

Arun Jain & Associates

CHARTERED ACCOUNTANTS

2B, GRANT LANE
2ND FLOOR, ROOM NO. 74
KOLKATA - 700 012

To,
The Board of Directors
Dwitiya Trading Limited
40, Strand Road,
4th Floor, Room No. 15B,
Kolkata - 700 001

Dear Sirs,

Sub. : Limited Review Report for the quarter ended 30.06.2015

1. We have reviewed the accompanying statement of unaudited financial results of Dwitiya Trading Limited ("the company") for the quarter ended 30.06.2015 (the "statement"), except for the disclosure regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosure made by management and have not been reviewed by us. 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.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors 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.
3. 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 recognition and measurement principles laid down in Accounting Standards 25 "Interim Financial Reporting", specified under section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement 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: 13th August, 2015



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

Arun Jain
(CA ARUN KUMAR JAIN)
Proprietor
Membership No. 053693

DWITIYA TRADING LIMITED
(Formerly Known as B.B.Investments Ltd.)
CIN-L67120WB1978PLC031628
Regd. Office-40, Strand Road, 4th floor, Room No.15B, Kolkata-700 001
Phone No.033-4063 6075, Email ID:info@dwitiyatrading.com
Website-www.dwitiyatrading.com

SUMMARISED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2015

₹ in lacs

Sl. No.	PARTICULARS	Quarter Ended on			Twelve Months Ended
		30/06/2015 (Reviewed)	31/03/2015 (Reviewed)	30/06/2014 (Audited)	31/03/2015 (Audited)
1	Income from Operations				
	(a) Net Sales/Income from Operations	63.58	41.40	-	41.40
	(b) Other Operating Income	-	-	-	-
	Total income from Operations (Net)	63.58	41.40	-	41.40
2	Expenses				
	(a) Cost of materials consumed	-	-	-	-
	(b) Purchases of stock-in-trade	50.63	48.08	-	48.08
	(c) Changes in inventories of finished goods, work-in-progress & stock-in-trade	3.46	(8.04)	-	(8.04)
	(d) Employee Benefits expenses	1.03	0.93	0.40	4.78
	(e) Depreciation and amortisation expenses	0.02	-	-	-
	(f) Other Expenses	3.13	16.51	6.16	25.27
	Total Expenses	58.26	57.48	6.56	70.09
3	Profit from operations before other income, finance costs & exceptional items (1-2)	5.32	(16.08)	(6.56)	(28.69)
4	Other Income	-	5.53	6.88	32.38
5	Profit from ordinary activities before finance costs and exceptional items (3+4)	5.32	(10.55)	0.32	3.69
6	Finance costs	-	-	-	-
7	Profit from ordinary activities after finance costs but before exceptional items (5-6)	5.32	(10.55)	0.32	3.69
8	Exceptional Items	-	-	-	-
9	Profit(+)/Loss(-) from ordinary activities before tax (7-8)	5.32	(10.55)	0.32	3.69
10	Tax Expense	(1.64)	(1.24)	-	(1.24)
11	Net Profit(+)/Loss(-) from ordinary activities after tax (9-10)	3.68	(11.79)	0.32	2.45
12	Extraordinary items (net of tax expense)	-	-	-	-
13	Net Profit(+)/Loss(-) for the period (11-12)	3.68	(11.79)	0.32	2.45
14	Paid-up Equity Share Capital (Face value Rs. 10/- each)	501.00	501.00	501.00	501.00
15	Reserves excluding Revaluation Reserves	-	-	-	27.18
16	Earning Per Share (EPS) (in Rs.) (Not annualised)				
a	Basic and diluted EPS (of Rs. 10/- each) before Extraordinary items	0.07	(0.24)	0.01	0.05
b	Basic and diluted EPS (of Rs.10/- each) after Extraordinary items	0.07	(0.24)	0.01	0.05
A PARTICULARS OF SHAREHOLDING					
1	Public Shareholding				
	-Number of Shares	4,981,553	4,981,553	4,967,100	4,981,553
	-Percentage of shareholding	99.43	99.43	99.14	99.43
2	Promoters and Promoter Group Shareholding				
a)	Pledged/Encumbered				
	- Number of shares	Nil	Nil	Nil	Nil
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil
	- Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil
b)	Non-encumbered				
	- Number of shares	28,447	28,447	42,900	28,447
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00
	- Percentage of shares (as a % of the total share capital of the company)	0.57	0.57	0.86	0.57

Particulars	3 months ended 30/06/2015
B INVESTORS COMPLAINTS	
Pending at the beginning of the quarter	-
Received during the quarter	-
Disposed of during the quarter	-
Remaining unresolved at the end of the quarter	-

Note (1) The Audit Committee reviewed the above results in its Meeting held on 13th August, 2015. The Board of Directors at its Meeting held on 13th August, 2015 approved the above results and its release.
(2) Figures have been re-grouped/re-arranged wherever necessary.

For Arun Jain & Associates
Chartered Accountants
Registration No : 325867E
Arun Jain
Arun Jain
Proprietor
Membership no : 053693



For Dwitiya Trading Limited
Rabi Jalan
Rabi Jalan
Managing Director
DIN-07001695

Dated the 13th Day of August, 2015
Place : Kolkata