;

xx) In our opinion and according to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company is not having any ongoing projects or are coming in the upcoming future. Therefore, this clause of the Order is not applicable to the company;

xxi) According to the information and explanations given to us and on the basis of our examination of the books of accounts, the Company is a standalone company and doesn't prepare any consolidated financials. Therefore, this clause of the Order is not applicable to the company.

For **M/s. S M G A & Co.**
Chartered Accountants
F.R. No.: 014671C

CA Shubh Narayan Singh
Partner
Membership No.511932
UDIN: 26511932PCQT108648

Place: New Delhi
Date: 29.05.2026

ANNEXURE-"II" TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE IND AS FINANCIAL STATEMENTS

(As referred in Paragraph 2 (g) of Other Legal and Regulatory Matters in Independent Auditor's Report)

REPORT ON THE INTERNAL FINANCIAL CONTROLS UNDER CLAUSE (I) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")*

We have audited the internal financial controls over financial reporting of **DECOROUS INVESTMENT AND TRADING COMPANY LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding their liability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **M/s. S M G A & Co.**
Chartered Accountants
F.R. No.: 014671C

CA Shubh Narayan Singh
Partner
Membership No.511932
UDIN: 26511932PCQT108648

Place: New Delhi
Date: 29.05.2026

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
BALANCE SHEET AS AT 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

Particulars	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	3	15.24	16.49
(b) Financial Assets			
(i) Loans	4(i)	24,111.63	24,300.00
(ii) Other Financial Assets	4(ii)	500.00	500.00
(c) Deferred Tax Assets (Net)	5	7.87	9.25
(d) Other Non Current Asset	6	8,700.00	8,700.00
Total Non-Current Assets		**33,334.73**	**33,525.74**
Current Assets			
(a) Financial Assets			
(i) Cash and Cash Equivalents	7(i)	1,144.81	604.88
(ii) Other Financial Assets	7(ii)	5,234.76	3,994.46
(b) Current Tax Asset	8	0.00	218.99
(c) Other Current Assets	9	36.71	96.34
Total Current Assets		**6,416.28**	**4,914.67**
Total Assets		**39,752.00**	**38,441.00**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	10	34,500.00	34,500.00
(b) Other Equity	11	4,842.64	3,791.46
Total Equity		**39,342.64**	**38,291.46**
Liabilities			
Current Liabilities			
(a) Financial Liabilities			
(i) Trade Payables	12	30.73	17.65
(b) Current Tax Liability(Net)	13	267.64	0.00
(c) Other Current Liabilities	14	110.00	131.30
Total Current Liablities		**408.37**	**148.95**
Total Equity and Liabilities		**39,752.00**	**38,441.00**
Significant Accounting Policies	2		
Notes to Financial Statements	3 to 33		

As per our Report of even date annexed
For **S M G A & Co.**
Chartered Accountants
Firm's Registration No. 014671C

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

CA Shubh Narayan Singh
Partner
Membership No. 511932

Varsha Jain
WTD & CFO
DIN: 11704482

Amit Gupta
Director
DIN: 00074483

Place: New Delhi
Date: 29.05.2026

Preetika Mishra-A32490
Company Secretary cum Compliance Officer

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

	Particulars	Note	Year Ended March 31, 2026	Year Ended March 31, 2025
I	Revenue from Operations	15	3,709.37	3,385.16
II	Other Income	16	2,279.49	2,202.45
III	**Total Income (I+II)**		**5,988.86**	**5,587.61**
IV	**EXPENSES :**			
	Purchase of Stock-in- Trade	17	2,795.17	3,240.29
	Employee Benefits Expense	18	790.00	831.70
	Depreciation and Amortization expenses	3	1.25	1.76
	Other Expenses	19	940.54	704.36
	Total Expenses(IV)		**4,526.96**	**4,778.12**
V	**Profit/(loss) before exceptional items and tax (III-IV)**		**1,461.89**	**809.49**
VI	**Exceptional items**		0.00	0.00
VII	**Profit/(loss) after exceptional and before tax (V-VI)**		**1,461.89**	**809.49**
VIII	Tax Expense/(credit) :			
	Current Tax		409.33	209.48
	Deferred Tax		1.39	1.52
IX	**Profit/(loss) from Continuing operation for the year(VII-VIII)**		**1,051.18**	**598.49**
X	**Other Comprehensive Income/(Loss)**			
	-Item that will not be subsequently reclassified to profit or loss		0.00	0.00
	-Item that may be subsequently reclassified to profit or loss:		0.00	0.00
	Total Other Comprehensive Income/(loss) for the year		**0.00**	**0.00**
XI	**Total Comprehensive Income for the year (IX+X) comprising Profit/(Loss) and Other comprehensive Income for the year)**		**1,051.18**	**598.49**
XII	**Earning per equity share (for discontinued & continuing operation)**			
	(Equity share of par value of Rs. 10 each)		10.00	10.00
	Basic		0.305	0.173
	Diluted		0.305	0.173
	Significant Accounting Policies	2		
	Notes to Financial Statements	3 to 33		

As per our Report of even date annexed
For **S M G A & Co.**
Chartered Accountants
Firm's Registration No. 014671C

CA Shubh Narayan Singh
Partner
Membership No. 511932

Place: New Delhi
Date: 29.05.2026

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

Varsha Jain
WTD & CFO
DIN: 11704482

Amit Gupta
Director
DIN: 00074483

Preetika Mishra-A32490
Company Secretary cum Compliance Officer

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2026

Amount in (Rs. 000's), unless otherwise stated

	Particulars	As At March 31, 2026	As At March 31, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before tax	1,461.89	809.49
	Adjustments For :-		
	Add: Depreciation	1.25	1.76
	Less: Interest on Loans	2,228.86	2,199.50
	Less: Interest / Dividend Received	2.32	0.00
	Operating profit before working capital changes	**(768.04)**	**(1,388.25)**
	(Increase)/Decrease in other financial Assets	(1,240.30)	(1,412.66)
	(Increase)/Decrease in other current assets	59.63	(68.94)
	(Increase)/Decrease in current tax assets	218.99	(80.22)
	Increase/(Decrease) in current liabilities	259.42	(86.50)
	Less: Tax Expense	(409.33)	(209.48)
	Net Cash Flow from operating activities	**(1,879.63)**	**(3,246.06)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Interest on Loans	2,228.86	2,199.50
	Investment in Non-Current Assets	188.38	(200.00)
	Net Cash Flow from Investing activities	**2,417.24**	**1,999.50**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Interest Income	2.32	0.00
	Net Cash Flow from financing activities	**2.32**	**0.00**
	NET INCREASE /(DECREASE) IN CASH AND CASH EQUIVALENTS	**539.93**	**(1,246.56)**
	CASH AND CASH EQUIVALENTS		
	Beginning of the year	604.88	1,851.43
	End of the year	**1,144.81**	**604.88**

Significant Accounting Policies	2
Notes to Financial Statements	3 to 33

As per our Report of even date annexed
For **S M G A & Co.**
Chartered Accountants
Firm's Registration No. 014671C

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

CA Shubh Narayan Singh
Partner
Membership No. 511932

Varsha Jain
WTD & CFO
DIN: 11704482

Amit Gupta
Director
DIN: 00074483

Place: New Delhi
Date: 29.05.2026

Preetika Mishra-A32490
Company Secretary cum Compliance Officer

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH, 2026

A. Equity Share Capital

Particulars	Number of shares (In 000's)	Amount in (Rs.000's)
Balance as at April 1, 2025	**3,450.00**	**34,500.00**
Change in Equity Share Capital due to Prior Period Error	0.00	0.00
Change in Equity Share Capital during th e year	0.00	0.00
Balance as at March 31, 2026	**3,450.00**	**34,500.00**
Balance as at April 1, 2024	**3,450.00**	**34,500.00**
Change in Equity Share Capital due to Prior Period Error	0.00	0.00
Change in Equity Share Capital during the year	0.00	0.00
Balance as at March 31, 2025	**3,450.00**	**34,500.00**

B. Other Equity (Amount in Rs. 000's)

Particulars	Reserve & Surplus
	Retained Earning
Balance as at April 1, 2025	**3,791.47**
Changes in accounting policy or prior period errors	0.00
Restated balance at the beginning	**3,791.47**
Profit during the year	1,051.18
Other Comprehensive Income	0.00
Total Comprehensive Income	**1,051.18**
Transfer of profit to general reserve during the year	1,051.18
Balance as at March 31, 2026	**4,842.64**
Balance as at April 1, 2024	**3,192.98**
Changes in accounting policy or prior period errors	0.00
Restated balance at the beginning	3,192.98
Profit during the year	598.49
Other Comprehensive Income	0.00
Total Comprehensive Income	**598.49**
Transfer of profit to general reserve during the year	598.49
Balance as at March 31, 2025	**3,791.47**

Significant Accounting Policies	2
Notes to Financial Statements	3 to 33

As per our Report of even date annexed
For **S M G A & Co.**
Chartered Accountants
Firm's Registration No. 014671C

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

CA Shubh Narayan Singh
Partner
Membership No. 511932

Varsha Jain
WTD & CFO
DIN: 11704482

Amit Gupta
Director
DIN: 00074483

Place: New Delhi
Date: 29.05.2026

Preetika Mishra-A32490
Company Secretary cum Compliance Officer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

1. COMPANY OVERVIEW

Decorous Investment and Trading Company Limited (the "Company") is a company domiciled in India, with its registered office situated at R- 489, GF – B, Ground Floor, New Rajinder Nagar, Central Delhi, New Delhi - 110060 was incorporated on November 22, 1982 under the provisions of the Companies Act, 2013 (Erstwhile Companies Act, 1956) with main objects to invest in properties, debentures, securities, to do the trading of Gems, stones, business of promoters and investment consultants etc. Its Equity Shares are listed on Bombay Stock Exchange Limited (BSE).

At the meetings of Board & Shareholders held on 23rd Day of August, 2014 & 29th day of September, 2014 respectively, MOA & AOA were amended and Certificate of Registration of the Special Resolution Confirming Alteration of Object Clause(s) dated 17.11.2014 received from ROC by Company to carry out the principal business of Gems & Jewellery, Bullion, etc.

During the year, the Company has carried out the business activities of Consultants, Service Providers, Purchase and Sale of Jewellery, etc.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 General information and statement of compliance with Ind AS

These standalone financial statements ('financial statements') of the Company have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act') and other relevant provisions of the Act. The Company has uniformly applied the accounting policies during the periods presented. These financial statements were approved for issue by the Board of Directors in the board meeting held on 29th May 2026.

2.2 Basis for preparation of Financial Statements

These financial statements have been prepared on the historical cost basis, except for certain financial instruments which are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

2.3 Use of estimates

The financial statements have been prepared on going concern basis in accordance with accounting principles generally accepted in India and also these financial statements are in conformity with the recognition and measurement principles of Ind AS requires the management of the Company to make judgment, estimates and assumptions that affect the reported amounts of revenue, expense, assets and liabilities, and the accompanying disclosures and the disclosure relating to contingent liabilities as at the date of the financial presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected. Any revision in accounting estimates is recognized prospectively in the period of change and material revision, including its impact on financial statements, is reported in the notes to accounts in the year of incorporation of revision.

2.4 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Revenue from services rendered is recognized based on agreements/arrangements with the customers as the service is performed in proportion to the stage of completion of the transaction at the reporting date and the amount of revenue can be measured reliably. Revenue is recognized only when evidence of an arrangement is obtained and the other criteria to support revenue recognition are met, including the price is fixed or determinable, services have been rendered and collectability of the resulting receivables is reasonably assured.

Dividend income is recognized when the right to receive payment is established.

Interest income is recognized using effective rate of interest method.

2.5 Employee benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, performance incentives and compensated absences which are expected to occur in next twelve months. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the related service is rendered by employees.

2.6 Property, Plant and Equipment and Intangible Assets

Property, plant and equipment is stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any. Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the Statement of Profit and Loss during the period in which they are incurred.

Gains or losses arising on retirement or disposal of property, plant and equipment are recognized in the Statement of Profit and Loss.

Depreciation has been provided based on estimated useful life assigned to each asset in accordance with Schedule II of the Companies Act, 2013.

Intangible assets purchased are measured at cost as at the date of acquisition, as applicable, less accumulated amortization and accumulated impairment, if any. Intangible assets consist of rights under licensing agreement and software licenses which are amortized over license period which equates the economic useful life ranging between 2-5 years on a straight-line basis over the period of its economic useful life.

Intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

2.7 Impairment of Assets

(i) Financial assets

The company recognizes loss allowances using Expected Credit Losses (ECL) model for the Financial Assets which are not fair valued through Profit or Loss. Loss Allowance for trade receivables with no significant financing component is measured at an amount equal to lifetime

ECL. For all other Financial Assets, ECLs are measured at an amount equal to 12-month ECL, unless there has been a significant increase in credit risk from initial recognition in which case those are measured at Lifetime ECL. The amount of ECL that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized is recognized as an impairment Gain or Loss in the Statement of Profit or Loss.

(ii) Non-financial assets (Tangible and intangible assets)

An asset is deemed impairable when recoverable value is less than its carrying cost and the difference between the two represents provisioning exigency. Recoverable value is the higher of the 'Value in Use' and 'fair value as reduced by cost of disposal'. Test of impairment of PPE, investment in subsidiaries / associates / joint venture and goodwill are undertaken under Cash Generating Unit (CGU) concept. For Intangible Assets and Investment Properties it is undertaken in asset specific context. Test of impairment of assets are generally undertaken based on indication of impairment, if any, from external and internal sources of information outlined in para 12 of Ind AS-36.

Non-financial assets other than goodwill suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

2.8 Provisions and Contingent liabilities

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet date.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

2.9 Income Taxes & Deferred Taxes

Tax expense recognized in Standalone Statement of Profit and Loss comprises the sum of deferred tax and current tax.

Current tax is determined as the tax payable in respect of taxable income for the year and is computed in accordance with relevant tax regulations. Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity).

Deferred tax is recognize on temporary differences between the carrying amount of asset and liabilities in the financial statement and the corresponding tax bases used in computation of taxable profit under Income Tax Act, 1961.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity).

Deferred tax assets and deferred tax liabilities are off set, if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

2.10 Cash and Cash Equivalents

Cash and cash equivalents are short-term (three months or less from the date of acquisition), highly liquid investments that are readily convertible into cash and which are subject to an insignificant risk of changes in value.

2.11 Functional & Presentation Currency

These Financial Statements are presented in Indian Rupees (INR), which is also Company's Functional Currency.

2.12 Earnings per share

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares.

Basic EPS is calculated by dividing the net profit for the period attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period.

Diluted EPS is calculated by dividing the net profit for the period attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

2.13 Operating lease

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially remain with the lesser, are recognized as operating lease. Operating lease payments are recognized on a straight line basis over the lease term in the statement of profit and loss, unless the lease agreement explicitly states that increase is on account of inflation.

2.14 Cash Flow Statement

Cash flows are reported using indirect method as set out in Ind AS -7 "Statement of Cash Flows", whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

The net cash flow from operating activities is determined by adjusting net profit or loss for the effects of:

(i) Changes during the year in inventories and operating receivables and payables,

(ii) Non-cash items such as depreciation, provisions, deferred taxes, and unrealized foreign exchange gains and losses, and

(iii) All other items for which the cash effects are on investing or financing cash flows

2.15 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a Financial Liability or equity instrument of another entity.

(i) Financial assets:

Initial recognition and measurement

All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through statement of profit and loss, transaction costs that are attributable to the acquisition of the financial asset.

Financial assets are classified, at initial recognition, as financial assets measured at fair value or as financial assets measured at amortized cost.

Subsequent Measurement

For purpose of subsequent measurement financial assets are classified in two broad categories: -

(i) Financial Assets at fair value

(ii) Financial assets at amortized cost

Where assets are measured at fair value, gains and losses are either recognized entirely in the statement of profit and loss, or recognized in other comprehensive income.

A financial asset that meets the following two conditions is measured at amortized cost:

- **Business Model Test:** The objective of the company's business model is to hold the financial asset to collect the contractual cash flows.
- **Cash flow characteristics test:** The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

A financial asset that meets the following two conditions is measured at fair value through OCI:-

- **Business Model Test:** The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets.
- **Cash flow characteristics test:** The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

All other financial assets are measured at fair value through profit and loss.

(ii) Financial Liabilities

All financial liabilities are initially recognized at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. Financial liabilities are classified as measured at amortized cost or fair value through profit and loss (FVTPL).

A financial liability is classified as FVTPL if it is classified as held for trading, or it is a derivative or is designated as such on initial recognition. Financial Liabilities at FVTPL are measured at fair value and net gain or losses, including any interest expense, are recognized in statement of profit and loss.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in statement of profit and loss. Any gain or loss on de-recognition is also recognized in statement of profit and loss.

2.16 Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

(i) In the principal market for the asset or liability, or

(ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company. The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, the Company determines classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

Note No- 3

PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

Amount in (Rs. 000's), unless otherwise stated

PARTICULARS		GROSS BLOCK				DEPRECIATION			NET BLOCK	
		Gross Value As On 1-4-2025	Addition	Deletion	Gross Value As On 31-03-26	As on 01.04. 2025	Current Year Depreciation	As on 31.03.26	WDV as on 31-3-26	WDV as on 31-03-25
(A) Office Equipment										
1.	Computer	61.15	0.00	0.00	61.15	58.05	0.00	58.05	3.10	3.10
2.	Security Camera	45.00	0.00	0.00	45.00	42.75	0.00	42.75	2.25	2.25
3.	Battery & Invertor	32.00	0.00	0.00	32.00	30.40	0.00	30.40	1.60	1.60
4.	Mobile Phone	69.00	0.00	0.00	69.00	65.55	0.00	65.55	3.45	3.45
(B) Furniture and Fixtures										
1.	Furniture	62.84	0.00	0.00	62.84	56.74	1.25	57.99	4.85	6.10
TOTAL		**269.99**	**0.00**	**0.00**	**269.99**	**253.50**	**1.25**	**254.75**	**15.24**	**16.49**
PREVIOUS YEAR		**269.99**	**0.00**	**0.00**	**269.99**	**251.74**	**1.76**	**253.50**	**16.49**	**18.25**

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
CIN: L67120DL1982PLC289090
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH, 2026

4(i) Loans (Non-Current Asset)

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured Loan Receivable		
-Considered Good*	24,111.63	24,300.00
Total	**24,111.63**	**24,300.00**

There is no loan due by directors or officers of the company or any of them either severally or jointly with any other persons or amounts due by firms or private companies in which any director is a partner or a member.

* Refer Note 21

4(ii) Other Financial Assets (Non-Current)

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Unsecured,considered Good		
Security Deposit*	500.00	500.00
Total	**500.00**	**500.00**

* as per Amortized Cost

5 Deferred Tax Asset/(Liability)

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Temporary Difference on Depreciation	7.87	9.25
Total	**7.87**	**9.25**

6 Other Non-Current Assets

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Advance against Purchase of Property	8,700.00	8,700.00
Total	**8,700.00**	**8,700.00**

7(i) Cash and Cash Equivalents Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Punjab National Bank - (Current Account)	1,103.27	577.94
Cash in Hand	**41.54**	**26.94**
Total	**1,144.81**	**604.88**

7(ii) Other Financial Assets (Current) Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Accrued Interest on Non-Current Loans	5,234.76	3,994.46
Total	**5,234.76**	**3,994.46**

8 Current Tax Assets Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Income Tax Refund of Previous Years	0.00	138.77
Income Tax Refund for Current Year	0.00	80.22
(Net of Advance Tax & TDS Receivable)		
Total	**0.00**	**218.99**

9 Other Current Assets Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Value to be received in Cash or Kind	36.71	96.34
Total	**36.71**	**96.34**

10 Equity Share Capital Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Authorised		
Equity Shares 4,000,000 (4,000,000) of par value Rs.10/- (Rs.10/-) each	40,000.00	40,000.00
	40,000.00	**40,000.00**
Issued, Subscribed and Fully Paid up		
Equity Shares 3,450,000 (3,450,000) of par value Rs.10/- (Rs.10/-) each fully paid up	34,500.00	34,500.00
Total	**34,500.00**	**34,500.00**

(i) Reconciliation of the number of shares outstanding

Particulars	Shares As At March 31, 2026		Shares As At March 31, 2025	
	No. of shares (in 000's)	Value (Rs. 000's)	No. of shares (in 000's)	Value (Rs. 000's)
EQUITY SHARES				
Shares outstanding at the beginning	3,450.00	34,500.00	3,450.00	34,500.00
Add: Shares issued during the period	0.00	0.00	0.00	0.00
Total Shares outstanding at the end of the year	**3,450.00**	**34,500.00**	**3,450.00**	**34,500.00**

(ii) Shares in respect of each class in the company and shares held by shareholders holding more than 5% shares

Name of the shareholders	Class of shares	Shares As At March 31, 2026		Shares As At March 31, 2025	
		Nos. (In 000's)	%	Nos. (In 000's)	%
Sumit Gupta	Equity shares	69.50	2.01	69.50	2.01
		69.50		**69.50**	

The company has one class of equity shares having a par value of Rs. 10/- per share. Each shareholder is eligible for one vote per share held. In the event of liquidation, the equity shareholders shall be eligible to receive any of the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

(iii) Shareholding of Promoters:

Shares held by Promoters						% Change during the year
S. No.	Promoter Name	As at 31.03.2026		As at 31.03.2025		
		No. of Shares (In 000's)	% of total shares	No. of Shares (In 000's)	% of total shares	
1	Jeewan Commercial Ltd.	9.6	0.28	9.6	0.28	0.00
2	Antique Holdings Pvt. Ltd.	9.8	0.28	9.8	0.28	0.00
3	Aditya Estates Pvt Ltd	24.3	0.70	24.3	0.70	0.00
TOTAL		**43.7**	**1.27**	**43.7**	**1.27**	**0.00**

11 Other Equity

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Opening Balance	3,791.46	3,192.97
Add : Profit during the year	1,051.18	598.49
Closing Balance	**4,842.64**	**3,791.46**

12 Trade Payables

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
(i) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	**30.73**	17.65
Total	**30.73**	**17.65**

Trade Payable Ageing Schedule

Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1 year	1-2 Year	2-3 Year	More than 3 Years	
As at March 31, 2026					
i) MSME	0.00	0.00	0.00	0.00	0.00
ii) Others	24.88	5.85	0.00	0.00	30.73
iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed dues-Others	0.00	0.00	0.00	0.00	0.00
As at March 31, 2025					
i) MSME	0.00	0.00	0.00	0.00	0.00
ii) Others	17.65	0.00	0.00	0.00	17.65
iii) Disputed dues-MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed dues-Others	0.00	0.00	0.00	0.00	0.00

13 Current Tax Liability(Net)

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Income Tax Provision for Current Year *(Net of Advance Tax & TDS Receivable)*	267.64	0.00
Total	**267.64**	**0.00**

14 Other Current Liabilities

Amount in (Rs. 000's), unless otherwise stated

Particulars	As At March 31, 2026	As At March 31, 2025
Expenses Payable	105.00	127.30
Statutory Dues Payable	5.00	4.00
Total	**110.00**	**131.30**

15 Revenue from Operations Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Sale of Jewellery	3,009.37	3,385.16
Consultancy Income	700.00	0.00
Total	**3,709.37**	**3,385.16**

16 Other Income Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Interest on Loan	2,228.86	2,199.50
Interest on Income Tax Refund	2.32	0.00
Amount Written Off	48.30	2.95
Total	**2,279.49**	**2,202.45**

17 Purchase of Stock-in-Trade Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Purchase of Jewellery	2,795.17	3,240.29
Total	**2,795.17**	**3,240.29**

18 Employee Benefit Expenses Amount in (Rs. 000's), unless otherwise stated

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Salary to Employees	520.00	556.70
Directors Remuneration	270.00	275.00
Total	**790.00**	**831.70**

19 Other expenses Amount in (Rs. 000's), unless otherwise stated

Annual Listing Fees	325.00	325.00
Miscellaneous Expenses	263.78	155.78
Rent Expense	72.00	72.00
Statutory Auditor's Remuneration:		
-Audit Fees	50.00	40.00
Secretarial Audit Fee	25.00	15.00
Professional Charges	22.50	31.80
ROC Filling Fee	20.90	15.80
Internal Audit Fees	10.00	20.00

Statutory Expenses:		
- Income Tax Demand	138.77	0.00
- Income Tax Expense	5.47	0.00
- Interest on Income Tax	5.40	26.93
- Interest on TDS	1.48	1.95
- GST Expenses	0.24	0.10
Total	**940.54**	**704.36**

Note 20: Valuation of Inventory

There is no inventory held by company during the year.

Note 21: Loans and Advances

In the opinion of the Board of directors the value on realization of loans, advances and current assets in the ordinary course of business is not less than the amount at which they are stated in the Balance Sheet and provisions for all known liabilities has been made.

Company has given advances against purchase of property to various third parties during the previous years. Following are the details of amount o/s as on 31.03.2026:

(Amount in Rs. 000's)

Particulars	Principal o/s as on 31.03.2026
Abhishek Mishra	5,000.00
Kavita Mohan	3,700.00

Further, the company has given loans to various parties during the current year and previous years. As per the signed agreement between company and the party, interest is to be paid on quarterly basis, if not paid within the timelines as agreed in the agreement, then interest on interest @12% shall carry for the period of delay. Following are the details of amount o/s on 31.03.2026 for various parties:

(Amount in Rs. 000's)

Particulars	Principal o/s as on 31.03.2026	Interest o/s on 31.03.2026	Interest Delayed up to 31.03.2026	Delay for interest up to 31.03.2026 (in days)
SSPN Finance Ltd.	9,500.00	3,339.84	3,114.84	275
Enhanced Business Advisors LLP	6,311.63	109.30	58.18	275
Maa Pahari Mercantiles Pvt. Ltd.	6,300.00	1,375.62	1,233.87	275
M R C Agrotech Ltd.	2,000.00	410.00	365.00	275

Among the companies mentioned above, the Company has not received any amount towards repayment of loan or interest accrued from **SSPN Finance Ltd., Maa Pahari Mercantiles Pvt. Ltd.**, and **M R C Agrotech Ltd.** since **F.Y 2023–24.**

However, Transactions are through Banking Channels and nothing in Cash

Company have sent multiple Demand/ Recovery Notice(s) via Email & Speed- Post demanding payment of all the Total Dues, etc and also has engaged the professional services of an Advocate/ Lawyer to send Legal Notices, to file Recovery Suits, etc., and we have send Legal Notices to the said Parties.

The matters/ issues are under constant Follow-up.

Management has stated that all of the above are Considered Good.

Note 22: Amount due to entities registered under MSMED Act

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2026
Principal Amount Due to suppliers registered under MSMED Act and remaining unpaid as at year end	NIL	NIL
Interest Amount Due to suppliers registered under MSMED Act and remaining unpaid as at year end	NIL	NIL
Principal Amount Paid beyond the appointed day During the year	NIL	NIL
Interest Paid ,other than under section 16 of MSMED Act	NIL	NIL
Interest paid ,under section 16 of MSMED Act	NIL	NIL
Interest due and payable , for payments already made	NIL	NIL
Further interest remaining due and payable for earlier years	NIL	NIL

* The information has been given in respect of such vendors to the extent they could be identified as "Micro and Small Enterprises" enterprises on the basis of information available with the Company.

Note 23:

Balance of sundry debtors, creditors and loans & advances are subject to direct confirmations, reconciliations and adjustments, which are made available.

Note 24: Discounting of security deposits for leases

Security deposits for leases have been recognized at discounted value and the difference between undiscounted and discounted value has been recognized as 'Prepaid expense for Rent', which has been amortized over respective lease term as rent expense under 'Finance Cost'. The discounted value of the security deposits is increased over the period of lease term by recognizing the notional interest income under 'other income'.

Management has observed that the tenure of lease term of Security Deposit for rent expense has expired in the FY 2020-21. Hence, it has come to the original cost i.e., Rs. 5,00,000 in the F.Y.2020-21.

Note 25: Auditors' Remuneration (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Statutory Audit Fees	50.00	40.00
Total	**50.00**	**40.00**

Note 26: Contingent Liabilities (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Contingent Liabilities*	251.34	564.04
Total	**251.34**	**564.04**

*(1) BSE has levied penalty of Rs. 2,51,340 for non-compliance of various regulations and SOP under SEBI (LODR) as per Notice dated 13.05.2022. Company is contesting the same.

Note 27: Foreign Currency Transactions (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
a. Expenditure in Foreign Currency	NIL	NIL
b. Income in Foreign Currency	**NIL**	**NIL**

Note 28: Previous Year Figures

Previous Year's figures have been regrouped & rearranged wherever found necessary to confirm current year's classification.

Note 29: Related Party Disclosure

In accordance with Ind AS – 24 "Related party disclosures" along with aggregate amount of transactions as identified and certified by the management are given as follows:

Name of Related Parties

S.No.	Name of Related Party	Relationship
1.	Sh. Ashok Kumar - WTD & CFO	Key Management Personnel
2.	Sh. Rishav Gautam – Director	
3.	Smt. Neha Sarpal – Director	
4.	Sh. Amit Gupta – Director	
5.	Sh. Jitendra kumar – Director	
6.	Preetika Mishra- Company Secretary	
7.	Best Properties Pvt. Ltd. - Rent	Relative of Director

Transactions undertaken with related parties in the ordinary course of business during the year:

NATURE OF TRANSACTION	NAME OF CONCERN	RELATION	NATURE OF TRANSACTION	OUTSATNDING BALANCE AS ON 31.03.2026
Director Remuneration	Sh. Ashok Kumar **(Appointed w.e.f October 2025)**	Whole Time Director & CFO	120.00 (0.00)	0.00 (0.00)
	Sh. Raj Kumar Gupta **(Retired on October 2025)**	Whole Time Director & CFO	150.00 (275.00)	0.00 (0.00)

Salary	Preetika Mishra	Company Secretary	295.00 (300.00)	25.00 (0.00)
Rent	Best Properties Pvt. Ltd.	Relative of Director	72.00 (72.00)	0.00 (0.00)

(Figures in Bracket relates to Previous Year.)

Note 30: Segment Reporting

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate resources and assessing performance. The Company's chief operating decision maker is the Directors. The Company has functioned under a single line of operations and has not diversified business operations, so there is no separate business/geographical segment as per Ind AS 108, 'Operating Segments'.

Note 31: Earnings per Share (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Profit/(loss) attributable to Ordinary Equity share holder (Rs)	1,051.18	598.48
Weighted average number of Ordinary Equity shares for Basic EPS (In 000's)	3,450.00	3,450.00
Nominal Value of shares (Rs.)	10.00	10.00
Basic EPS (Rs.)	**0.305**	**0.173**
Diluted EPS (Rs.)	**0.305**	**0.173**

Note 32: Movement of Provision for Tax (Amount in Rs. 000's)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Opening Provision/ (Income Tax Refund) (A)	**(80.22)**	**149.20**
Adjustment for Income Tax Liability of Previous Year (B)	34.75	0.00
Interest on Income Tax (C)	5.40	14.98
Income Tax Refund / (Tax Paid) (D)	40.07	(164.18)
Provision made during the year (E)	409.33	209.48
Balance (A+B+C+D+E)	**409.33**	**209.48**
Provision Adjusted with Advance Tax & TDS for the year	(141.69_	(289.70)
Closing Provision/ (Income Tax Refund)	**267.64**	**(80.22)**

33. Additional Regulatory Information

Ratio	Numerator	Denominator	Current Year 2025-26	Previous Year 2024-25	Deviation
Current ratio (in times)	Total Current Assets	Total Current Liabilities	15.71	33.00	-0.52
Return on equity ratio (in %)	Profit for the year less Preference dividend (if any)	Average total equity	2.71%	1.57%	72%
Net capital turnover ratio (in times)	Revenue from operations	Average working capital (i.e. Total current assets less Total current liabilites	0.69	0.74	-0.07
Net profit ratio (in %)	Profit for the year	Revenue from operations	28.34%	17.68%	60%
Return on capital employed (in %)	Profit before tax and finance costs	Capital employed = Net worth + Lease liabilities + Deferred tax liabilities	3.72%	2.11%	76%

Reasons for Deviation in Ratios for more than 25% as compared to the preceding year:

Current Ratio

The decrease in the current ratio during the year was primarily attributable to a higher increase in current liabilities, particularly current tax liabilities and trade payables, as compared to the increase in current assets. Although current assets increased during the year, the proportionately larger rise in short-term obligations resulted in a decline in the current ratio.

Return on Equity

The increase in Return on Equity during the year was primarily by higher Profit After Tax, due to increase in revenue from operations and improved operating efficiency, which led to a stronger profit margin. This resulted in better utilization of shareholders' funds, thereby improving ROE compared to the previous year.

Net Profit Ratio

The increase in net profit ratio during the year was primarily due to higher profit after tax driven by improved revenue from operations and better control over overall expenses. This resulted in improved profitability margins despite increase in cost base, leading to better efficiency in conversion of revenue into net profit.

Net Capital Turnover Ratio

The Net Capital Turnover Ratio decreased during the year primarily due to a proportionately higher increase in net working capital compared to revenue from operations. Although revenue from operations increased during the year, the increase in current assets, particularly cash and other financial assets, led to higher working capital, resulting in lower efficiency in utilization of net capital employed.

Return on Capital Employed Ratio

The Return on Capital Employed increased during the year , mainly due to higher earnings before interest and tax (EBIT). This improvement was driven by growth in revenue from operations and better cost efficiency, resulting in improved profitability and more efficient utilization of capital employed.

As per our Report of even date annexed

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

CA Shubh Narayan Singh
Partner
Membership No. 511932

Place: New Delhi
Date: 29.05.2026

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

Varsha Jain
WTD & CFO
DIN: 11704482

Amit Gupta
Director
DIN: 00074483

Preetika Mishra-A32490
Company Secretary cum Compliance Officer

Decorous Investment & Trading Co. Limited
CIN : L671200L1982PLC289090
R-489, GF-B, New Rajinder Nagar, New Delhi-110060

43rd ANNUAL GENERAL MEETING THURSDAY, 20.08.2026 , AT 11.00 A.M.
AT ITS REGD. OFFICE AT : R-489, GF-B, NEW RAJINDER NAGAR, NEW DELHI -110060

ELCTRONIC VOTING PARTICULARS

In terms of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and amendments thereafter. The Resolutions proposed at the 43rd AGM will be transacted through remote E-Voting (facility to cast vote from a place other than the venue of the AGM)

EVEN (E-voting Event Number)	User ID	Password
139670		

Please refer to various Notes & Instructions in NOTICE of AGM

REGISTRATION OF E-MAIL & CONTACT DETAILS & PAN, etc. FOR FUTURE COMMUNICATION

Name of the Shareholder :
PAN : AADHAR :
Telephone No. : Mobile No.:
Email ID:
Registered Address:
City: State: Pincode:
Registered Folio No. / DP ID & Client ID No.:
No. of Shares held: Signature of the Shareholder

Name of the Shareholder:
Ledger Folio No.IDP ID & Client ID No.:
Address:
No. of Shares held:
Email Id: Tel/Mobile No. :

Affix Revenue Stamp of 1/- Rupee

S. No	RESOLUTIONS as per Notice of AGM	OPTIONAL*	
		FOR	AGAINST
Ordinary Business - Ordinary Resolution			
1.	To receive. Consider & adopt the Audited Balance Sheet and Statement of Profit & Loss as at 31.03.2026 and Cash Flow Statements, etc.for the year ended 31.03.2026 alongwith the Reports of Auditors & Directors thereon		
2.	To re-appoint Mr. Amit Gupta (DIN:00074483) as Director who retires by rotation & being eligible offers himself for re-appointment as a Director.		
3.	To re-appoint Mr. Ashok Kumar (DIN: 11252233) as Director who retires by rotation & being eligible offers himself for re-appointment as a Director.		
4.	To Appoint of M/s S M G A & Co., Chartered Accountants, FRN – 014671C, as Statutory Auditors of the Company for a term of five consecutive years.		
Special Business - Special Resolution			
5.	To Appoint of Ms. Varsha Jain (DIN : 11704482), as Executive Non – Independent Director and further Designated as Whole Time Director & Chief Financial Officer for a period of 5 (five) consecutive years		

Signature of Shareholder: .... Signed this................ day of August, 2026

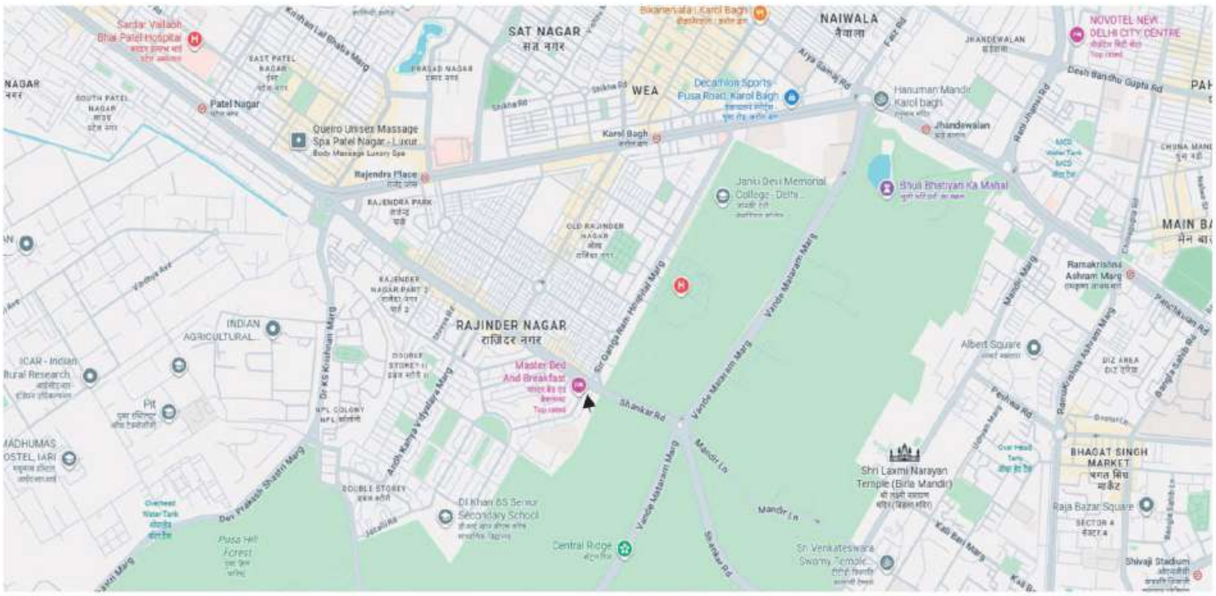
Notes:

1. This Form in order to be effective should be duly completed and deposited at the Registered Office, not less than 48hours before the commencement of the AGM.
2. For the Resolutions and Notes, please refer to NOTICE of AGM.
3. Please fill-in / complete all details required above before submission in order to be effective

Decorous Investment & Trading Co. Limited
CIN : L671200L1982PLC289090
R-489, GF-B, New Rajinder Nagar, New Delhi-110060

43rd ANNUAL GENERAL MEETING THURSDAY, 20.08.2026 , AT 11.00 A.M.
AT ITS REGD. OFFICE AT : R-489, GF-B, NEW RAJINDER NAGAR, NEW DELHI -110060

ROUTE MAP



Decorous Investment & Trading Co. Limited
CIN : L671200L1982PLC289090
R-489, GF-B, New Rajinder Nagar, New Delhi-110060

ATTENDANCE SLIP

(To be presented at the Entrance)

EVENT: 43rd Annual General Meeting **DATE : THURSDAY, 20th August, 2026**
TIME : 11:00 AM **VENUE: at its Regd. Office at R-489, GF-B, New Rajinder Nagar, New Delhi- 110060**

Regd. Folio No.: ________________ DP ID No.: ____________________ Client ID No.: __________________

Name of the Member: ______________________________ Signature: ______________________

Name of the Proxyholder: ____________________________ Signature: ______________________

INSTRUCTIONS:

1. Only Member / Proxyholder can Attend the Meeting.
2. Member / Proxyholder should bring his/her Copy of the Annual Report for reference at the Meeting.

-------------------------------------- **[TEAR ALONG THIS PERFORATION LINE]** --------------------------------------

PROXY FORM

Name of the Member(s): ....

Registered Address: ....

E-mail ID: ....

Folio No. / Client ID: .... DP ID No.: ....

I / We, being the Member(s) of .... Shares of DITCO , hereby Appoint:

1. Name: .... E-mail: ....
   Address: ....
   .... Signature:
   or failing him / her.
2. Name: .... E-mail: ....
   Address: ....
   .... Signature:
   or failing him / her.
3. Name: .... E-mail: ....
   Address: ....
   .... Signature:

as my/ our Proxy to attend and vote (on a poll) for me/ us and on my/ our behalf at the 43rd AGM to be held on THURSDAY, 20.08.2026 at 11:00 A.M at its Registered Office and at any Adjournment thereof in respect of such Resolutions as are indicated below:

S. No	RESOLUTIONS as per Notice of AGM	OPTIONAL*	
		FOR	AGAINST
Ordinary Business - Ordinary Resolution			
1.	To receive. Consider & adopt the Audited Balance Sheet and Statement of Profit & Loss as at 31.03.2026 and Cash Flow Statements, etc.for the year ended 31.03.2026 alongwith the Reports of Auditors & Directors thereon		
2.	To re-appoint Mr. Amit Gupta (DIN:00074483) as Director who retires by rotation & being eligible offers himself for re-appointment as a Director		
3.	To re-appoint Mr. Ashok Kumar (DIN: 11252233) as Director who retires by rotation & being eligible offers himself for re-appointment as a Director		
4.	To Appoint of M/s S M G A & Co., Chartered Accountants, FRN – 014671C , as Statutory Auditors of the Company for a term of five consecutive years.		
Special Business - Special Resolution			
5.	To Appoint of Ms. Varsha Jain (DIN : 11704482), as Executive Independent Director and further Designated as Whole Time Director & Chief Financial Officer for a period of 5 (five) consecutive years		

Signature of Shareholder: .... Signed this day of August, 2026

Signature of PROXY HOLDER

NOTE: This FORM in order to be Effective should be duly completed and deposited at its Registered Office , not less than 48 hours before the commencement of the Meeting.