

DWITIYA TRADING LIMITED

Formerly Known as B.B. Investments Ltd.
27, Weston Street, 5th Floor, Room No. 526, Kolkata - 700 012
CIN: L67120WB1978PLC031628 Dial - +918231927952
Website: www.dwityatrading.in Email ID: info.dwitiya@gmail.com

CORPORATE GOVERNANCE REPORT

1. Brief Statement on Company's Philosophy on Code of Governance.

Corporate Governance envisages commitment of the Company towards the attainment of high levels of transparency, accountability and equity with the ultimate objective of increasing long-term shareholders value, keeping in view the needs and interests of all the stakeholders.

Your Company also believes that good Corporate Governance makes good business sense and build up a good Corporate Image. As such your Company not only complies with all requirements of Corporate Governance laid by various bodies, but follows it in spirit also.

During the period under review, the Company has complied with applicable Corporate Governance norms as stipulated in the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter, the "Listing Regulations").

2. Board of Directors

The Board of Directors (hereinafter referred to as "the Board") of the Company is a reflection of enriched experience, optimum diversity and vast knowledge. The Board of Directors have performed their role from time to time and have periodically reviewed the compliance reports as was required in terms of the applicable provisions of the Listing Regulations and other laws in force, if any. The Board has also sufficiently reviewed and acted upon the various agenda items placed before it.

2.1 The composition and category of the Board of Directors and their attendance at the Board Meetings during the year and at the last Annual General Meeting and also the number of shares held by them in the Company alongwith their Directorship and Committee Membership /Chairpersonship in other Companies.

The Company's Board of Directors as on 31st March, 2019, comprises of one Managing Director, and four Non-executive Independent Directors, including one Woman Director.

Mr. Bandana Mishra (DIN- 07001783), Independent Non-Executive Director, is the Chairperson of the Board.

Five Meetings of the Board were held during the financial year 2018-2019 i.e. on 30/05/2018, 14/08/2018, 04/09/2018, 14/11/2018 and 13/02/2019. The maximum time gap between any two Board Meetings was not more than 120 days.

Requisite quorum was present at all meetings and the Directors who were unable to attend any particular Board Meeting(s), had obtained leave of absence from the Board.

The category of each Director, together with his attendance at Board Meetings, the number of his Directorships and memberships of Board and Committees of other companies as well as his holding in the Company, as on March 31, 2019 are given below :-

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Name of Director	Category	No of shares held & % of shareholding in the Co.	No. of Board Meetings attended.	Whether last AGM Attended.	No. of other Directorship in other companies.		No. of other Committee(s) Membership/ Chairpersonship held in other companies.	
					Public	Private	Member	Chairperson
Mr. Rabi Jalan (DIN-07001695)	Executive, Non-independent, Managing Director	-	5	Yes	4	-	-	-
Ms. Bandana Mishra (DIN-07001783)	Non-Executive, independent, Promoter Director	-	5	Yes	4	-	-	-
Mr. Chandra Dutta Sharma (DIN-00710720)	Non Executive, independent, Director	-	5	Yes	1	8	-	-
Mr. Ashutosh Dey (DIN-02391573)	Non Executive, Independent Director	-	5	Yes	0	7	-	-
Mr. Lokesh Pasari (DIN-06759155)	Non Executive, Independent Director	-	5	No	5	1	-	-

Every Director has informed the Company about the committee positions he or she occupies in other listed entities, if any, and has further, intimated changes thereto, as and when the same has taken place. None of the existing Directors of the Company as on 31/03/2019, is a Director of any other Listed Company.

None of the Directors on the Board is a member of more than 10 Committees & Chairperson of more than 5 Committees across all the Companies in which he or she is a Director. It be noted that, for the purpose of determination of limit, chairpersonship of the Audit Committee and the Stakeholders' Relationship Committee alone, have been considered.

None of the Independent Directors held directorship in more than 10 public limited Companies.

2.2 Disclosure of relationships between Directors inter-se.

None of the Directors are related to each other.

2.3 Invitees

Apart from the Board members, the Chief Financial Officer (CFO) are invited to attend all the Board Meetings. Other senior management executives are called as and when necessary, to provide additional inputs for the items being discussed by the Board.

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2.4 Independent Directors

(a) Confirmation

The Independent Directors have confirmed that they meet the criteria of 'Independence' as stipulated under Regulation 16(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 149(6) of the Companies Act, 2013. Further, in the opinion of the Board, the Independent Directors fulfill the conditions specified in the Listing Regulations and are independent of the Management.

(b) Separate meetings of the Independent Directors.

In terms of Regulation 25(3) of the Listing Regulations, read with Schedule IV of the Companies Act, 2013, one exclusive meeting of the Independent Directors was held on 20th March, 2019, to discuss inter-alia amongst others, the agenda items as specified in Regulation 25(4) of the Listing Regulations, read with Schedule IV of the Companies Act, 2013. The attendance details are as under:

Sl. No.	Name of the Committee member	No. of meetings entitled to attend	No. of meetings attended
1.	Ms. Bandana Mishra	1	1
2.	Mr. Ashutosh Dey	1	1
3.	Mr. Chandra Dutta Sharma	1	1
4.	Mr. Lokesh Pasari	1	1

The quorum for the separate meeting of the Independent Directors has been fixed as two (2).

(c) Tenure & Formal Letter of appointment to Independent Directors.

The details are as under:

Sl.No.	Name of Independent Director	Date of appointment as Additional Director	Date of regularisation of appointment.	Conclusion of present tenure of appointment.
1.	Lokesh Pasari	31/12/2014	Appointed at the Annual General Meeting (AGM) held on 30/09/2015 for a period of 5 years.	Conclusion of the AGM to be held in the calendar year 2020.
2.	Chandra Dutta Sharma	28/03/2015		
3.	Ashutosh Dey	28/03/2015		
4.	Bandana Mishra	19/01/2015		

The appointment letters containing the terms and conditions of appointment have been disclosed on the website of the Company.

(d) Familiarisation programme for Independent Directors.

Pursuant to Regulation 25(7) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, effective from 1st December, 2015, the company shall familiarise the independent directors about the company, including- their roles, rights, responsibilities in the company, nature of the industry in which the company operates, business model of the company, etc., through various programmes.

In this connection, various familiarization programmes were conducted during the Financial Year 2018-19, and the details of such familiarisation programmes has been disclosed on the website of the Company ; viz: www.dwityatrading.in.

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(e) Detailed reasons for the resignation of Independent Directors who resigned before the expiry of his tenure.

Not Applicable.

2.5 Profile of the Directors appointed/re-appointed.

The profile of all the Directors is described on the website of the Company, viz: www.dwityatrading.in.

Further, Mr. Rabi Jalan's (DIN: 07001695) has presented himself for re-appointment as the Managing Director for a term of 3 (three) years with effect from 31st December, 2019. His office will be liable to retirement by rotation.

Mr. Rabi Jalan's (DIN: 07001695) continues to play a pivotal role in the Management of the Company. His foresightedness coupled with his innovative skills, have paved the way for a bright future for the Company. Thus your Board considers his re-appointment as prudent. Mr. Rabi Jalan (DIN- 07001695) continues to play the pivotal role in shaping the Company's future with his administrative skills, leadership qualities and work experience.

2.6 Disclosure to the Board of Directors by the Senior Management, in terms of Regulation 26(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

There have been no material, financial and commercial transactions in which, the senior management have such personal interest that may have a potential conflict with the interest of the Company. Hence the question of disclosure by the senior management in terms of Regulation 26(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, does not arise.

2.7 Chart/matrix setting out the skills/expertise/competence of the Board of Directors.

The core skills / expertise / competences identified by the Board, as required in the context of its business(es) and sector(s) for it to function effectively and those actually available with the Board are as under:

Name of the Directors	Core skills / expertise / competences identified by the Board				
	Trading	Leadership & Governance	Financial	Corporate law	Marketing
Rabi Jalan	✓	✓	✓	✓	✓
Lokesh Pasari	✓	✓	✓	✓	✓
Chandra Dutta Sharma	✓		✓		✓
Ashutosh Dey	✓		✓	✓	✓
Bandana Mishra		✓	✓		✓

2.8 Succession Planning

Pursuant to Regulation (4)(2)(f)(ii) read with Regulation 17(4) of the Listing Regulations, the Board has, during the financial year under review, satisfied itself that plans are in place for orderly succession for appointments to the Board and the senior management. The Company recognizes that succession planning will ensure that investors do not suffer due to sudden or unplanned gaps in leadership. Succession Planning will therefore ensure that the Company is well-prepared for expansion, loss of any key talent, business continuity and that there is an appropriate balance of skills, experience and expertise on the Board and Senior Management.

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2.9 Policy on Board Diversity

Based on the Company's Policy on Board Diversity, as formulated by the Nomination and Remuneration Committee, the Board has time and again ensured that, optimum diversity on the Board is attained and maintained.

3. Audit Committee

3.1 Brief description of the terms of reference.

The Audit Committee has the power to investigate any activity within its terms of reference, including the powers /duties/responsibilities entrusted on it by the Listing Regulations, to seek information from any employee, obtain outside legal or other professional advice and secure attendance of outsiders with relevant expertise, if it considers necessary. The Audit Committee ensures that transparency, accuracy and quality of financial reporting is not compromised with.

The terms of reference of the Committee is in accordance with that specified in Regulation 18(3) of the Listing Regulations, read with Part C of Schedule II thereto, and also confirms to the requirements of Section 177 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014.

The Audit Committee has the power to investigate any activity within its terms of reference, to seek information from any employee, obtain outside legal or other professional advice and secure attendance of outsiders with relevant expertise, if it considers necessary.

3.2 The composition of the Committee, meetings and attendance of the members during the year.

The composition of the Audit Committee reflects independence and comprises of members with enriched qualification and all members are financially literate. As on 31st March, 2019, it comprises of four non-executive independent directors and one executive non-independent director as on 31st March, 2019.

The Committee met 5 (Five) times during the year i.e. on 30/05/2018, 14/08/2018, 04/09/2018, 14/11/2018 and 13/02/2019. The maximum time gap between any two Audit Committee Meetings was not more than 120 days.

Mr. Ashutosh Dey (DIN-02391573) was appointed as a member of the Committee during the financial year 2018-19.

Requisite quorum was present at all meetings and the committee members who were unable to attend any particular Meeting(s) of the Committee, obtained leave of absence from the Committee.

The details are enumerated herein below:

Sl. No.	Name	Category	No. of Meetings Attended
1	Ms. Bandana Mishra	Non-Executive, Independent Director	5
2	Mr. Rabi Jalan	Executive, Non-Independent Director	5
3	Mr. Chandra Dutta Sharma	Non Executive, Independent Director	5
4	Mr. Ashutosh Dey	Chairperson and Non Executive, Independent Director	5
5	Mr. Lokesh Pasari	Non Executive, Independent Director	5

The Chairperson of the Audit Committee was present at the last Annual general Meeting.

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3.3 Invitees

Apart from the Committee members the CFO is invited to attend all the Board Meetings. Other senior management executives, internal auditor, representative of the statutory auditor, etc., are called as and when necessary, to provide additional inputs for the items being discussed by the Committee.

4. Nomination and Remuneration Committee

4.1 Brief description of the terms of reference.

The terms of reference and the scope of Nomination and Remuneration Committee of the Board of Director are in accordance with the provisions of the Companies Act, 2013 and the Rules made thereunder and the Listing Regulations.

The Nomination and Remuneration Committee has performed its role in accordance with its terms of reference of the Listing Regulations, read with Part D of Schedule II thereto.

4.2 The composition of the Committee, meetings and attendance of the members during the year.

The Nomination and Remuneration Committee of the Company as on 31st March, 2019, comprises of four Non-Executive and Independent Directors.

The Committee met 1 (One) time during the year i.e. on 13/02/2019. Requisite quorum was present at all meetings and committee members who were unable to attend any particular Board Committee Meeting(s), obtained leave of absence from the Committee.

The details are as follows:

Sl. No.	Name	Category	No. of Meetings Attended
1	Mr. Chandra Dutta Sharma	Non-Executive, Independent Director	1
2	Ms. Bandana Mishra	Non Executive, Independent Director	1
3	Mr. Ashutosh Dey	Chairperson and Non Executive, Independent Director	1
4	Mr. Lokesh Pasari	Non Executive, Independent Director	1

The Chairperson of the Committee, along with the other committee members, was present at the last Annual General Meeting of the Company.

4.3. Remuneration of Directors

4.3.1 All pecuniary relationship or transactions of the non-executive directors vis-à-vis, the Company.

The non-executive Directors do not draw any remuneration/sitting fees and do not share any pecuniary relationship with any Director of the Company. Further, during the year, there were no transactions of the non-executive directors, vis-à-vis, the Company.

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4.3.2 Criteria of making payments to non-executive Directors.

The Remuneration payable to the Directors, Key Managerial Personnel and Senior Management Personnel is determined in accordance with the Nomination and Remuneration Policy of the Company.

During the financial year under review, the Nomination and Remuneration Policy was revised in line with the various amendments in the Listing Regulations. The Nomination and Remuneration Policy has been disclosed on the website of the Company: i.e.: www.dwityatrading.in.

4.3.3 Disclosures with respect to remuneration

(a) Remuneration of the Non-Executive Directors.

The Non-executive Directors are not paid any remuneration/sitting fees. Sitting fees/remuneration if paid, will be in accordance with the Nomination & Remuneration Policy of the Company and the applicable laws/rules/regulations in force.

(b) Remuneration of the Executive Directors including Whole-time Director and Managing Director.

The Managing Director, receive monthly salary/remuneration.

The remuneration of the Managing Director is determined by the Board of Directors, subject to the Listing Regulations, statutory limits laid in the Companies Act, 2013, read with the Rules and Schedules forming part thereto and the approval of the shareholders and/or Central Government, wherever required.

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The details of the remuneration components of the Key managerial Personnel of the Company during the F.Y. 208-19 are given below:

Name	Designation	Salary	Perquisite & Allowances	Sitting Fees	Total
Mr. Rabi Jalan	Managing Director	2,40,000	-	-	2,40,000

(c) Service Contracts, notice period and severance fees.

Mr. Rabi Jalan (DIN: 07001695), who retires by rotation, and being eligible, seeks re-appointment as Managing Director of the Company.

The tenure of the Managing Director can be terminated by either party by giving thirty (30) days notice in writing and shall be subject to the approval of the Nomination and Remuneration Committee and the Board of Directors.

(e) Stock option details, if any and whether issued at a discount as well as the period over which accrued and over which exercisable.

Not applicable.

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4.4. Annual evaluation of Performance:

Pursuant to Section 134(3)(p) of the Act read with Rule 8(4) of the Companies (Accounts) Rules, 2014, other applicable provisions of the Act, and in accordance with the applicable provisions of the Listing Regulations/Guidance Note issued by SEBI on evaluation, the disclosure regarding the manner of formal annual evaluation of the performance of the Board, its Committees and of individual directors are as under:

a. Role of the Nomination and Remuneration Committee (NRC):

- i. NRC has formulated criteria for evaluation of performance of independent directors and the board of directors.
- ii. NRC carries out evaluation of every director's performance.
- iii. NRC determines whether to extend or continue the term of appointment of the independent directors, on the basis of the report of performance evaluation of independent directors.

b. Role of independent directors:

In the meeting of independent directors of the company (without the attendance of non-independent directors and management), such directors :

- I. Review the performance of non-independent directors and the Board as a whole.
- II. Review the performance of the Chairperson of the company, taking into account, the views of executive directors and non-executive directors.
- III. Assess the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.
- IV. Bring an objective view in the evaluation of the performance of board and management.

c. Evaluation of independent directors:

The performance evaluation of independent directors is done by the entire Board of Directors, excluding the director being evaluated.

d. Performance Evaluation of the Committee

The Board of Directors evaluate the performance of all the Board Committees, based on the Company's Performance Evaluation Policy.

5. Stakeholders Relationship Committee

In compliance with Section 178 of Act and Regulation 20 of the Listing Regulations, the Stakeholders' Relationship Committee has been constituted.

5.1. Composition of the Committee and Compliance Officer.

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The Committee consists of three Non - Executive Independent Directors as on 31st March, 2019. The details are as follows:

Sl. No.	Name	Category
1.	Mr. Lokesh Pasari	Non-Executive, Independent, Director
2.	Ms. Bandana Mishra	Non Executive, Independent Director
3.	Mr. Chandra Dutta Sharma	Chairperson & Non Executive, Independent Director

Mr. Rabi Jalan(DIN- 07001695),is the Compliance Officer of the Company.

5.2 Brief description of the terms of reference

The Committee has performed the role assigned to it in terms of Schedule II of the Listing Regulations.

The Committee deals with matters relating to approval of Share Transfer, Transmissions and Transposition, Folio Consolidation, Issue of Duplicate Share Certificates, Replacement of Share Certificates, Split and Consolidation of Certificates, Dematerialisation and Rematerialisation requests, monitoring of shareholder complaints

/requests, etc. The Committee is also empowered to resolves the grievances of the security holders of the Company.

5.3. Committee meeting details during the financial year 2018-19.

The Committee met once during the year on 13.02.2019. The attendance detail is as under:

Sl. No.	Name	Category	No. of Meetings Attended
1.	Mr. Lokesh Pasari	Non-Executive, Independent, Director	1
2.	Ms. Bandana Mishra	Non Executive, Independent Director	1
3.	Mr. Chandra Dutta Sharma	Chairperson Non Executive, Independent Director	1

5.4 Status of Complaints received from the members:

During the period under review, the Company has not received any complaints from Investors.

The summary of complaints is provided herewith:

Particulars	No. of Complaints
Pending at the beginning of the Year	Nil
Number of shareholders' complaints received	Nil
Disposed of during the Year	Nil
Number of shareholders' complaints not solved to the satisfaction of the shareholders	Nil
Number of pending complaints	Nil

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6. Risk Management Committee

The Risk Management Committee of the Company monitors and reviews the risk management plan of the Company. It is responsible for laying down procedures to inform Board members about the risk assessment and minimization procedures. The Board shall be responsible for framing, implementing and monitoring the risk management plan for the Company.

Pursuant to the provisions of the Listing Regulations, the constitution of the Risk Management Committee is not mandatory for the Company. However, on account of good Corporate Governance principles, and the fact that, NBFCs are subjected to varieties of risks which require constant monitoring and mitigation, the Company has decided to continue with the functioning of the Risk Management Committee.

6.1 Composition

Majority of the members of the Committee are Board members. The Committee comprises of three directors.

The details are as follows:

Sl. No.	Name	Category
1.	Mr. Chandra Dutta Sharma	Chairperson-Non-Executive, Independent, Director
2.	Ms. Bandana Mishra	Non Executive, Independent Director
3.	Ashutosh Dey	Non Executive, Independent Director

6.2. Committee meeting details during the financial year 2018-19.

The Committee met 4 times during the year on: 11/06/2018, 10/09/2018, 24/12/2018 and 14/02/2019. The attendance detail is as under:

Sl. No.	Name	No. of meetings entitled to attend	No. of meetings attended
1.	Mr. Chandra Dutta Sharma	4	4
2.	Ms. Bandana Mishra	4	4
3.	Ashutosh Dey	4	4

7. General Body Meetings

7.1. Location and time for last three Annual General Meetings :

Financial Year	Date of AGM	Venue	Time
2017-2018	28/09/2018	Alam Mahel, N-163/A, Rameshwarpur Road, Ballam Talab More, Garden Reach, Near 01 No. Burial Ground, Kolkata-700 024	12.00 P.M.
2016-2017	25/09/2017	Milan Deep Hall, Sher Khan Complex, J-142, Paharpur Road, Garden Reach, Near S.K. Foundation School, Kolkata-700 024	2.00 P.M.
2015-2016	30/09/2016	40, Strand Road, 4 th Floor, Room No. 15B, Kolkata – 700 001	2.00 P.M.

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7.2 Special Resolutions passed at the last three Annual General Meetings.

At the 40th Annual General Meeting held on 28/09/2018 : 1

At the 39th Annual General Meeting held on 25/09/2017 : 1

At the 38th Annual General Meeting held on 30/09/2016 : 1

7.3 Details of Special Resolution passed through postal ballot during the financial year 2018-19.

No special resolution was passed through Postal Ballot during the Financial Year 2018-19.

7.4 Whether any Special Resolution proposed to be conducted through postal ballot in the forthcoming Annual General Meeting.

Presently, no special resolution is being proposed to be conducted through Postal Ballot.

8. Management Discussion and Analysis.

Management Discussion and Analysis Report forms part of the Directors' Report.

9. Means of Communications

9.1 Quarterly results and Newspapers wherein the results are normally published.

Quarterly and Annual results of the Company were published in accordance with the Listing Regulations with stock exchanges in the Financial Express (English Daily), Sukhabar (Bengali Daily).

The quarterly and the annual results of the Company are uploaded through the Listing Centre of the Exchange within the permitted time frame after the closure of the meeting of the Board of Directors.

9.2 Website where displayed.

The financial results of the Company are also posted on the website of the Company, viz. www.dwityatrading.in, under the "Financial Results" section.

9.3 Official news release.

The Company was not required to make any official news release during the period under review.

9.4 Presentations made to institutional investors or to the analysts.

The Company was not required to make any presentations to the institutional investors or analysts.

9.5 Annual Reports.

The Annual Reports are sent to every shareholder of the Company through the permitted mode within the stipulated time frame.

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9.6 Outcome of the Annual General Meeting.

The voting results of the 41st Annual General Meeting were displayed on the website of the Company (www.dwityatrading.in). The outcome of the Annual General Meeting was also uploaded through the Listing Centre of the Exchange.

10. General shareholder information

10.1 Annual General Meeting

(a) Date	: 28 th September, 2019
(b) Time	: 11.00 a.m.
(c) Venue	: Alam Mahel, N-163/A, Rameshwarpur Road, Ballam Talab More, Garden Reach, Near 01 No. Burial Ground, Kolkata-700 024

10.2 Financial Calendar: (Tentative)

Financial Year – 1 st April, 2019 to 31 st March, 2020	Relevant Dates
Board Meeting for consideration of accounts	29 th May, 2019
Dividend payment date	The Board of Directors has not recommended any Dividend for the Financial Year under review.
Posting of Annual Report along with notice of AGM	Atleast 21 clear days before the date of the Annual General Meeting.
Book closure dates	21 st September, 2019 to 28 th September, 2019(both days inclusive).
Last date for receipts of proxy forms	48 hrs. before the date of the Annual General Meeting (before 11.00 a.m.).
Unaudited results for the quarter ended on June 30, 2019.	On or before 14 th August, 2019.
Unaudited results for the quarter ended on September 30, 2019.	On or before 14 th November, 2019.
Unaudited results for the quarter ended on December 31, 2019.	On or before 14 th February, 2020.
Audited results for the year ended on March, 31, 2020.	On or before 30 th May, 2020.

10.3 Dividend payment date.

The Board of Directors has not recommended any dividend for the financial year 2018-19.

10.4 The name and address of the stock exchange at which the Company's securities are listed, alongwith the Stock code.

- The Calcutta stock Exchange Ltd. (Stock code:12119)
7. Lyons Range, Kolkata-700 001
- The BSE Ltd. (Stock code: 538608)
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai - 400 001.

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10.5 Listing Fees.

The Company has not paid the listing fee to the BSE Ltd. for the year 2018-2019.

10.6 Market price data- high, low, during each month in last financial year.

Month	High (₹)	Low (₹)	Volume (Nos.)
April, 2018	97.20	71.30	1,07,068
May, 2018	75.25	68.00	96,558
June, 2018	67.90	66.90	29,000
July, 2018	Not Traded	Not Traded	Not Traded
August, 2018	Not Traded	Not Traded	Not Traded
September, 2018	66.90	66.90	3
October, 2018	Not Traded	Not Traded	Not Traded
November, 2018	Not Traded	Not Traded	Not Traded
December, 2018	66.65	60.20	1,53,853
January, 2019	59.65	39.75	1,55,475
February, 2019	37.80	27.95	1,02,357
March, 2019	26.60	19.70	31,767

10.7 Performance in comparison to broad-based indices.

Month	BSE Sensex Closing (in ₹)	Dwitiya Trading Ltd. Closing Share Price (in ₹)
April, 2018	35160.36	75.00
May, 2018	35322.38	68.00
June, 2018	35423.48	66.90
July, 2018	37606.58	Not Traded
August, 2018	38645.07	Not Traded
September, 2018	36227.14	66.90
October, 2018	34442.05	Not Traded
November, 2018	36194.30	Not Traded
December, 2018	36068.33	60.20
January, 2019	36256.69	39.75
February, 2019	35867.44	27.95
March, 2019	38672.91	19.70
Average Share Price	36323.89	37.37

10.8 Trading eligibility of the securities.

The Equity Shares are eligible for active trading on the BSE Ltd. and have not been suspended from trading.

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10.9 Registrar & Share Transfer Agent.

Purva Sharegistry (India) Pvt. Ltd.,
Unit No.9, Shiv Shakti Ind. Estt., J. R.
Boricha Marg, Opp. Kasturba Hospital Lane,
Lower Parel (E), Mumbai – 400 011,
Phone Nos: (022) 2301 6761/8261,
Fax: (022) 2301 2517
E- mail: busicomp@gmail.com

10.10 Share Transfer System

The Company's shares are in compulsory demat mode. No physical shares were transferred during the year ended March 31, 2019.

10.11 Distribution of shareholding & shareholding pattern.

(a) Distribution of shareholding as on 31/03/2019.

Ordinary Shares held	Number of shareholders	% of shareholders	Number of shares held	% of shares held
Upto 5000	348	25.70	2423960	0.95
5001-10000	223	16.47	10474320	4.22
10001 -20000	254	18.76	23836850	9.50
20001-30000	112	8.27	14760180	6.21
30001-40000	97	7.16	18602670	7.49
40001-50000	117	8.64	28809970	12.47
50001-100000	127	9.38	52633220	20.98
100001 and above	76	5.62	98958830	38.18
Total	1354	100.00	250500000	100.00

(b) Shareholding Pattern as on 31/03/2019

Category	% of shareholding
Promoters Holding	0.48%
Public Holding	
Foreign Portfolio Investors	1.06%
Bodies Corporate	7.64%
HUF	12.39%
Individuals	77.64%
LLP	0.28%
Clearing Members	0.51%
Total	100.00%

10.12 Dematerialization of shares and liquidity.

The Company's shares are tradable compulsorily in electronic form and are available for trading in the depository systems of both National Securities Depositories Ltd. (NSDL) and Central Depository Services (India) Ltd.

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(CDSL). The International Securities Identification Number (ISIN) of the Company as allotted by NSDL and CDSL is IINE222P01028. Nearly 96.63% of total equity shares have been dematerialized as on 31.03.2019.

10.13 Outstanding American Depository Receipt/Global Depository Receipt/ Warrants/ convertible instruments, conversion date and likely impact on equity.

Not Applicable.

10.14 Commodity price risk or foreign exchange risk and hedging activities.

Not applicable.

10.15 Address for correspondence.

(a) Address for matters related to shares, any correspondence.

Purva Sharegistry (India) Pvt. Ltd.,
Unit No.9, Shiv Shakti Ind. Estt., J. R.
Boricha Marg, Opp. Kasturba Hospital Lane,
Lower Parel (E), Mumbai – 400 011,
Phone Nos: (022) 2301 6761/8261,
Fax: (022) 2301 2517

(b) Address for any kind of assistance/clarification.

Mr.Rabi Jalan, Compliance Officer
C/o. Dwitiya Trading Ltd.
27, Weston Street,5th Floor, Room No. 526,Kolkata – 700 012

11. List of all credit ratings obtained by the entity along with any revisions thereto during the relevant financial year, for all debt instruments of such entity or any fixed deposit programme or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad.

Not Applicable.

12 . Other Disclosures

12.1 Disclosures on materially significant related party transactions that may have potential conflict with the interests of the Company at large.

Related Party transactions have been disclosed under note of schedule to the Financial Statements for the year under review. Further, there were no materially significant transactions with the related parties viz. Promoters, Directors or the

Management, or their relatives or Subsidiaries having potential conflict with the Company's interest.

12.2 Details of non-compliance by the Company, penalties, strictures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years.

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During the last three financial years, the Company has duly complied with all the various applicable requirements and regulations of the erstwhile Listing Agreement entered with the Stock Exchange and the Regulations under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

No penalty has been imposed or strictures have been issued by SEBI or any other Stock Exchange or any statutory authority, on matters related to Capital Market, in the last three (3) years, *save and except that: the Company was suspended from trading in securities in the BSE Ltd. w.e.f August 27, 2015 under surveillance measure and the suspension was revoked w.e.f. 30th September, 2016 by BSE Ltd. Furthermore, the same was informed by the BSE Ltd. vide its Notice No. 20160927-21 dated 27th September, 2016.*

12.3 Details of establishment of vigil mechanism, whistle blower policy and affirmation that no personnel has been denied access to the audit committee.

The Board of Directors of the Company have adopted a Vigil Mechanism/Whistle Blower Policy with a view to provide a vigil mechanism for the directors and employees of the Company to raise concerns of any violations of legal or regulatory requirements, incorrect or misrepresentation of any financial statements and reports, etc. The purpose of this Policy is to encourage the Company's directors and employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment.

No personnel have been denied access to the Audit Committee. There were no instances of reporting under the Whistle Blower Policy.

During the financial year under review, the Vigil Mechanism/Whistle Blower Policy of the Company has been reconstituted in terms of the Listing Regulations. Further, the newly introduced Regulation 9A in the SEBI (Prohibition of Insider Trading) Regulations, 2015, requires inter-alia, requires the Company to have a Whistle Blower Policy to report instances of leak of unpublished price sensitive information ("UPSI"). Accordingly, the reconstituted Vigil Mechanism/Whistle Blower Policy includes the above amendments as well.

The Vigil Mechanism/Whistle Blower Policy is disclosed on the website of the Company.

The details of the Policy are provided hereunder:

(a) Main Objectives

i. The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations and to attain high level of transparency,

accountability and equity with the ultimate objective of providing maximum level of customer satisfaction & increasing long term shareholders value keeping in view the needs and interest of all stakeholders. For achieving the same, the Company encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment.

ii. The Vigil mechanism of the Whistle Blower Policy shall provide a channel to the employees and Directors to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of conduct or policy. Further, this mechanism shall provide for adequate safeguards against the victimization of the director(s) / employee(s) who avail the mechanism and a direct access to the Chairperson/Chairperson of the Audit Committee in appropriate or/and exceptional cases.

(b) Eligibility

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All Employees of the Company are eligible to make Protected Disclosures under the Policy in relation to issues covered under this Policy and concerning the Company.

(c) Receipt and Disposal of Protected Disclosures.

All Protected Disclosures should be reported in writing in English, Hindi or in the regional language of the place of employment of the Whistle Blower as soon as possible after the Whistle Blower becomes aware of the same so as to ensure a clear understanding of the issues raised and should either be typed or written in a legible handwriting in English, Hindi or in the regional language of the place of employment of the Whistle Blower.

Alternatively, the same can also be sent through email with the subject “Protected disclosure under the Whistle Blower Policy”.

On receipt of the protected disclosure, the Vigilance and Ethics Officer / Chairperson/ Chairperson of the Audit Committee, as the case may be, shall make a record of the Protected Disclosure and also ascertain from the complainant whether he/she was the person who made the protected disclosure or not. He/she shall also carry out initial investigation either himself/herself or by involving any other Officer of the Company or an outside agency before referring the matter to the Audit Committee of the Company for further appropriate investigation and needful action.

(d) Contact details of the Vigilance and Ethics Officer.

Name	Designation	Correspondence address	e-mail id
Mr. Manish Damani	CFO	Dwitiya Trading Limited 27, Weston Street, 5 th Floor, Room No. 526, Kolkata – 700 012	info.dwitiya@gmail.com

12.4 Anti-Sexual harassment Policy.

The Company has in place a Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 readwith the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Rules, 2013. An Internal Complaints Committee has been set up to redress Complaints received on sexual harassment. All employees (permanent, contractual, temporary, trainees, etc.) are covered under this policy. Ms. Bandana Mishra,(DIN- 07001783), Non-Executive Independent Director, is the Presiding Officer of the Committee.

No complaint on sexual harassment was received during the Financial Year 2018-19. The details are as under:

Particulars	No. of Complaints
Number of complaints filed during the financial year.	Nil
Number of complaints disposed off during the financial year.	Nil
Number of cases pending as on end of the financial year.	Nil

12.5 Fees paid to the Statutory Auditor for the FY 2018-19.

During the financial year under review, the company has paid a total fees of ` 11,800/- to the Statutory Auditor in respect of various services rendered by the Statutory Auditor:

Particulars	Amount (in `)
For Statutory Audit	8,800

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For Tax Audit	3,000
Total	11,800

12.6 Details of compliance with mandatory requirements and adoption of the non-mandatory requirements.

(a) Compliance with mandatory requirements.

The Company has duly complied with all the applicable mandatory requirements as stipulated in the Listing Regulations, Companies Act, 2013, and other applicable laws in force.

(b) Adoption of non-mandatory/discretionary requirements.

The Company has fulfilled the following discretionary requirements as prescribed in Part E of Schedule II of the Listing Regulations:

i. The Board - Non-Executive Chairperson's Office.

The Board of Directors is Chaired by Ms. Bandana Mishra (DIN- 07001783), who is a Non-Executive Independent Director;

ii. Modified opinion(s) in audit report.

The Company's financial statements does not contain any modified audit opinion(s).

iii. Separate posts of Chairperson and Managing Director.

Ms. Bandana Mishra (DIN- 07001783), is the Chairperson of the Board of Directors and Mr. Rabi Jalan (DIN- 07001695), is the Managing Director of the Company.

iii. Reporting of internal auditor.

The Internal Auditor reports directly to the Audit Committee.

12.7 Web link where policy for determining 'material' subsidiaries is disclosed.

The Company does not have any material listed/unlisted subsidiary companies and is therefore, not required to comply with the provisions of Regulation 24 of the Listing Regulations, regarding the Corporate Governance requirements with respect to subsidiary.

The Company has formulated a policy for determining "material subsidiary". The same has been modified during the financial year under review, in line with the present Listing Regulations. The policy is disclosed on the website of the Company via the link :

<http://www.dwityatrading.in>

12.8 Web link where policy on dealing with related party transactions is disclosed.

The Company has a Policy on Related Party Transactions and Materiality of Related Party Transactions. The same has been modified during the financial year under review, in line with the present Listing Regulations. The Policy is disclosed on the website of the Company via the link:

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12.9 Disclosures with respect to demat suspense account/ unclaimed suspense account.

None of the issued Equity shares of the Company are in the demat suspense account or unclaimed suspense account.

12.10. Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A) during the Financial Year under review.

Not Applicable

12.11. Certificate from a company secretary in practice that none of the directors on the Board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority.

In terms of Schedule V of the Listing Regulations, the Practising Company Secretary's Certificate stating the Directors on the Board of the Company have not been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority, forms part of the Annual Report.

12.12. Acceptance of recommendations of the Committees of the Board.

During the financial year under review, the Board has accepted all the recommendations of the Committees of the Board.

13. Code of Conduct on Prevention of Insider Trading.

The Company had laid down a Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information, pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015. The same has been modified in terms of the Securities and Exchange Board of India (Prohibition of Insider Trading) (Amendment) Regulations, 2018. This Code has been disclosed on the website of the Company via the link:

<http://www.dwityatrading.in>

Further, various policies have also revised / formulated in terms of the aforementioned revised regulations.

14. CEO/CFO Certification.

In terms of Regulation 17(8) of the Listing Regulations, the Certificate from the Managing Director and the Chief Financial Officer (CFO) was obtained and placed before the Board.

15. Practising Company Secretary's Compliance Certificate on Corporate Governance.

The Practising Company Secretary's Certificate on Compliance of Conditions of Corporate Governance as provided in Chapter IV of the Listing Regulations, forms part of the Directors' Report.

16. Declaration – Code of Conduct for all Board members and select employees.

The Board has laid down a code of conduct for all Board members. It also suitably incorporates the duties of Independent Directors as laid down in the Companies Act, 2013 and is disclosed on the website of the Company.

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The Company has a separate Code of Conduct for the senior management of the Company.

In terms of Regulation 26(3) of the Listing Regulations, the Board of Directors and select Employees have affirmed Compliance with the code of conduct and a declaration to this extent has been provided by the Managing Director, Mr. Rabi Jalan (DIN-07001695). The same forms part of the Annual Report.

Place : Kolkata
Dated : 14.08.2019

For and on behalf of the Board of Directors
Bandana Mishra
Chairperson
DIN-07001783