

# DWITIYA TRADING LIMITED

27, Weston Street, 5<sup>th</sup> Floor, Room No. 526, Kolkata – 700 012  
CIN: L67120WB1978PLC031628 Dial – +91 8231927952  
Website: www.dwityatrading.in Email ID: info.dwitya@gmail.com

February 14, 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 February 14, 2020

This is to inform that, the Board of Directors of the Company in its Meeting held on Friday, the 14<sup>th</sup> day of February, 2020 at 2.45 p.m. at the Registered Office of the Company, has inter-alia, considered and approved the following:

1. Unaudited Financial Results for the quarter and Nine month ended on 31<sup>st</sup> December, 2019, 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 for the quarter and Nine month ended on 31<sup>st</sup> December, 2019, 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 2.45 p.m. and concluded at 3:30 p.m.

Thanking you,

Yours faithfully,  
For Dwitiya Trading Ltd.

  
Rabi Jalan  
Managing Director  
DIN: 07001695

Encl. as above

# **Arun Jain & Associates**

CHARTERED ACCOUNTANTS

2B, GRANT LANE

2<sup>nd</sup> FLOOR, ROOM NO. 74

KOLKATA - 700 012

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

**Sub.- Limited Review Report for the quarter & nine month ended 31.12.2019**

We have reviewed the accompanying statement of unaudited financial results of **Dwitiya Trading Limited ("the company")** for the quarter & nine month ended 31.12.2019 (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.

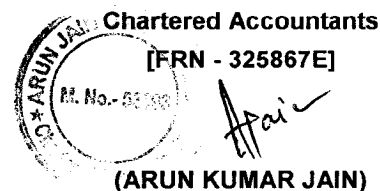
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Statements Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the 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,  
(2<sup>nd</sup> Floor), Room No. 74  
Kolkata - 700012

Date: February 14, 2020

For Arun Jain & Associates



(ARUN KUMAR JAIN)

Proprietor

Membership No. 053693

**DWITIYA TRADING CO.LIMITED**  
 Regd. Office-27, Weston Street, 5th Floor, Room No. 526, Kolkata-700 012  
 CIN-L67120WB1978PLC031628, Phone No. +918231927952  
 Email ID-info.dwitiya@gmail.com, Website-www.dwityatrading.com

**Statement of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2019**

₹ in Lakhs

Particulars	Quarter ended 31.12.2019 (Unaudited)	Quarter ended 30.09.2019 (Unaudited)	Quarter ended 31.12.2018 (Unaudited)	Nine Months ended 31.12.2019 (Unaudited)	Nine Months ended 31.12.2018 (Unaudited)	Year ended 31.03.2019 (Audited)
I. Revenue from operations	-	-	-	-	0.55	0.56
II. Other Income	0.35	0.34	0.31	1.04	0.95	1.27
III. Total Income (I+II)	0.35	0.34	0.31	1.04	1.50	1.83
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-	-	-	-	-	0.32	0.32
d) Employee benefits expense	1.14	1.14	1.14	3.42	3.42	4.56
e) Finance cost	0.00	0.02	0.06	0.05	0.22	0.27
f) Depreciation and amortisation expense	0.52	0.52	0.57	1.56	1.87	2.39
g) Other Expenses	0.85	1.15	0.81	2.36	1.70	2.00
(h) Other Expenses-Exceeding 10% of the total expenditure						
-Listing Fees	-	-	-	3.00	2.50	2.50
-Legal & professional Fees	-	-	-	-	-	2.47
Total Expenses	2.51	2.83	2.58	10.39	10.03	14.51
V. Profit / (Loss) from operations before exceptional items and tax (III-	(2.16)	(2.49)	(2.27)	(9.35)	(8.53)	(12.68)
VI. Exceptional items	-	-	-	-	-	-
VII. Profit / (Loss) from ordinary activities before tax (V-VI)	(2.16)	(2.49)	(2.27)	(9.35)	(8.53)	(12.68)
VIII. Tax expense	-	-	-	-	-	-
a) Current tax	-	-	-	-	-	-
b) Deferred tax	(0.56)	(2.06)	3.28	(2.62)	0.54	(3.24)
IX. Net profit / (loss) for the period from continuing operation (VII-VIII)	(1.60)	(0.43)	(5.55)	(6.73)	(9.07)	(9.44)
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)	(1.60)	(0.43)	(5.55)	(6.73)	(9.07)	(9.44)
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)	(1.60)	(0.43)	(5.55)	(6.73)	(9.07)	(9.44)
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	1.98	-	7.48	1.98	7.48	8.70
XVIII. Earnings Per Share (for continuing and discontinued operations) (of Rs. 2/- each) (Not annualised)						
a) Basic	(0.01)	(0.00)	(0.02)	(0.03)	(0.04)	(0.04)
b) Diluted	(0.01)	(0.00)	(0.02)	(0.03)	(0.04)	(0.04)

**Notes:**

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14th February, 2019.
- The Company has adopted Indian Accounting Standard (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, with effect from 01.04.2017 and accordingly these financial results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The Company operates in one reportable business segments i.e. "trading".
- 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

Arun Kumar Jain  
 Proprietor  
 Membership no : 053693  
 Dated the 14th Day of February, 2020  
 Place : Kolkata

By order of the Board  
 For Dwitiya Trading Co. Limited

Rabi Jalan  
 Managing Director  
 DIN: 07001695

UDIN - 20053693AAAAAS9550