

DWITIYA TRADING LIMITED
(FORMERLY KNOWN AS B B INVESTMENTS LIMITED)
2A, RAMANATH SADHU LANE, KOLKATA- 700007
AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 31ST MARCH, 2014

Particulars	STANDALONE (Rs in Lakhs)					CONSOLIDATED (Rs in Lakhs)				
	QUARTER ENDED			ACCOUNTING YEAR ENDED		QUARTER ENDED			ACCOUNTING YEAR ENDED	
	31/03/2014 Unaudited	31/12/2013 Unaudited	31/03/2013 Unaudited	31/03/2014 Audited	31/03/2013 Audited	31/03/2014 Unaudited	31/12/2013 Unaudited	31/03/2013 Unaudited	31/03/2014 Audited	31/03/2013 Audited
1 a. Net Sales/Income from operation	36.07	38.44	34.83	136.70	127.31	36.07	38.44	34.83	136.70	127.31
b. Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Income from Operations	36.07	38.44	34.83	136.70	127.31	36.07	38.44	34.83	136.70	127.31
2 Expenses										
a. Increase/decrease in stock in trade and work in progress	1.85	0.00	0.00	0.00	0.00	1.85	0.00	0.00	0.00	0.00
b. Consumption of raw materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Purchase of traded goods	47.74	37.45	29.27	147.71	121.28	47.74	37.45	29.27	147.71	121.28
d. Employees cost	2.57	2.12	1.08	8.78	1.08	2.57	2.12	1.08	8.78	1.08
e. Depreciation	0.02	0.02	3.11	0.08	0.08	0.02	0.02	3.91	0.08	0.08
f. Other Expenditure	0.23	1.33	3.33	6.33	6.38	0.34	1.38	3.45	6.49	7.31
Total Expenses	52.41	40.92	36.79	162.90	128.83	52.52	40.97	37.71	163.06	129.76
3 Profit (+)/ Loss (-) from Operations before other income, finance costs and exceptional items (1-2)	-16.34	-2.48	-1.96	-26.20	-1.52	-16.45	-2.53	-2.88	-26.36	-2.44
4 Other Income	15.25	4.07	1.70	27.09	1.76	15.38	4.07	2.68	27.22	2.74
5 Profit (+)/ Loss (-) from Ordinary Activities before finance costs and exceptional items (3+4)	-1.09	1.59	-0.26	0.88	0.25	-1.07	1.54	-0.20	0.86	0.30
6 Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7 Profit (+)/ Loss (-) from Ordinary Activities after finance costs but before exceptional items (5-6)	-1.09	1.59	-0.26	0.88	0.25	-1.07	1.54	-0.20	0.86	0.30
8 Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 Profit (+)/ Loss (-) from Ordinary Activities before Tax (7+8)	-1.09	1.59	-0.26	0.88	0.25	-1.07	1.54	-0.20	0.86	0.30
10 Tax Expenses- Current	0.27	0.00	0.00	0.27	0.05	0.27	-	0.00	0.27	0.27
- Deferred	0.02	0.00	0.00	0.02	0.01	0.02	-	0.00	0.02	0.01
11 Net Profit (+)/ Loss (-) from Ordinary Activities after Tax (9-10)	-1.38	1.59	-0.26	0.60	0.19	-1.36	1.54	-0.20	0.58	0.02
12 Extraordinary Items (net of tax expenses Rs. _____)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Net Profit(+)/ Loss(-) for the period (11-12)	-1.38	1.59	-0.26	0.60	0.19	-1.36	1.54	-0.20	0.58	0.02
14 Share of Profit/(loss) of Associates	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Minority Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 Net Profit (+)/ Loss (-) from after Taxes, minority interest and share of profit/(loss) of associates	-1.38	1.59	-0.26	0.60	0.19	-1.36	1.54	-0.20	0.58	0.02
17 Paid-up Equity Share Capital (Face Value Rs:10/-)(in Lakh)	501.00	501.00	21.00	501.00	21.00	501.00	501.00	21.00	501.00	21.00
18 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year (In Lakhs)	-	0.00	0.00	24.74	26.32	-	0.00	0.00	24.31	25.80
19 Earning Per Shares (EPS) basic & diluted(not annualised)	(0.03)	0.03	-0.12	0.01	0.09	(0.03)	0.03	-0.10	0.01	0.01

PART- II- SELECTED INFORMATION FOR THE QUARTER & YEAR ENDED ON 31ST MARCH, 2014

S. No.	Particulars	Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31/03/2014	31/12/2013	31/03/2013	31/03/2014	31/03/2013	31/03/2014	31/12/2013	31/03/2013	31/03/2014	31/03/2013
1	Public Shareholding										
	a. Number of Shares	4,967,100	4,967,100	149,600	4,967,100	149,600	4,967,100	4,967,100	149,600	4,967,100	149,600
	b. Percentage of Shareholding	99.14%	99.14%	71.20%	99.14%	71.20%	99.14%	99.14%	71.20%	99.14%	71.20%
2	Promoters and Promoter Group Shareholding										
	a. Pledged/Encumbered	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	-Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	-Percentage of Shares (as a % of the total shareholding of Promoter and Promoter Group)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	-Percentage of Shares (as a % of the total share Capital of the Company)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	b. Non - Encumbered										
	-Number of Shares	42,900	42,900	60,400	42,900	60,400	42,900	42,900	60,400	42,900	60,400
	-Percentage of Shares(as a % of the total shareholding of Promoter and Promoter Group)	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
	-Percentage of Shares(as a % of the total share Capital of the Company)	0.86%	0.86%	28.80%	0.86%	28.80%	0.86%	0.86%	28.80%	0.86%	28.80%

B	INVESTOR COMPLAINTS	31/03/2014
	Pending at the beginning of the Quarter	NIL
	Received during the Quarter	NIL
	Resolved during the Quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

Notes:

- 1.The above Results of the Company were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27/05/2014
- 2.Figures of the Previous Year /Period have been regrouped/recasted wherever necessary
3. Figures of the last quarter are the balancing figures between the audited figures in respect of the full financial year and the year to date figures up to the third quarter of the respective financial year.
4. The above results will be available on Company's website www.bbinvestments.co.in
5. During the quarter/ year ended 31st March, 2014 and the corresponding previous quarter/year, the Company has operated only in one segment, namely, trading activity and only in one geographical segment. Hence segment reporting is not given.
6. Company received fresh certificate of incorporation consequent to its name change from B B Investments Ltd to Dwitiya Trading Ltd on 8th January, 2014 but there was no change in business activity.

7. Statement of Assets & Liabilities:

PARTICULARS	AS AT 31.03.2014		AS AT 31.03.2013	
	Audited		Audited	
	STANDALONE	CONSOLIDATED	STANDALONE	CONSOLIDATED
EQUITY AND LIABILITIES				
SHAREHOLDERS' FUNDS				
(a) Share Capital	501.00	501.00	21.00	21.00
(b) Reserves and Surplus	24.74	24.31	26.32	25.80
(c) Money Received against share warrants	-	-	-	-
Sub-total - Shareholders' funds	525.74	525.31	47.32	46.80
Share Application Money pending allotment	-	-	480.00	480.00
Minority Interest	-	-	-	-
Loan & Liability	-	-	-	-
Non-current liabilities				
(a) Trade Payables	126.16	126.16	238.08	238.08
(b) Deferred tax liabilities (net)	-	-	-	-
(c) Other current liabilities	0.10	0.20	0.08	0.18
(d) Short-term provisions	0.14	0.14	0.14	0.36
Sub-total - Non-current liabilities	126.40	126.49	238.29	238.62
Total - Equity and Liabilities	652.14	651.80	765.61	765.42
ASSETS				
Non-current Assets				
(a) Fixed Assets	0.23	0.23	0.31	0.31
(b) Non-current investments	147.68	138.24	318	308.56
(c) Deferred tax assets (net)	0.10	0.10	0.12	0.12
(d) Other non-current assets	-	-	-	-
Sub-total - Non-current assets	148.01	138.57	318.50	308.99
Current Assets				
(a) Inventories	1	1	1	1
(b) Trade receivables	81.70	81.70	132.85	132.85
(c) Cash and cash equivalents	6.86	15.97	10.37	19.68
(d) Short-term loans and advances	414.57	414.57	302.90	302.90
(e) Other currents assets	-	-	-	-
Sub-total - Current assets	504.12	513.23	447.11	456.43
Total - Assets	652.14	651.80	765.61	765.42

DWITIYA TRADING LIMITED

Place: Kolkata
Date: 27/05/2014

GANGA DHAR SAIL
MANAGING DIRECTOR