

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.dwitiya@gmail.com

February 12, 2022

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 12, 2022

This is to inform that, the Board of Directors of the Company in its Meeting held on Saturday, the 12th day of February, 2022 at the Registered Office of the Company, has inter-alia, considered and approved the following:

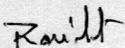
1. Unaudited Financial Results for the quarter and Nine month ended on 31st December, 2021, on the basis of the Limited Review Report conducted by the Statutory Auditor of the Company.

In terms of Regulation 33, copy of the Summarised Unaudited Financial alongwith Limited Review Report for the quarter and Nine month ended on 31st December, 2021, 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 14.30 p.m. and concluded at 15.00 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
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 & nine month ended 31.12.2021

We have reviewed the accompanying statement of unaudited financial results of **Dwitiya Trading Limited** ("the company") for the quarter & nine month ended 31.12.2021 (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: February 12, 2022

For Arun Jain & Associates
Chartered Accountants
[FRN - 325867E]



(ARUN KUMAR JAIN)
Proprietor

Membership No. 053693

UDJN:22053693ABDCLJ9677

Statement of Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2021

₹ in Lakhs

Particulars	Quarter ended 31.12.2021 (Unaudited)	Quarter ended 30.09.2021 (Unaudited)	Quarter ended 31.12.2020 (Unaudited)	Nine Months ended 31.12.2021 (Unaudited)	Nine Months ended 31.12.2020 (Unaudited)	Year ended 31.03.2021 (Audited)
I. Revenue from operations	-	-	-	-	-	-
II. Other Income	0.35	0.34	0.35	1.04	1.04	1.60
III. Total Income (I+II)	0.35	0.34	0.35	1.04	1.04	1.60
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-	-	-	-	-	-	-
d) Employee benefits expense	1.14	1.14	1.14	3.42	3.42	4.56
e) Finance cost	-	-	0.01	-	0.03	0.03
f) Depreciation and amortisation expense	0.27	0.51	0.51	1.29	1.54	2.05
g) Other Expenses	1.23	1.36	1.22	3.88	2.16	3.06
(h) Other Expenses-Exceeding 10% of the total expenditure						
-Listing Fees	-	-	-	-	-	-
-Legal & professional Fees	-	-	-	-	-	-
Total Expenses	2.64	3.01	2.88	8.59	7.15	9.70
V. Profit / (Loss) from operations before exceptional items and tax (III-IV)	(2.29)	(2.67)	(2.53)	(7.55)	(6.11)	(8.10)
VI. Exceptional Items	-	-	-	-	-	-
VII. Profit / (Loss) from ordinary activities before tax (V-VI)	(2.29)	(2.67)	(2.53)	(7.55)	(6.11)	(8.10)
VIII. Tax expense						
a) Current tax	-	-	-	-	-	-
b) Deferred tax	-	-	-	-	-	-
C) Income for earlier years	-	-	-	-	-	-
IX. Net profit / (loss) for the period from continuing operation (VII-VIII)	(2.29)	(2.67)	(2.53)	(7.55)	(6.11)	(8.10)
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)	(2.29)	(2.67)	(2.53)	(7.55)	(6.11)	(8.10)
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)	(2.29)	(2.67)	(2.53)	(7.55)	(6.11)	(8.10)
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	-	-	-	-	-	-6.28
XVIII. Earnings Per Share (for continuing and discontinued operations) (of Rs. 2/- each) (Not annualised)						
a) Basic	(0.01)	(0.01)	(0.01)	(0.03)	(0.02)	(0.03)
b) Diluted	(0.01)	(0.01)	(0.01)	(0.03)	(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 12th
- 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 12th Day of February, 2022
 Place : Kolkata

UDIN: 22053693ABOCLJ9677



By order of the Board
 For Dwitiya Trading Co. Limited

Rabi Jalan
 Managing Director
 DIN: 07001695