

Arun Jain & Associates

CHARTERED ACCOUNTANTS

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

To,
The Board of Directors
Dwitiya Trading Limited
96/59, Old Calcutta Road, (Jagrati Abasan), 4th Floor,
Barrackpur, Talpukur, Titagarh, Kolkata - 700 123

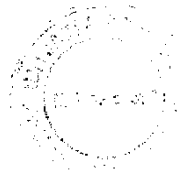
Limited Review Report of the Statutory Auditors on the Unaudited Standalone Financial Results for the Quarter and nine months ended on 31st December, 2014

1. We have reviewed the accompanying statement of unaudited financial results of **DWITIYA TRADING LIMITED** (the Company) for the quarter and nine months ended 31st December, 2014 except for the disclosures regarding "Public Shareholding" and "Promoter and Promoter Group Shareholding" which have been traced from disclosures made by the management and have not been reviewed by us. The 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 of Review Engagement (SRE) 2410, "Review of Interim Financial 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.
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 applicable accounting standards 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 in which it is to be disclosed, or that it contains any material mis-statement."

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

Date: 19th January, 2015

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




(CA ARUN KUMAR JAIN)
Proprietor
Membership No. 053693

DWITIYA TRADING LIMITED
(FORMERLY KNOWN AS B B INVESTMENTS LIMITED)
96/95 Old Calcuta Road, (Jagruti Absan), 4th Floor, Barrackpur, Titagarh, Kolkata -700123
UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED ON 31ST DECEMBER, 2014
CIN No L67120WB1978PLC031628

Particulars	(in Lacs)					
	Three months ended (31/12/2014)	Previous 3 months ended (30/09/2014)	Corresponding three months in the previous year (31/12/2013)	Year to date figures for current Period ended (31/12/2014)	Year to date figures for the previous year ended (31/12/2013)	Previous accounting year ended (31/03/2014)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 (a) Net Sales/Income from operation			38.44		100.63	136.70
(b) Other Operating Income			4.07			
Total Income (1+2)			42.51		100.63	139.70
2 Expenses						
a. Increase/decrease in stock in trade and work in progress	-				(1.85)	
b. Consumption of raw materials	-					
c. Purchase of traded goods	-		37.45		99.97	147.71
d. Employees cost		3.45	2.12	3.65	6.21	9.78
e. Depreciation	-		0.02		0.06	0.08
f. Other expenditure	0.27	0.98	1.33	1.79	6.10	6.33
(any item exceeding 10% of the total - Listing Fees)		1.35		6.97		
Total Expenses	0.27	5.78	40.91	12.61	110.49	162.90
3 Profit/(Loss) from Operations before other items	(0.27)	(5.78)	1.60	(12.61)	(9.86)	(26.20)
4 Other Income	8.00	11.97		26.85	11.84	27.09
5 Profit (+)/ Loss (-) from Ordinary Activities before finance costs	7.73	6.19	1.60	14.24	1.98	0.89
6 Finance Costs						
7 Net Profit (+)/ Loss (-) from Ordinary Activities after finance costs but before exceptional items (5-6)	7.73	6.19	1.60	14.24	1.98	0.89
8 Exceptional Items						
9 Profit/(Loss) from ordinary activities after tax (7-8)	7.73	6.19	1.60	14.24	1.98	0.89
10 Tax Expenses						0.27
11 Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	7.73	6.19	1.60	14.24	1.98	0.62
12 Extraordinary Items						
13 Paid-up Equity Share Capital (Face Value Rs:10/-)	501.00	501.00	501.00	501.00	501.00	501.00
14 Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	24.74	24.73	26.32	24.75	26.32	26.32
15 Earning Per Shares (EPS)						
a) Basic and diluted EPS before Extraordinary Items for the period, for the year to date and for the previous year (not to be annualised)	0.15	0.12	0.03	0.30	0.04	0.01
b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualised)	0.15	0.12	0.03	0.30	0.04	0.01

PART- II- SELECTED INFORMATION FOR THE QUARTER/YEAR ENDED 31ST DECEMBER, 2014

PARTICULARS OF SHAREHOLDING


A. Public Shareholding						
a. Number of Shares	4,981,553	4,967,100	4,967,100	4,981,553	4,967,100	4,967,100
b. Percentage of Shareholding	99.43%	99.14%	99.14%	99.43%	99.14%	99.14%
B. Promoters and Promoter Group Shareholding						
a. Pledged/Encumbered	NIL	NIL	NIL	NIL	NIL	NIL
-Number of Shares	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
-Percentage of Shares (as a % of the total share Capital of the Company)	NIL	NIL	NIL	NIL	NIL	NIL
b. Non - Encumbered						
-Number of Shares	28447	42,900	42,900	28447	42,900	42,900
-Percentage of Shares(as a % of the total shareholding of Promoter and Promoter Group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
-Percentage of Shares(as a % of the total share Capital of the Company)	0.57%	0.86%	0.86%	0.57%	0.86%	0.86%

INVESTOR COMPLAINTS		31/12/2014
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 :

- The above results were reviewed by the Audit Committee and thereafter taken on record by the Board of Directors at its meeting held on 19/01/2015 . The Statutory Auditors have carried out the Limited Review of the above Financial Results.
- Figures for the previous year/quarter have been regrouped/recasted wherever necessary.

For Arun Jain & Associates

Chartered Accountants
Registration No. 325867E


Arun Jain
Proprietor
Membership No.053693
Place :- Kolkata
Date: 19/01/2015

Dwitiya Trading Limited



Rabi Jalan
Managing Director
DIN: 07001695

