

DWITIYA TRADING LIMITED

27, Weston Street, 5th Floor, Room No. 526, Kolkata – 700 012

CIN: L67120WB1978PLC031628 Dial – +91 8231927952

Website: www.dwityatrading.com Email ID: info.dwitiya@gmail.com

May 30, 2018

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 May 30, 2018

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform that the Board of Directors of the Company at its Board Meeting held on Wednesday, the 30th day of May, 2018, at the Registered Office of the Company at 5.00 p.m., has, inter-alia, considered and approved the following:-

1. Audited Statement of Financial Results of the Company under Indian Accounting Standards (Ind AS) for the Quarter and Financial Year ended on March 31, 2018 along with Independent Auditors' Report on the Financial Results for the year ended on March 31, 2018, in compliance with Regulation 33 of Listing Regulations.
2. Has not recommended any dividend for the Financial Year ended on March 31, 2018.

The meeting commenced at 5.00 p.m. and concluded at 6.15 p.m.

Thanking you,

Yours faithfully,

For Dwitiya Trading Ltd.

Rabi Jalan
Managing Director
DIN: 07001695

DWITIYA TRADING LIMITED

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May 30, 2018

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~~To,
The Secretary,
The Calcutta Stock Exchange Ltd.,
7, Lyons Range,
Kolkata-700 001
Scrip Code: 012119~~

Dear Sir,

Sub.: Audited Statement of Financial Results for the Quarter and Year ended on March 31, 2018

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), enclosed please find herewith following:-

- i. Independent Auditors' Report on the Statement of Financial Results for the year ended on March 31, 2018.
- ii. Audited Statement of Financial Results of the Company for the Quarter and Financial Year ended on March 31, 2018.
- iii. Audited Statement of Assets & Liabilities as on 31st March, 2018.
- iv. Declaration (For Audit Report with Unmodified Opinion).

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

Auditor's Report On Quarterly Financial Results and Year to Date Results of Dwitiya Trading Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**To
The Board of Directors of Dwitiya Trading Limited**

1. We have audited the quarterly Financial Results ("Results") of Dwitiya Trading Limited ("The Company") for the quarter ended March 31, 2018 & the year to date Results for the period from April 1, 2017 to March 31, 2018, attached herewith, being submitted by Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This quarterly Financial Results as well as the year to date Results have been prepared on the basis of interim financial statements, which are the responsibility of the Company's Management. Our Responsibility is to express an opinion on these Financial Results based on our audit of such interim financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the standard on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Results included in the statement are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amount disclosed as Results. An audit also includes assessing the accounting principles used & significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial Results as well as the year to date results:
 - I. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 in this regard;
 - and
 - II. give a true and fair view of the net loss and other financial information for the quarter ended March 31, 2018 as well as the year to date Results for the period from April 1, 2017 to March 31, 2018.
4. The statement includes the Results for the quarter ended March 31, 2018 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. This statement is based on and should be read with the audited Ind AS financial statement of the Company for the year ended March 31, 2018 on which we issued an unmodified audit opinion.

**For Arun Jain & Associates
Chartered Accountants
[FRN - 325867E]****2B, Grant Lane,
(2nd Floor), Room No. 74
Kolkata - 700012****Date: May 30, 2018****(Arun Kumar Jain)
Proprietor
Membership No. 053693**

Statement of Audited Financial Results for the Quarter and Twelve Months ended March 31, 2018

Particulars	in Lakhs				
	Quarter ended 31.03.2018 (Audited)	Quarter ended 31.12.2017 (Unaudited)	Quarter ended 31.03.2017 (Audited)	Year ended 31.03.2018 (Audited)	Year ended 31.03.2017 (Audited)
I. Revenue from operations	-	-	35.82	-	99.40
II. Other Income	0.55	0.29	0.78	1.86	1.69
III. Total Income (I+II)	0.55	0.29	36.60	1.86	101.09
IV. Expenses					
a) Cost of materials consumed	-	-	-	-	-
b) Purchases of stock-in-trade	0.00	0.32	22.05	0.32	72.73
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.00)	(0.32)	-	(0.32)	1.52
d) Employee benefits expense	1.15	1.53	1.51	5.20	4.93
e) Finance cost	0.10	0.11	0.15	0.49	0.26
f) Depreciation and amortisation expense	0.63	0.64	0.62	2.55	1.98
g) Other Expenses	0.51	1.02	2.23	3.24	6.47
(h) Other Expenses-Exceeding 10% of the total expenditure					
-Rent	-	-	-	-	-
-Legal, Professional & consultancy Fees	-	-	-	-	-
-Listing Fees	-	-	-	3.17	2.58
-RTA & Custodian Fees	-	-	-	-	1.93
Total Expenses	2.39	3.30	26.56	14.64	92.40
V. Profit / (Loss) from operations before exceptional items and tax (III-IV)	(1.84)	(3.01)	10.04	(12.78)	8.69
VI. Exceptional items	-	-	-	-	-
VII. Profit / (Loss) from ordinary activities before tax (V-VI)	(1.84)	(3.01)	10.04	(12.78)	8.69
VIII. Tax expense					
a) Current tax	-	-	2.76	-	2.76
b) Deferred tax	(0.16)	(0.86)	-	(3.43)	0.31
IX. Net profit / (loss) for the period from continuing operation (VII-VIII)	(1.69)	(2.15)	7.28	(9.36)	5.62
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)	(1.69)	(2.15)	7.28	(9.36)	5.62
XIV. Other Comprehensive income					
a) Items that will not be reclassified to profit / (loss)	-	-	-	-	(2.54)
b) Income tax on items that will not be reclassified to profit / (loss)	-	-	-	-	0.78
XV. Total Comprehensive income (XIII+XIV)	(1.69)	(2.15)	7.28	(9.36)	3.86
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
XVII. Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	16.55	31.78
XVIII. Earnings Per Share (for continuing and discontinued operations) (of Rs. 2/- each) (Not annualised)					
a) Basic	(0.01)	(0.01)	0.03	(0.04)	0.02
b) Diluted	(0.01)	(0.01)	0.03	(0.04)	0.02

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2018.
- 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 financial results, presented in accordance with Ind AS 101- First - Time Adoption of Indian Accounting Standard, have been prepared in accordance with the recognition and measurement principles in Ind AS - 34 - Interim Financial Reporting.
- Figures for the quarter ended March 31, 2018 and March 31, 2017 are the balancing figures between the audited figures in respect of full financial year and published year to date figures upto the third quarter of the relevant financial year.
- The Company operates in one reportable business segments i.e. "trading".
- Reconciliation between financial results as per previous Indian GAAP and Ind AS for the quarter and twelve months ended March 31, 2018:-

Description	Sub Notes	in Lakhs	
		Quarter ended March 31, 2018	Year ended March 31, 2018
Net Profit as per previous GAAP		(1.69)	(5.93)
1. Fair Valuation adjustments for financial assets	(1)	-	-
2. Actuarial loss on employee defined benefits plan recognised in OCI	(2)	-	-
3. Other adjustments		-	-
4. Deferred Tax impacts on Ind AS adjustments	(3)	(0.16)	(3.43)
Net Profit as per Ind AS		(1.84)	(9.36)

- Under Indian GAAP, Current Investment were measured at lower of cost and net realisable value. Under Ind AS, financial assets other than those valued at amortised cost are subsequently measured at fair value. Investments in equity shares have been classified at fair value through statement of profit and loss.
- Under Indian GAAP, re-measurement gain/loss on defined benefit plans is charged to the statement of profit and loss. Under Ind AS, such re-measurement gain/loss is reported as an item that will not be reclassified to profit or loss under the statement of other comprehensive income (OCI).
- Under Indian GAAP, deferred taxes are recognised using income statement approach i.e. reflecting the tax effects of timing of differences between accounting income and taxable income for the period. The impact of transition adjustments together with the Ind AS mandate of using balance sheet approach under Indian GAAP for computation of deferred has resulted in consequential impact to statement of profit and loss.
- 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

By order of the Board
 For Dwitiya Trading Limited

Arun Kumar Jain
 Proprietor
 Membership no : 053693
 Dated the 30th Day of May, 2018
 Place : Kolkata

Rabi Jalan
 Managing Director
 DIN: 07001695

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

Audited Statement of Assets and Liabilities as at March 31, 2018

Sl. No.	Particulars	in Lakhs in Lakhs	
		As at 31/03/2018	As at 31/03/2017
		Amt. in Rs.	Amt. in Rs.
		Audited	Audited
Assets			
I	Non-current assets		
a	Property, Plant and Equipment	6.98	8.55
b	Capital work-in-progress	-	-
c	Investment Property	-	-
d	Goodwill	-	-
e	Other Intangible assets	3.32	4.05
f	Intangible assets under development	-	-
g	Biological Assets other than bearer plants	-	-
h	Financial Assets	-	-
	(i) Investments	499.08	476.44
	(ii) Trade receivables	-	-
	(iii) Loans	14.13	12.96
	(iv) Others	-	-
i	Deferred tax assets (net)	3.11	-
j	Other non-current assets	-	0.16
	Total Non-current assets	526.63	502.16
II	Current assets		
a	Inventories	0.32	-
b	Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	1.50	17.82
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
c	Current Tax Assets (Net)	-	-
d	Other current assets	3.26	22.54
e	Assets classified as held for sale	-	-
	Total current assets	5.08	40.36
	Total Assets	531.70	542.52
Equity and Liabilities			
I	Equity		
a	Equity Share capital	501.00	501.00
b	Other Equity	-	-
	(i) Reserves & Surplus	16.55	31.78
	Total Equity	517.55	532.78
II	Liabilities		
	(1) Non-current liabilities		
a	Financial Liabilities	-	-
	(i) Borrowings	1.51	3.91
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
b	Provisions	-	0.25
c	Deferred tax liabilities (Net)	-	0.31
d	Other non-current liabilities	-	-
	Total Non-current liabilities	1.50	4.48
	(2) Current liabilities		
a	Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	-
b	Other current liabilities	10.66	3.28
c	Provisions	1.98	1.98
d	Current Tax Liabilities (Net)	-	-
	Total current liabilities	12.64	5.26
	Total Liabilities	14.15	9.74
	Total Equity and Liabilities	531.70	542.52

Notes- Figures have been re-grouped/re-arranged/re-classified wherever necessary.

For Arun Jain & Associates
 Chartered Accountants
 Registration No : 325867E

By order of the Board
 For Dwitiya Trading Limited

Arun Kumar Jain
 Proprietor
 Membership no : 053693
 Dated the 30th Day of May, 2018
 Place : Kolkata

Rabi Jalan
 Managing Director
 DIN: 07001695

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CIN: L67120WB1978PLC031628 Dial – +91 8231927952

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Declaration of Unmodified Opinion in the Audit Report for the Financial Year ended 31st March, 2018.

We hereby declare that the Independent Auditor's Report on the Standalone Annual Audited Results of the Company for the Financial Year ended 31st March, 2018, contains unmodified opinion.

This declaration is given in compliance to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification nos. : SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016, and CIR/CFD/CMD/56/2016, dated 27th May, 2016.

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

For Dwitiya Trading Ltd.

(Arun Kumar Jain)
Proprietor
Membership No. 053693

Rabi Jalan
Managing Director
DIN: 07001695

For Dwitiya Trading Ltd.

For Dwitiya Trading Ltd.

Manish Damani
CFO

Bandana Mishra
Chairman of Audit Committee
DIN: 07001783

Place : Kolkata
Date : 30/05/2018

DWITIYA TRADING LIMITED

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May 30, 2018

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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 May 30, 2018

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), this is to inform that the Board of Directors of the Company at its Board Meeting held on Wednesday, the 30th day of May, 2018, at the Registered Office of the Company at 5.00 p.m., has, inter-alia, considered and approved the following:-

1. Audited Statement of Financial Results of the Company under Indian Accounting Standards (Ind AS) for the Quarter and Financial Year ended on March 31, 2018 alongwith Independent Auditors' Report on the Financial Results for the year ended on March 31, 2018, in compliance with Regulation 33 of Listing Regulations.
2. Has not recommended a dividend for the Financial Year ended on March 31, 2018.

The meeting commenced at 5.00 p.m. and concluded at 6.15 p.m.

Thanking you,

Yours faithfully,
For Dwitiya Trading Ltd.


Rabi Jalan
Managing Director
DIN: 07001695

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The Secretary,
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Scrip Code: 012119

Dear Sir,

Sub.: Audited Statement of Financial Results for the Quarter and Year ended on March 31, 2018

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), enclosed please find herewith following:-

- i. Independent Auditors' Report on the Statement of Financial Results for the year ended on March 31, 2018.
- ii. Audited Statement of Financial Results of the Company for the Quarter and Financial Year ended on March 31, 2018.
- iii. Audited Statement of Assets & Liabilities as on 31st March, 2018.
- iv. Declaration (For Audit Report with Unmodified Opinion).

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

Auditor's Report On Quarterly Financial Results and Year to Date Results of Dwitiya Trading Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**To
The Board of Directors of Dwitiya Trading Limited**

1. We have audited the quarterly Financial Results ("Results") of Dwitiya Trading Limited ("The Company") for the quarter ended March 31, 2018 & the year to date Results for the period from April 1, 2017 to March 31, 2018, attached herewith, being submitted by Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This quarterly Financial Results as well as the year to date Results have been prepared on the basis of interim financial statements, which are the responsibility of the Company's Management. Our Responsibility is to express an opinion on these Financial Results based on our audit of such interim financial statements which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the standard on auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Results included in the statement are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amount disclosed as Results. An audit also includes assessing the accounting principles used & significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial Results as well as the year to date results:
 - I. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 in this regard;
 - and
 - II. give a true and fair view of the net loss and other financial information for the quarter ended March 31, 2018 as well as the year to date Results for the period from April 1, 2017 to March 31, 2018.
4. The statement includes the Results for the quarter ended March 31, 2018 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. This statement is based on and should be read with the audited Ind AS financial statement of the Company for the year ended March 31, 2018 on which we issued an unmodified audit opinion.

2B, Grant Lane,
(2nd Floor), Room No. 74
Kolkata - 700012
Date: May 30, 2018

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



(Arun Kumar Jain)

Proprietor

Membership No. 053693

Statement of Audited Financial Results for the Quarter and Twelve Months ended March 31, 2018

Particulars	₹ in Lakhs				
	Quarter ended 31.03.2018 (Audited)	Quarter ended 31.12.2017 (Unaudited)	Quarter ended 31.03.2017 (Audited)	Year ended 31.03.2018 (Audited)	Year ended 31.03.2017 (Audited)
I. Revenue from operations	-	-	35.82	-	99.40
II. Other Income	0.55	0.29	0.78	1.86	1.69
III. Total Income (I+II)	0.55	0.29	36.60	1.86	101.09
IV. Expenses	-	-	-	-	-
a) Cost of materials consumed	0.00	0.32	22.05	0.32	72.73
b) Purchases of stock-in-trade	(0.00)	(0.32)	-	(0.32)	1.52
c) Changes in inventories of finished goods, work-in-progress and stock-in-	1.15	1.53	1.51	5.20	4.93
d) Employee benefits expense	0.10	0.11	0.15	0.49	0.26
e) Finance cost	0.63	0.64	0.62	2.55	1.98
f) Depreciation and amortisation expense	0.51	1.02	2.23	3.24	6.47
g) Other Expenses	-	-	-	-	-
(h) Other Expenses-Exceeding 10% of the total expenditure	-	-	-	-	-
-Rent	-	-	-	-	-
-Legal, Professional & consultancy Fees	-	-	-	3.17	2.58
-Listing Fees	-	-	-	-	1.93
-RTA & Custodian Fees	-	-	-	-	-
Total Expenses	2.39	3.30	26.56	14.64	92.40
V. Profit / (Loss) from operations before exceptional items and tax (III-IV)	(1.84)	(3.01)	10.04	(12.78)	8.69
VI. Exceptional items	-	-	-	-	-
VII. Profit / (Loss) from ordinary activities before tax (V-VI)	(1.84)	(3.01)	10.04	(12.78)	8.69
VIII. Tax expense	-	-	2.76	-	2.76
a) Current tax	(0.16)	(0.86)	-	(3.43)	0.31
b) Deferred tax	(1.69)	(2.15)	7.28	(9.36)	5.62
IX. Net profit / (loss) for the period from continuing operation (VII-VIII)	(1.69)	(2.15)	7.28	(9.36)	5.62
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)	(1.69)	(2.15)	7.28	(9.36)	5.62
XIV. Other Comprehensive income	-	-	-	-	(2.54)
a) Items that will not be reclassified to profit / (loss)	-	-	-	-	0.78
b) Income tax on items that will not be reclassified to profit / (loss)	-	-	-	-	-
XV. Total Comprehensive income (XIII+XIV)	(1.69)	(2.15)	7.28	(9.36)	3.86
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
XVII. Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	16.55	31.78
XVIII. Earnings Per Share (for continuing and discontinued operations) (of Rs. 2/- each) (Not annualised)	(0.01)	(0.01)	0.03	(0.04)	0.02
a) Basic	(0.01)	(0.01)	0.03	(0.04)	0.02
b) Diluted	(0.01)	(0.01)	0.03	(0.04)	0.02

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 30th May, 2018.
- 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 financial results, presented in accordance with Ind AS 101- First - Time Adoption of Indian Accounting Standard, have been prepared in accordance with the recognition and measurement principles in Ind AS - 34 - Interim Financial Reporting.
- Figures for the quarter ended March 31, 2018 and March 31, 2017 are the balancing figures between the audited figures in respect of full financial year and published year to date figures upto the third quarter of the relevant financial year.
- The Company operates in one reportable business segments i.e. "trading".
- Reconciliation between financial results as per previous Indian GAAP and Ind AS for the quarter and twelve months ended March 31, 2018 -

Description	Sub Notes	₹ in Lakhs	
		Quarter ended March 31, 2018	Year ended March 31, 2018
Net Profit as per previous GAAP		(1.69)	(5.93)
1. Fair Valuation adjustments for financial assets	(1)	-	-
2. Actuarial loss on employee defined benefits plan recognised in OCI	(2)	-	-
3. Other adjustments		(0.16)	(3.43)
4. Deferred Tax impacts on Ind AS adjustments	(3)	(1.84)	(9.36)
Net Profit as per Ind AS		(1.69)	(9.36)



6) Under Indian GAAP, Current Investment were measured at lower of cost and net realisable value. Under Ind AS, financial assets other than those valued at amortised cost are subsequently measured at fair value. Investments in equity shares have been classified at fair value through statement of profit and loss.

7) Under Indian GAAP, re-measurement gain/loss on defined benefit plans is charged to the statement of profit and loss. Under Ind AS, such re-measurement gain/loss is reported as an item that will not be reclassified to profit or loss under the statement of other comprehensive income (OCI).

8) Under Indian GAAP, deferred taxes are recognised using income statement approach i.e. reflecting the tax effects of timing of differences between accounting income and taxable income for the period. The impact of transition adjustments together with the Ind AS mandate of using balance sheet approach under Indian GAAP for computation of deferred has resulted in consequential impact to statement of profit and loss.

6) 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 30th Day of May, 2018
Place : Kolkata



By order of the Board
For Dwitiya Trading Limited


Rebi Jalan
Managing Director
DIN: 07001695

Audited Statement of Assets and Liabilities as at March 31, 2018

Sl. No.	Particulars	₹ in Lakhs ₹ in Lakhs	
		As at 31/03/2018	As at 31/03/2017
		Amt. in Rs. Unaudited	Amt. in Rs. Audited
Assets			
I	Non-current assets		
a	Property, Plant and Equipment	6.98	8.55
b	Capital work-in-progress	-	-
c	Investment Property	-	-
d	Goodwill	3.32	4.05
e	Other Intangible assets	-	-
f	Intangible assets under development	-	-
g	Biological Assets other than bearer plants	-	-
h	Financial Assets	499.08	476.44
	(i) Investments	-	-
	(ii) Trade receivables	14.13	12.96
	(iii) Loans	-	-
	(iv) Others	3.11	-
i	Deferred tax assets (net)	-	0.16
j	Other non-current assets	-	-
	Total Non-current assets	526.63	502.16
II	Current assets		
a	Inventories	0.32	-
b	Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	1.50	17.82
	(iii) Cash and cash equivalents	-	-
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
c	Current Tax Assets (Net)	3.28	22.54
d	Other current assets	-	-
e	Assets classified as held for sale	-	-
	Total current assets	5.08	40.36
	Total Assets	531.70	542.52
Equity and Liabilities			
I	Equity		
a	Equity Share capital	501.00	501.00
b	Other Equity	16.55	31.78
	(i) Reserves & Surplus	-	-
	Total Equity	517.55	532.78
II	Liabilities		
	(1) Non-current liabilities		
a	Financial Liabilities	1.51	3.91
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	-	0.25
b	Provisions	-	0.31
c	Deferred tax liabilities (Net)	-	-
d	Other non-current liabilities	-	-
	Total Non-current liabilities	1.50	4.48
	(2) Current liabilities		
a	Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities	10.66	3.28
b	Other current liabilities	1.98	1.98
c	Provisions	-	-
d	Current Tax Liabilities (Net)	-	-
	Total current liabilities	12.64	5.26
	Total Liabilities	14.15	9.74
	Total Equity and Liabilities	531.70	542.52

Notes- Figures have been re-grouped/re-arranged/re-classified wherever necessary

For Arun Jain & Associates
 Chartered Accountants
 Registration No : 325867E

Arun Kumar Jain
 Proprietor
 Membership no : 053693
 Dated the 30th Day of May, 2018
 Place : Kolkata



By order of the Board
 For Dwitiya Trading Limited

Rabi Jalan
 Managing Director
 DIN: 07001695

DWITIYA TRADING LIMITED


27, Weston Street, 5th Floor, Room No. 526, Kolkata - 700 012
CIN : L67120WB1978PLC031628, Dial : +91 8231927952
Website : www.dwityatradings.com, Email ID : info.dwitya@gmail.com

Declaration of Unmodified Opinion in the Audit Report for the Financial Year ended 31st March, 2018.

We hereby declare that the Independent Auditor's Report on the Standalone Annual Audited Results of the Company for the Financial Year ended 31st March, 2018, contains unmodified opinion.

This declaration is given in compliance to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification nos. : SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016, and CIR/CFD/CMD/56/2016, dated 27th May, 2016.

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

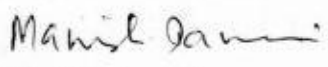

(Arun Kumar Jain)
Proprietor
Membership No. 053693




For Dwitiya Trading Ltd.


Rabi Jalan
Managing Director
DIN: 07001695

For Dwitiya Trading Ltd.


Manish Damani
CFO

For Dwitiya Trading Ltd.


Bandana Mishra
Chairman of Audit Committee
DIN: 07001783

Place : Kolkata
Date : 30/05/2018