

TRIBUTE TRADING AND FINANCE LIMITED

CIN - L35991WB1986PLC139129

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

Date: 09.11.2023

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, 2023.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 9th November, 2023 has approved the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2023.

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, 2023 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

Pratiksha Saurabh Daga
Company Secretary



J Gupta & Co LLP
Chartered Accountants

YMCA Building
Mezzanine Floor
25, Jawaharlal Nehru Road
Kolkata – 700 087
☎ : (033) 40656289 / 40074539
Email : jgupta.co.ca@gmail.com
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 ended September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 (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.

Chartered Accountants
FRN: 314010E/E300029
LLP NO.: AAM-2652



Place: Kolkata
Date: November 09, 2023

N. C. Konar

N.C Konar
Partner

Membership No: 052892

UDIN: 23052892BGW0YI4349

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. in Lakhs)

Sl No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	Income						
	Interest Income	38.78	38.04	41.03	76.82	74.00	143.12
	Dividend	0.10	0.11	0.05	0.21	0.12	0.15
	Sale of Stock-in-Trade	-	-	-	-	-	67.90
	Net gain/loss on fair value changes	(0.03)	0.10	0.01	0.07	-	(0.12)
	Others	0.65	0.54	-	1.19	1.21	3.08
	Total Income	39.49	38.79	41.09	78.28	75.33	214.12
2	Expenses						
	(a) Purchase of Stock-in-Trade	7.46	-	-	7.46	-	68.38
	(b) Changes in inventories of Stock-in trade	(7.20)	-	-	(7.20)	-	-
	(c) Employee Benefits Expense	8.10	7.70	7.92	15.80	16.21	32.02
	(d) Depreciation and Amortisation Expenses	0.08	0.08	0.18	0.16	0.36	0.52
	(f) Other Expenditure	12.20	13.99	21.68	26.19	36.47	63.18
	Total Expenses	20.64	21.77	29.78	42.41	53.04	164.11
3	Profit/ (Loss) before Tax (1-2)	18.86	17.02	11.31	35.88	22.29	50.01
4	Tax Expenses						
	(a) Current Tax	4.75	4.28	2.75	9.03	5.60	5.05
	(b) Deferred Tax	-	-	0.08	-	0.08	0.09
5	Net Profit/ (Loss) for the period (3-4)	14.11	12.74	8.49	26.85	16.62	44.88
6	Other Comprehensive Income	-	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	14.11	12.74	8.49	26.85	16.62	44.88
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	-	-	-	-	-	2,273.25
10	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	0.24	0.21	0.14	0.45	0.28	0.75



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Statement of Assets and Liabilities for the Half Year Ended September 30, 2023

(Rs. in Lakhs)

Particulars	As at	As at
	30.09.2023	31.03.2023
	Reviewed	Audited
ASSETS		
I Financial Assets	8.90	64.50
Cash and cash equivalents	418.66	329.52
Receivables	2,456.19	2,475.69
Loans	0.18	0.11
Investment	10.00	10.00
Others		
II Non-financial Assets	13.08	5.88
Inventories	16.35	16.32
Current Tax Assets (net)	0.21	0.15
Deferred Tax Assets (Net)	0.85	1.01
Property, Plant and Equipment		
TOTAL ASSETS	2,924.42	2,903.20
LIABILITIES & EQUITY		
I Financial Liabilities		
Payables		
(I) Trade Payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises	0.31	14.68
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(II) Other Payables		
II Non-Financial Liabilities	23.88	14.92
Provisions	0.02	0.35
Other Non-Financial Liabilities		
III EQUITY	600.00	600.00
Equity Share capital	2,300.21	2,273.25
Other Equity		
TOTAL LIABILITIES AND EQUITY	2,924.42	2,903.20



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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs in Lakhs)

Particular	As on 30.09.2023	As on 30.09.2022	As on 31.03.2023
	Reviewed	Reviewed	Audited
I CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax	35.88	22.29	50.01
Adjusted for:			
Depreciation and Amortization	0.16	0.36	0.52
Net (gain) / loss fair valuation of investments through profit and loss	(0.07) 0.09	0.04 0.40	0.12 0.64
Operating profit before working capital changes	<u>35.97</u>	<u>22.69</u>	<u>50.65</u>
Adjustment for:			
(a) Loans	19.50	(259.26)	(27.01)
(b) Receivables	(89.14)	250.56	(14.32)
(c) Inventories	(7.20)	-	-
(d) Other Financial Assets	-	-	-
(e) Other Non Financial Assets	0.03	6.32	13.74
(f) Payables	(14.70)	0.95	14.66
	<u>(91.51)</u>	<u>(1.42)</u>	<u>(12.93)</u>
Cash generated from operations	<u>(55.54)</u>	<u>21.27</u>	<u>37.72</u>
Direct taxes paid (net)	0.06	(0.97)	5.05
Contingent provision on standard assets	-	-	(0.28)
NET CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES	<u>(55.60)</u>	<u>22.24</u>	<u>32.40</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			
Dividend paid	-	-	(6.00)
NET CASH FROM FINANCING ACTIVITIES	<u>-</u>	<u>-</u>	<u>(6.00)</u>
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III)	<u>(55.60)</u>	<u>22.24</u>	<u>26.40</u>
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE PERIOD	64.50	38.10	38.10
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	<u>8.90</u>	<u>60.34</u>	<u>64.50</u>
Components of cash and cash equivalents			
Balance with Banks	1.04	60.13	59.51
Cheques on hand	-	-	1.31
Cash on hand	7.87	0.21	3.68
Total cash and cash equivalents	<u>8.90</u>	<u>60.34</u>	<u>64.50</u>



NOTES:

- 1 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 09, 2023. The statutory auditors of the Company have limited review of the financial result for the quarter ended and half year ended September 30, 2023.
- 2 Details pursuant to RBI Master Direction - RBI/DOR/2021-22/86 DOR.STR.REC.51/21.04.048/2021-22 Reserve Bank of India (Transfer of Loan Exposures) Direction, 2021 dated September 24, 2021 are given below:
 - (a) The company has neither acquired nor transferred any loans (not in default) through assignment during the quarter ended September 30, 2023.
 - (b) The company has neither acquired nor transferred any stressed loan during the quarter ended September 30, 2023.
 - (c) The company does not hold any Security Receipts (SRs) as of quarter ended September 30, 2023.
- 3 The business of the Company falls within a single primary segment viz., 'Financing' and hence, the disclosure requirement of Ind AS 108 - 'Operating Segments' is not applicable.
- 4 Figures pertaining to the previous years/periods have been rearranged/regrouped, wherever considered necessary, to make them comparable with those of the current years/periods.

For Tribute Trading and Finance Limited

Sangeeta Sethia

Sangeeta Sethia
Managing Director
(DIN: 00585682)

Place: Kolkata
Date: November 09, 2023



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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, 2023			
Date of Raising Funds			Not Applicable			
Amount Raised			Nil			
Report filed for Quarter ended			30-09-2023			
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.						
Name of Signatory: Pratiksha Saurabh Daga Designation: Company Secretary and Compliance Officer Place: Kolkata Date: 09.11.2023						