

TRIBUTE TRADING AND FINANCE LIMITED

CIN - L35991WB1986PLC139129

Regd. Office : 3, Bentinck Street, 2nd Floor, Kolkata - 700 001
Phone: (033) 2210 0875 • E-mail : ttfld@gmail.com • Website : www.ttfld.co.in

Date: 11/11/2022

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 and half year ended 30th September, 2022.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 11th November, 2022 has approved the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2022.

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

The Board noted that there was no fund raising by the Company during the quarter ended 30th September, 2022 and so NIL reporting be made pursuant to Regulation 32 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A Copy of the Statement is enclosed herewith.

Thanking you.

Yours Faithfully,
For Tribute Trading and Finance Limited

Abhishek Lohia
Abhishek Lohia
Company Secretary



TRIBUTE TRADING AND FINANCE LIMITED

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. in Lakhs)

| Sl No | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|-----------|---|---------------|---------------|---------------|-----------------|---------------|---------------|
| | | 30.09.2022 | 30.06.2022 | 30.09.2021 | 30.09.2022 | 30.09.2021 | 31.03.2022 |
| | | Reviewed | Reviewed | Reviewed | Reviewed | Reviewed | Audited |
| 1 | Income | | | | | | |
| | Interest Income | 39.79 | 34.21 | 36.15 | 74.00 | 70.35 | 136.50 |
| | Dividend | 0.05 | 0.07 | 0.03 | 0.12 | 0.07 | 0.10 |
| | Sale of Stock-in-Trade | - | - | - | - | - | - |
| | Others | 1.25 | (0.04) | 0.01 | 1.21 | 0.81 | 0.06 |
| | Total Income | 41.09 | 34.24 | 36.19 | 75.33 | 71.23 | 136.66 |
| 2 | Expenses | | | | | | |
| | (a) Purchase of Stock-in-Trade | - | - | - | - | - | - |
| | (b) Changes in inventories of Stock-in trade | - | - | 0.08 | - | 0.08 | 0.08 |
| | (c) Employee Benefits Expense | 7.92 | 8.29 | 11.15 | 16.21 | 22.32 | 41.30 |
| | (d) Depreciation and Amortisation Expenses | 0.18 | 0.18 | 0.18 | 0.36 | 0.36 | 0.72 |
| | (e) Contingent provisions for standard assets | - | - | - | - | - | - |
| | (f) Other Expenditure | 21.68 | 14.79 | 29.51 | 36.47 | 46.31 | 94.75 |
| | Total Expenses | 29.78 | 23.26 | 40.92 | 53.04 | 69.07 | 136.85 |
| 3 | Profit/ (Loss) before Tax (1-2) | 11.31 | 10.98 | (4.73) | 22.29 | 2.16 | (0.19) |
| 4 | Tax Expenses | | | | | | |
| | (a) Current Tax | 2.75 | 2.85 | (1.45) | 5.60 | 0.34 | 0.19 |
| | (b) Deferred Tax | 0.08 | - | - | 0.08 | - | 7.97 |
| | (c) Earlier Year Tax | - | - | - | - | - | 0.05 |
| 5 | Net Profit/ (Loss) for the period (3-4) | 8.49 | 8.13 | (3.28) | 16.62 | 1.82 | (8.39) |
| 6 | Other Comprehensive Income | - | - | - | - | - | - |
| 7 | Total Comprehensive Income for the period (5+6) | 8.49 | 8.13 | (3.28) | 16.62 | 1.82 | (8.39) |
| 8 | Paid up Equity Share Capital (Face Value Rs. 10 Per Share) | 600.00 | 600.00 | 600.00 | 600.00 | 600.00 | 600.00 |
| 9 | Other Equity | - | - | - | - | - | 2,234.37 |
| 10 | Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised) | 0.14 | 0.14 | (0.05) | 0.28 | 0.03 | (0.14) |



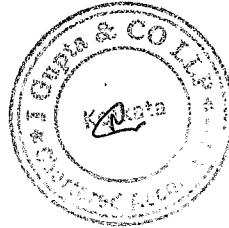
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Statement of Assets and Liabilities for the Half Year Ended September 30, 2022

(Rs. in Lakhs)

| Particulars | As at | As at |
|---|-----------------|-----------------|
| | 30.09.2022 | 31.03.2022 |
| | Reviewed | Audited |
| ASSETS | | |
| I Financial Assets | | |
| Cash and cash equivalents | 60.34 | 38.10 |
| Receivables | 64.65 | 315.20 |
| Loans | 2,707.94 | 2,448.68 |
| Investment | 0.19 | 0.23 |
| Others | 10.00 | 10.00 |
| II Non-financial Assets | | |
| Inventories | 5.88 | 5.88 |
| Current Tax Assets (net) | 22.77 | 30.06 |
| Deferred Tax Assets (Net) | 0.17 | 0.25 |
| Property, Plant and Equipment | 1.17 | 1.53 |
| TOTAL ASSETS | 2,873.11 | 2,849.94 |
| 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 | 0.28 | 0.28 |
| (II) Other Payables | - | - |
| II Non-Financial Liabilities | | |
| Provisions | 20.80 | 15.20 |
| Other Non-Financial Liabilities | 1.04 | 0.08 |
| III EQUITY | | |
| Equity Share capital | 600.00 | 600.00 |
| Other Equity | 2,250.99 | 2,234.37 |
| TOTAL LIABILITIES AND EQUITY | 2,873.11 | 2,849.94 |



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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs in Lakhs)

| Particular | As on 30.09.2022 | As on 30.09.2021 | As on 31.03.2022 |
|--|------------------|------------------|------------------|
| | Reviewed | Reviewed | Audited |
| I CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Profit/(Loss) before tax | 22.29 | 2.16 | (0.19) |
| Adjusted for: | | | |
| Depreciation and Amortization | 0.36 | 0.36 | 0.72 |
| Profit on sale non-current investments | - | - | - |
| Net (gain) / loss fair valuation of investments through profit and loss | 0.04 | (0.00) | (0.06) |
| Operating profit before working capital changes | <u>22.69</u> | <u>2.52</u> | <u>0.47</u> |
| Adjustment for: | | | |
| (a) Loans | (259.26) | 18.17 | (31.57) |
| (b) Receivables | 250.56 | 10.91 | 31.17 |
| (c) Inventories | (0.00) | 0.08 | 0.08 |
| (d) Other Financial Assets | - | - | - |
| (e) Other Non Financial Assets | 6.32 | 2.27 | (8.22) |
| (f) Payables | 0.95 | 13.80 | 0.05 |
| Cash generated from operations | <u>(1.42)</u> | <u>45.23</u> | <u>(8.48)</u> |
| Direct taxes paid (net) | (0.97) | - | 0.05 |
| Contingent provision on standard assets | - | - | 8.24 |
| NET CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES | <u>22.24</u> | <u>47.75</u> | <u>0.18</u> |
| II CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Purchase of Property, Plant and Equipments | - | - | - |
| Purchase of Investments | - | - | - |
| Sales of investments | - | - | - |
| NET CASH FLOWS FROM INVESTING ACTIVITIES | <u>-</u> | <u>-</u> | <u>-</u> |
| III CASH FLOW FROM FINANCING ACTIVITIES | | | |
| NET CASH FROM FINANCING ACTIVITIES | <u>-</u> | <u>-</u> | <u>-</u> |
| NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III) | | | |
| | 22.24 | 47.75 | 0.18 |
| CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE PERIOD | 38.10 | 37.92 | 37.92 |
| CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD | <u>60.34</u> | <u>85.67</u> | <u>38.10</u> |

NOTES:

- The above unaudited financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on November 11, 2022. The statutory auditors of the Company have limited review of the financial result for the quarter ended and half year ended September 30, 2022.
- 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.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The management has assessed the potential impact of COVID-19 on the financial results of the Company. In assessing the carrying value of its assets, the Company has considered internal and certain external information up to the date of approval of these financial results including economic forecasts. The Company has made a few required provisions considering the impact of Covid and expects to recover the carrying amount of these assets. The Company will keep monitoring any future material changes due to the global health pandemic in estimates as at the date of approval of these financial results.
- Previous year/periods figures have been re-grouped/re-classified wherever necessary.

For Tribute Trading and Finance Limited

Place: Kolkata
Date: November 11, 2022



Manoj Sethia
Chairman
(DIN: 00585491)



J Gupta & Co LLP

Chartered Accountants

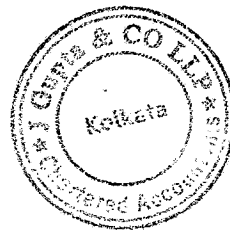
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Mezzanine Floor
25, Jawaharlal Nehru Road
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cajainarayangupta@gmail.com

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 Limited*, (the "Company") for the quarter and half year ended September 30, 2022 (the "statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")
2. 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 as amended, 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.
3. We conducted our review of the statement 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.
4. 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 the recognition and measurement principles laid down in the aforesaid Ind As – 34 prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued thereunder other Accounting Principles Generally Accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For J. GUPTA & CO. LLP
Chartered Accountants
FRN: 314010E/E300029
LLP NO.: AAM-2652



Nancy Murarka

Nancy Murarka
Partner

Membership No: 067953

Place: Kolkata
Date: November 11, 2022.

UDIN: 22067953BCWMMMS5438

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Statement of Deviation / Variation in Utilization of funds raised

| Statement of Deviation / Variation in Utilization of funds raised | | | | | | |
|---|-------------------------|-----------------------------|-----------------------------|---|---|-----------------|
| Name of the listed entities | | | | Tribute Trading and Finance Limited | | |
| Mode of Fund Raising | | | | No fund has been raised during the quarter ended 30th September, 2022 | | |
| Date of Raising Funds | | | | Not Applicable | | |
| Amount Raised | | | | Nil | | |
| Report filed for Quarter ended | | | | 30-09-2022 | | |
| Monitoring Agency | | | | Not Applicable | | |
| Monitoring Agency Name, if applicable | | | | Not Applicable | | |
| Is there a Deviation / Variation in use of fund raised | | | | Not Applicable | | |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders | | | | Not Applicable | | |
| If yes, Date shareholder Approval | | | | Not Applicable | | |
| Explanation for the Deviation/Variation | | | | Not Applicable | | |
| Comments of the Audit Committee after review | | | | Not Applicable | | |
| Comments of the auditors, if any | | | | Not Applicable | | |
| Objects for which funds have been raised and where there has been a deviation, in the following table | | | | Not Applicable | | |
| Original Object | Modified Object, if any | Original allocation, if any | Modified allocation, if any | Fund utilized | Amount of Deviation /Variation for the quarter according to applicable object | Remarks, if any |
| Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| Deviation or Variation Could mean: (a) Deviation in objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc. | | | | | | |
| FOR TRIBUTE TRADING AND FINANCE LIMITED <i>Abhishek Lohia</i> Company Secretary | | | | | | |
| Name of Signatory: Abhishek Lohia Designation: Company Secretary and Compliance Officer Place: Kolkata Date: 11/11/2022 | | | | | | |