

Limited Review Report
Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

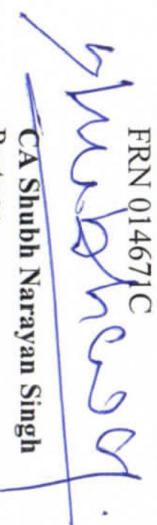
To,
The Board of Directors
DECOROUS INVESTMENT AND TRADING COMPANY LIMITED
R-489, GF-B, Ground Floor, New Rajinder Nagar,
New Delhi – 110060

We have reviewed the accompanying statement of audited financial results of **DECOROUS INVESTMENT AND TRADING COMPANY LIMITED** [CIN: L67120DL1982PLC289090], having its registered office at R-489, GF-B, Ground Floor, New Rajinder Nagar, New Delhi-110060, for the Quarter Ended 31.03.2026 and “Year to Date” Results for the period 01.04.2025 to 31.03.2026 attached herewith, being submitted by the company pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, “Review of Interim Financial Information Performed by the Independent Auditor of the Entity”, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

CA Shubh Narayan Singh
Partner
M. No. 511932
UDIN: 26511932FTBWRD6309

Place: New Delhi
Date: 29.05.2026

1019, Naurang House, 21 K.G. Marg, Connaught Place, New Delhi-110001
Contact Details: 011-43067846, 9810096290, 9711246260
Email Id: smgaandco@gmail.com
<http://smgaandco.com>

• DELHI

• KANPUR

• PANIPAT

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

CIN: L67120DL1982PLC289090

Regd. Office: R-489, GF-B, New Rajinder Nagar, New Delhi - 110060
Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.dico.com

STATEMENT OF PROFIT & LOSS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. In 000's)

Particulars	Quarter Ended				Year Ended	
	Quarter Ended 31.03.2026	Preceding Quarter Ended 31.12.2025	Corresponding Quarter Ended 31.03.2025	Current Year Ended 31.03.2026	Previous Year Ended 31.03.2025	
	Audited	Un-audited	Audited	Audited	Audited	Audited
I	1,211.27	2,298.11	1,897.03	3,709.37	3,385.16	
II	629.86	549.88	552.83	2,279.49	2,202.45	
III	1,841.13	2,847.99	2,449.85	5,988.86	5,587.61	
IV						
	853.59	1,941.58	1,795.49	2,795.17	3,240.29	
	262.00	202.00	213.40	790.00	831.70	
	0.31	0.31	0.44	1.25	1.76	
	637.07	114.89	202.69	940.54	704.36	
	1,752.97	2,258.78	2,212.02	4,526.96	4,778.12	
V	88.16	589.20	237.83	1,461.89	809.49	
VI	0.00	0.00	0.00	0.00	0.00	
VII	88.16	589.20	237.83	1,461.89	809.49	
VIII						
	409.33	0.00	209.48	409.33	209.48	
	1.39	0.00	1.52	1.39	1.52	
IX	(322.55)	589.20	26.83	1,051.18	598.49	
X	0.00	0.00	0.00	0.00	0.00	
XI	0.00	0.00	0.00	0.00	0.00	
XII	0.00	0.00	0.00	0.00	0.00	
XIII	(322.55)	589.20	26.83	1,051.18	598.49	
XIV	0.00	0.00	0.00	0.00	0.00	
XV	(322.55)	589.20	26.83	1,051.18	598.49	
XVI						
	(0.093)	0.171	0.008	0.305	0.173	
	(0.093)	0.171	0.008	0.305	0.173	

NOTES: 1. No investor's complaint was received & No complaint pending at the beginning or end of Quarter / Year.

2. Results were taken on record by Audit Committee & Board of Directors in meetings held on 29th May 2026

3. Shares stand Listed at BSE & CSE.

4. Previous Year's / Quarterly figures have been regrouped / rearranged, wherever necessary.

5. Paid-up Capital = 34,50,000 equity shares of Rs. 10/- = Rs. 3,45,00,000/-

For Decorous Investment & Trading Company Ltd.

For S M G A & Co.

Chartered Accountants

Firm's Registration No. 014671C

Smg

CA Shubh Narayan Singh

Partner

Membership No. 511932

Shubh

Amrit

Varsha Jain

WTD & CFO

DIN: 11704482

Amit Gupta

Director

DIN: 00074483

Place: New Delhi
Date: 29.05.2026



Amrit Gupta

DECOROUS INVESTMENT AND TRADING COMPANY LTD.
 Regd. Office: R-489, GF-B, New Rajinder Nagar, New Delhi - 110060
 Tel: 9910003638, Email: decorous1982@gmail.com, Website: www.ditco.com
 CIN: L67120DL1982PLC289090

STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026

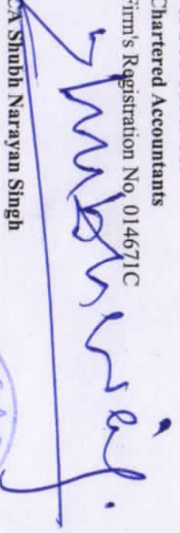
(Rs. In 000's)

Particulars	AS AT 31.3.2026 (Audited)	AS AT 31.03.2025 (Audited)
Assets		
Non-Current Assets		
(a) Property, Plant and Equipment	15.24	16.49
(b) Financial Assets		
(i) Loans	24,111.63	24,300.00
(ii) Other Financial Assets	500.00	500.00
(c) Deferred tax Assets (Net)	7.87	9.25
(d) Other Non Current Asset	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	1,144.81	604.88
(ii) Other Financial Assets	5,234.76	3,994.46
(b) Other Current Assets	36.71	96.34
(c) Current Tax Assets	0.00	218.99
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	34,500.00	34,500.00
(b) Other Equity	4,842.64	3,791.46
Total equity	39,342.64	38,291.46
Current liabilities		
(a) Financial Liabilities		
(i) Trade Payables	30.73	17.65
(b) Current Tax Liability(Net)	267.64	0.00
(c) Other Current Liabilities	110.00	131.30
Total current liabilities	408.37	148.95
Total Equity and liabilities	39,752.00	38,441.00

NOTES:-

- The statement of Assets & Liabilities are in accordance with Indian Accounting Standards as notified by Ministry of Corporate Affairs and other Recognised accounting practices and policies to the extent applicable.
- The value of Assets & Liabilities as on 31.03.2025 and 31.03.2026 is as per IND AS.

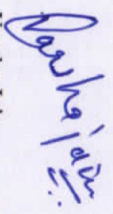
For Decorous Investment & Trading Company Limited

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


CA Shaubh Narayan Singh
 Partner
 Membership No. 511932

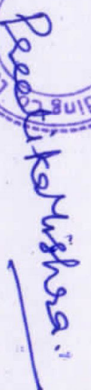
Place: New Delhi
 Date: 29.05.2026




 Varsha Jain
 WTD & CFO
 DIN: 11704482

Amit Gupta
 Director
 DIN: 00074483




 Director

DECOROUS INVESTMENT AND TRADING COMPANY LTD.

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

Tel: 9910003638, Email: decorous1982@gmail.com, Webste: www.ditco.com

CIN: L67120DL1982PLC289090

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In 000's)

PARTICULARS	Year Ended	Year Ended
	31.03.2026 (Audited)	31.03.2025 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	1461.89	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)
CASH GENERATED FROM OPERATIONS	(1,879.63)	(3,246.05)
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	(1,246.55)
CASH AND CASH EQUIVALENTS		
Beginning of the year	604.88	1,851.43
End of the period	1,144.81	604.88

For Decorous Investment & Trading Company Ltd.

Varsha Jain

Varsha Jain
WTD & CFO
DIN: 11704482

Amit Gupta

Amit Gupta
Director
DIN: 00074483

For S M G A & Co.

Chartered Accountants

Firm's Registration No. 0146710

Shreshth Singh

CA Shreshth Narayan Singh
Partner
Membership No. 5111932

Place: New Delhi
Date: 29.05.2026



Prateek Mishra