

DWITIYA TRADING LIMITED

27, Weston Street, 5th Floor, Room No. 526, Kolkata – 700 012

CIN: L67120WB1978PLC031628 Dial – +91 8231927952

Website: www.dwityatrading.in Email ID: info.dwitya@gmail.com

November 10, 2020

To,
The Dept. of Corporate Services,
BSE Ltd.,
Floor 25, P. J. Towers,
Dalal Street,
Mumbai - 400 001
Scrip Code: 538608

To,
The Secretary,
The Calcutta Stock Exchange Ltd.,
7, Lyons Range,
Kolkata-700 001
Scrip Code: 012119

Dear Sir,

Outcome of Board Meeting held on November 10, 2020

This is to inform that, the Board of Directors of the Company in its Meeting held on Thesday, the 10th day of November, 2020 at 5.15 p.m. at the Registered Office of the Company, has inter-alia, considered and approved the following:

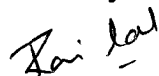
1. Unaudited Financial Results for the quarter & half year ended on September 30, 2020, on the basis of the Limited Review Report conducted by the Statutory Auditor of the Company.

In terms of Regulation 33, copy of the Summarised Unaudited Financial alongwith Limited Review Report and Statement of Assets & Liabilities & Statement of Cash Flow for the quarter and half-year ended on 30th September, 2020, is enclosed herewith in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Meeting commenced at 5.15 p.m. and concluded at 5.45 p.m.

Thanking you,

Yours faithfully,
For Dwitiya Trading Ltd.



Rabi Jalan
Managing Director
DIN: 07001695

Encl. as above

Statement of Unaudited Financial Results for the Quarter and half year ended September 30, 2020

₹ in Lakhs

Particulars	Quarter ended 30.09.2020 (Unaudited)	Quarter ended 30.06.2020 (Unaudited)	Quarter ended 30.09.2019 (Unaudited)	Six Months ended 30.09.2020 (Unaudited)	Six Months ended 30.09.2019 (Unaudited)	Year ended 31.03.2020 (Audited)
I. Revenue from operations	0.34	0.35	0.34	0.69	0.69	1.39
II. Other Income	0.34	0.35	0.34	0.69	0.69	1.39
III. Total Income (I+II)						
IV. Expenses						
a) Cost of materials consumed	-	-	-	-	-	-
b) Purchases of stock-in-trade	-	-	-	-	-	-
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.14	1.14	1.14	2.28	2.28	4.56
d) Employee benefits expense	-	0.02	0.02	0.02	0.05	0.06
e) Finance cost	0.51	0.52	0.52	1.03	1.04	2.08
f) Depreciation and amortisation expense	0.59	0.35	1.15	0.94	1.51	2.56
g) Other Expenses						
(h) Other Expenses-Exceeding 10% of the total expenditure	-	-	-	-	3.00	3.00
-Listing Fees	-	-	-	-	-	0
-Legal & professional Fees	-	-	-	-	-	12.26
Total Expenses	2.24	2.03	2.83	4.27	7.88	10.87
V. Profit / (Loss) from operations before exceptional items and tax (III-IV)	(1.90)	(1.68)	(2.49)	(3.58)	(7.19)	(10.87)
VI. Exceptional items	-	-	-	-	-	-
VII. Profit / (Loss) from ordinary activities before tax (V-VI)	(1.90)	(1.68)	(2.49)	(3.58)	(7.19)	(10.87)
VIII. Tax expense						
a) Current tax	-	-	(2.06)	-	(2.06)	(2.62)
b) Deferred tax	-	-	-	-	-	(1.37)
c) Income of earlier years	(1.90)	(1.68)	(0.43)	(3.58)	(5.13)	(6.88)
IX. Net profit / (loss) for the period from continuing operation (VII-VIII)						
X. Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI. Tax expenses of discontinued operations	-	-	-	-	-	-
XII. Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII. Profit/(loss) for the period (IX+XII)	(1.90)	(1.68)	(0.43)	(3.58)	(5.13)	(6.88)
XIV. Other Comprehensive income						
a) Items that will not be reclassified to profit / (loss)	-	-	-	-	-	-
b) Income tax on items that will not be reclassified to profit / (loss)	-	-	-	-	-	-
XV. Total Comprehensive income (XIII+XIV)	(1.90)	(1.68)	(0.43)	(3.58)	(5.13)	(6.88)
XVI. Paid-up equity share capital (Face value Rs. 2/- each w.e.f. Record Date i.e., 20/02/2017)	501.00	501.00	501.00	501.00	501.00	501.00
XVII. Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	0.00	-	3.57	0.00	3.57	1.82
XVIII. Earnings Per Share (for continuing and discontinued operations) (of Rs. 2/- each) (Not annualised)						
a) Basic	(0.01)	(0.01)	(0.00)	(0.01)	(0.02)	(0.03)
b) Diluted	(0.01)	(0.01)	(0.00)	(0.01)	(0.02)	(0.03)

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10th Nov, 2020. Limited Review of these results as required under Regulation 33 of SEBI (Listing and other Disclosure Requirement) Regulation, 2015 has been completed by Statutory Auditor.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The Figures for the quarter and Twelve months ended March 31, 2020 presented here are IndAS Compliant.
- The Company operates in one reportable business segments i.e. "trading".
- Deferred tax assets in respect of past unused tax losses have not been recognised in view of uncertainty of future taxable profit.
- Previous period figures have been regrouped/rearranged wherever necessary, to confirm to the current period figures.

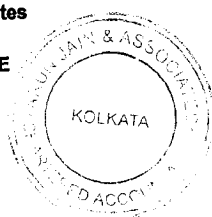
For Arun Jain & Associates
 Chartered Accountants
 Registration No : 325867E

By order of the Board
 For Dwitiya Trading Limited

Rabi

Rabi Jalan
 Managing Director
 DIN: 07001695

Arun Kumar Jain
 Proprietor
 Membership no : 053693
 Dated : 10.11.2020
 Place : Kolkata



UDIN: 20093693 AAAAC 7 5090

Arun Jain & Associates

CHARTERED ACCOUNTANTS

2B, GRANT LANE

2nd FLOOR, ROOM NO. 74

KOLKATA - 700 012

To,
The Board of Directors
Dwitiya Trading Limited
27, Weston Street,
5th Floor, Room No.526
Kolkata-700 012

Sub.:- Limited Review Report for the quarter & half year ended 30.09.2020

We have reviewed the accompanying statement of unaudited financial results of Dwitiya Trading Limited ("the company") for the quarter & half year ended 30.09.2020 (the "statement"). This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. It has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on 'Interim Financial Reporting' Prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 Statements 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 procedures applied to financial data and thus provide 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.

2B, Grant Lane,
(2nd Floor), Room No. 74
Kolkata - 700012

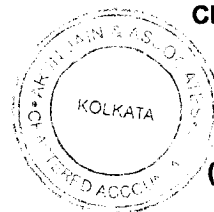
Date: November 10, 2020

UDIN: 200933693 AAAACZ 5094

For Arun Jain & Associates

Chartered Accountants

[FRN - 325867E]



(ARUN KUMAR JAIN)

Proprietor

Membership No. 053693

DWITIYA TRADING CO. LTD.

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT 30TH,SEPTEMBER,2020

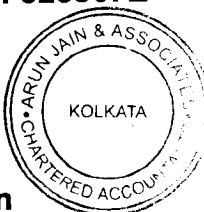
Rs. in Lakhs

Sl. No.	Particluars	Note No.	As at 30/09/2020
			Amt. in Rs.
Assets			
I	Non-current assets		
a	Property, Plant and Equipment	1	4.224
b	Capital work-in-progress		-
c	Investment Property		-
d	Goodwill		-
e	Other Intangible assets	1	1.471
f	Intangible assets under development		-
g	Biological Assets other than bearer plants		-
h	Financial Assets		-
	(i) Investments	2	448.595
	(ii) Trade receivables		-
	(iii) Loans	3	17.480
	(iv) Others		-
i	Deferred tax assets (net)		8.981
j	Other non-current assets		-
	Total Non-current assets		480.751
II	Current assets		
a	Inventories	4	-
b	Financial Assets		-
	(i) Investments		-
	(ii) Trade receivables		7.500
	(iii) Cash and cash equivalents	5	20.579
	(iv) Bank balances other than (iii) above		-
	(v) Loans		-
c	Others		-
d	Current Tax Assets (Net)		-
e	Other current assets	6	2.033
	Total current assets		30.112
	Total Assets		510.863

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Equity and Liabilities			
I	Equity		
a	Equity Share capital	7	501.000
b	Other Equity		
	(i) Retained Earnings	8	-1.758
	Total Equity		499.242
II	Liabilities		
	(1) Non-current liabilities		
a	Financial Liabilities		
	(i) Borrowings	9	-
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises		-
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		-
	(iii) Other financial liabilities		-
b	Provisions		-
c	Deferred tax liabilities (Net)		-
d	Other non-current liabilities		-
	Total Non-current liabilities		-
	(2) Current liabilities		
a	Financial Liabilities		
	(i) Borrowings		-
	(ii) Trade payables	10	-
	(a) Total outstanding dues of micro enterprises and small enterprises		-
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		-
	(iii) Other financial liabilities		-
b	Other current liabilities	11	11.621
c	Provisions	12	-
d	Current Tax Liabilities (Net)		-
	Total current liabilities		11.621
	Total Liabilities		11.621
	Total Equity and Liabilities		510.863

For Arun Jain & Associates
Chartered Accountants
Registration No.: 325867E



Arun
Arun Kumar Jain
Proprietor
Membership no : 053693
UDIN:- 20053693AAAA C25084
Date : 10.11.2020
Place : Kolkata

DWITIYA TRADING CO. LTD.**CASH FLOW STATEMENT FOR THE HALF YEARLY ENDED SEPTEMBER 30, 2020**

Rs.in Lakhs

	Half Year Ended 30th September, 2020
I. Cash flow from Operating Activities	
Net Profit / (Loss) before Tax	₹ (3.580)
<u>Add: Adjustments for:</u>	
Depreciation and amortisation expenses	1.030
Interest Income	(0.693)
Adjustment for Dividend	
Cash flow before working capital changes	(3.243)
<u>Adjustment for Working capital Changes:</u>	
Inventories	
Current Tax Assets	
Trade receivables	(7.500)
Other Current Assets	(0.054)
Other current liabilities	(1.342)
Trade payables	
Long Term Borrowings	
Short-term loans and advances	
Cash flow from operating activities before taxes paid	(12.140)
Less: Taxes Paid	
Cash flow from Operating Activities	(12.140)
II. Cash flow from Investing Activities	
Purchase of Assets	
Proceeds from sale of Investment	30.000
Cash flow from Investing Activities	30.000
III. Cash flow from Financing Activities	
Increase/Decrease in Loan	(0.693)
Interest on Loan	0.693
Cash flow from Financing Activities	0
Net Increase / (Decrease) in Cash flow (I + II + III)	17.860
Opening Cash / Cash Equivalents	2.719
Closing Cash / Cash Equivalents	20.579

In terms of our report attached.

For Arun Jain & Associates

Chartered Accountants

Registration No : 325867E

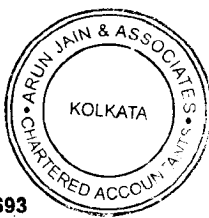
Arun Kumar Jain

Proprietor

Membership no : 053693

Date : 10.11.2020

Place : Kolkata



UDIN: 20053693 AAAACZ 5084