

TRIBUTE TRADING AND FINANCE LIMITED

CIN - L35991WB1986PLC139129

Regd. Office: 3, Bentinck Street, 2nd Floor, Kolkata – 700 001
Phone : 033 22100875; email: ttfltd@gmail.com; Website: www.ttfltd.co.in

Date : 13/12/2019

To,
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata – 700 001

Scrip Code : 10030286
ISIN No.: INE951L01013



Sub.: Unaudited Financial Results for the quarter/ half year ended 30th September, 2019

Dear Sir/ Madam,

The Board of Directors of the Company at their meeting held today i.e, 13th December, 2019 has approved the Unaudited Financial Results of the Company for the quarter / half year ended 30th September, 2019

Please find enclosed copy of the said Unaudited Financial Results along with Limited Review Report as required under Regulation 33(3) read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 .

Thanking you.

Yours Faithfully,

For Tribute Trading and Finance Limited
FOR TRIBUTE TRADING AND FINANCE LIMITED

Malti Jaiswal

Company Secretary

Malti Jaiswal
Company Secretary
ACS No.-53918

Encl.: As above



J. Gupta & Co. LLP

Chartered Accountants

YMCA Building

Mezzanine Floor

25, Jawaharlal Nehru Road

Kolkata-700 087

Ph No: (033) 40074539

e-mail: ecotech@cal2.vsnl.net.in/
jgupta.co.ca@gmail.com

LIMITED REVIEW REPORT

The Members,

TRIBUTE TRADING AND FINANCE LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of *Tribute Trading and Finance Ltd., 3 Bentinck Street, 2nd Floor, Kolkata -700001* for the quarter and half year ended *30.09.2019* being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind-AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

As stated in Note 5 of the statement, we have not performed a review of the figures relating to the corresponding quarter ended 30th September 2018 including the reconciliation of net profit for the quarter and half year ended 30th September 2018 between the previous GAAP and the Indian Accounting Standards ("Ind-AS").

2. We conducted our review in accordance with the Standard on 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 an analytical procedure applied to financial data and thus provides 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 Accounting Standard and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata

Date: 13th December, 2019

For J. GUPTA & CO. LLP

Chartered Accountants

Firm Registration Number: 314010E/E300029

LLP NO. : AAM-2652

Nancy Murarka

Nancy Murarka

Partner

Membership No: 067953

UDIN - 19067953 AAAABA1664

TRIBUTE TRADING AND FINANCE LIMITED

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEARLY ENDED 30TH SEPTEMBER, 2019 (' in Lakhs)						
Sl No	Particulars	Quarter Ended			Year to date figure	
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Income from Operations	45.86	46.58	49.26	92.44	150.72
2	Other Income	(0.96)	(1.22)	(4.10)	(2.18)	(7.19)
3	Total Income (1+2)	44.90	45.36	45.16	90.26	143.53
4	Expenses					
	(a) Purchase of Stock-in-Trade	-	-	-	-	15.57
	(b) Changes in inventories of Stock-in trade	(1.31)	2.65	8.86	1.34	50.81
	(c) Employee Benefits Expense	8.25	12.49	13.48	20.74	24.21
	(d) Depreciation and Amortisation Expenses	0.20	0.20	0.29	0.40	0.58
	(e) Other Expenditure	30.44	22.39	20.93	52.83	39.76
	Total Expenses	37.58	37.73	43.56	75.31	130.93
5	Profit/ (Loss) before Tax (3-4)	7.32	7.63	1.60	14.95	12.60
6	Tax Expenses					
	(a) Current Tax	1.68	1.98	0.41	3.66	3.25
	(b) Deferred Tax	-	-	-	-	-
7	Net Profit/ (Loss) for the period (5-6)	5.64	5.65	1.19	11.29	9.35
8	Other Comprehensive Income					
	i) Items that will not be reclassified to profit and loss	-	-	-	-	-
	ii) Income Tax relating to item that will not be reclassified to profit and loss	-	-	-	-	-
	Other Comprehensive Income for the period (7+8)					
9	Total Comprehensive Income for the period	5.64	5.65	1.19	11.29	9.35
10	Paid up Equity Share Capital (Face Value Rs. 10 Per Share)	600.00	600.00	600.00	600.00	600.00
11	Other Equity	-	-	-	-	-
12	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	0.09	0.09	0.02	0.19	0.16



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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30.09.2019

Particular	As on 30.09.2019
	Unaudited
CASH FLOW FROM OPERATING ACTIVITIES	
Profit/(Loss) before tax	14.95
Adjusted for:	
Depreciation and Amortization	0.40
Profit on sale of investment	-
Net (gain) / loss fair valuation of investments through profit and loss	0.32
Operating profit before working capital changes	15.67
Adjustment for:	
(a) Inventories	1.34
(b) Loans	(80.90)
(c) Other Current Assets	8.69
(d) Other Current Liabilities	25.38
	(45.49)
Cash generated from operations	(29.82)
Direct taxes paid (net)	-
NET CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES	(29.82)
CASH FLOW FROM INVESTING ACTIVITIES	
NET CASH FLOWS FROM INVESTING ACTIVITIES	
CASH FLOW FROM FINANCING ACTIVITIES	
NET CASH FROM FINANCING ACTIVITIES	
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III)	(29.82)
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE PERIOD	68.02
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	38.20



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(Rs. in Lakhs)

Statement of Assets and Liabilities

Particulars	As at
	30.09.2019 Unaudited
ASSETS	
I Financial Assets	
Cash and cash equivalents	38.20
Loans	2530.9
Investment	0.87
Other Financial Assets	297.48
II Non-financial Assets	
Inventories	18.67
Deferred tax Assets (Net)	3.18
Property, Plant and Equipment	1.81
Other Current Assets	25.88
TOTAL ASSETS	2916.99
LIABILITIES & EQUITY	
I Financial Liabilities	
Payables	
(I) Trade Payables	
(i) Total outstanding dues of micro enterprises and small enterprises	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	25.62
II Non-Financial Liabilities	
Provisions	10.19
III EQUITY	
Equity Share capital	600.00
Other Equity	2281.18
TOTAL LIABILITIES AND EQUITY	2916.99

NOTES:

- The above Unaudited financial results as reviewed by the Audit Committee and have been approved by the Board of Directors in their meeting held on December 13, 2019. The statutory auditors of the company have carried the limited review of the same.
- The Company is engaged mainly in the business of Fund based Activities namely granting of loans and trading in securities which in the context of Ind-AS 108 on Operating Segments reporting is considered to constitute one segment.
- The Company adopted IND-AS from 1st April 2019 and according, these financial results have been prepared in accordance with the recognition and measurement principles in Ind AS-34 Interim Financial Reporting, prescribed under Section 133 of the companies Act, 2013
- The financial result prepared of the company for the quarter ended and half year ended 30th September 2018 have been prepared in accordance with the recognition and measurement principles in IND AS - 34 Interim Financial Reporting.
- The financial results prepared with respect to the aforesaid corresponding previous 3 months have not been subject to review or audit. However, management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of Company's affairs.
- Provision for tax is made at the effective rate of tax.
- As required by Paragraph 32 of Ind AS 101, The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:

Particular	Quarter Ended	Half Year Ended
	30.09.2018	30.09.2018
	Unaudited	Unaudited
Net profit under Previous Indian GAAP	1.09	9.71
(a) Effect of measuring Financial Assets at the fair value through profit or loss	0.14	(0.51)
(b) Tax on above Ind AS adjustment	(0.04)	0.15
Net profit for the period under Ins AS	1.19	9.35
Other comprehensive Income (Net of Tax)	-	-
Total Comprehensive Income for the period	1.19	9.35

- As per the SEBI's Circular CIR/CFD/FAC/62/2016 dated 5th July 2016 the Company did not publish the results for the preceding quarter and previous year ended 31st March 2019.

For Tribute Trading and Finance Limited

Manoj Sethia
Director
(DIN: 00585491)



Place: Kolkata

Date: 13th Day of December, 2019