

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: 30.05.2024

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

Scrip Code: 10030286
ISIN No: INE951L01013

Sub: Audited Financial Results for the quarter and year ended 31st March, 2024.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 30th May, 2024 has approved the Audited Financial Results of the Company for the quarter and year ended 31st March, 2024.

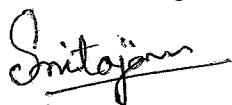
Please find enclosed copy of the said Audited Financial Results along with Auditor's Report, Statement of Assets and Liabilities, Statement of Cash Flows and Declaration as required under Regulation 33(3) read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of Board of Directors commenced at 06:50 pm and concluded at 07:30 pm.

Thanking you.

Yours Faithfully,

For Tribute Trading and Finance Limited



Smita Jain

Company Secretary

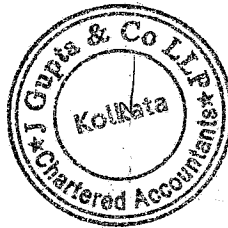


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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2024

Sl No	Particulars	(Rs. in Lakhs)				
		Quarter Ended			Year Ended	
		31-03-2024 Audited	31-12-2023 Reviewed	31-03-2023 Audited	31-03-2024 Audited	31-03-2023 Audited
1	Income					
	Interest Income	17.10	41.11	30.04	135.02	143.12
	Dividend Income	0.03	-	0.03	0.24	0.15
	Sale of stock-in-trade	96.68	29.80	67.90	126.48	67.90
	Net gain/loss on fair value changes	-	0.01	-	-	-
	Others	(7.75)	1.32	3.08	(5.24)	3.08
	Total Income	106.06	72.23	101.05	256.49	214.25
2	Expenses					
	(a) Finance cost	0.01	-	-	0.01	-
	(b) Net loss on fair value changes	0.18	-	0.02	0.10	0.12
	(c) Purchase of Stock-in-Trade	66.24	79.69	68.38	153.40	68.38
	(d) Changes in inventories of Stock-in trade	12.17	(58.05)	-	(53.08)	-
	(e) Employee Benefits Expense	9.62	16.49	9.91	41.91	32.02
	(f) Depreciation and Amortisation Expenses	0.15	0.08	0.08	0.39	0.52
	(g) Other Expenditure	20.20	13.24	6.09	59.63	63.18
	Total Expenses	108.58	51.45	84.48	202.36	164.22
3	Profit/ (Loss) before Tax (1-2)	(2.52)	20.78	16.57	54.13	50.03
4	Tax Expenses					
	(a) Current Tax	(3.70)	5.23	(3.72)	10.56	5.05
	(b) Deferred Tax	(0.03)	-	0.05	(0.03)	0.09
5	Net Profit/ (Loss) for the period (3-4)	1.21	15.55	20.24	43.60	44.89
6	Other Comprehensive Income	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	1.21	15.55	20.24	43.60	44.89
8	Paid up Equity Share Capital (Face Value Rs. 10 Per Share)	1200.00	1200.00	600.00	1200.00	600.00
9	Other Equity	-	-	-	1,716.85	2,273.25
10	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	0.01	0.13	0.34	0.36	0.75



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STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

Particulars		As at 31-03-2024	As at 31-03-2023
		Audited	Audited
ASSETS			
I Financial Assets			
Cash and cash equivalents		64.97	64.50
Receivables		362.41	329.52
Loans		2,398.29	2,475.69
Investment		50.54	0.11
Others		10.05	10.00
II Non-financial Assets			
Inventories		58.96	5.88
Current Tax Assets (net)		13.25	16.32
Deferred tax Assets (net)		0.18	0.15
Property, Plant and Equipment		1.95	1.01
TOTAL ASSETS		2,960.61	2,903.20
LIABILITIES & EQUITY			
I Financial Liabilities			
Payables			
(i) Total outstanding dues of micro enterprises and small enterprises			
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		0.36	14.68
Borrowings (Other than Debt Securities)		28.00	
Other financial liabilities		0.01	
II Non-Financial Liabilities			
Provisions		14.85	14.92
Other Non-Financial Liabilities		0.54	0.35
III EQUITY			
Equity Share capital		1,200.00	600.00
Other Equity		1,716.85	2,273.25
TOTAL LIABILITIES AND EQUITY		2,960.61	2,903.20



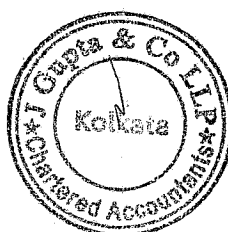
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STATEMENT OF CASH FLOWS

(Rs. in Lakhs)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
I CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	54.13	50.01
Adjusted for:		
(a) Depreciation and amortisation expense	0.39	0.52
(c) Net (gain)/loss fair valuation of investments through profit and loss	0.10 0.49	0.12 0.64
Operating profit before working capital changes	54.62	50.65
Adjustment for:		
Loans	77.40	(27.01)
Receivables	(32.89)	(14.32)
Inventories	(53.08)	-
Other Financial Assets	(0.05)	(0.00)
Other non-financial assets	3.07	13.74
Payables	(14.32)	14.66
Other financial liabilities	0.01	(12.93)
Other non financial liabilities	0.19	(19.66)
Cash generated from operations	34.96	37.72
Direct taxes paid (net)	10.56	5.05
Contingent provision on standard assets	(0.08)	(0.28)
NET CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES	24.33	32.40
II CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(1.32)	-
Purchase of Investments	(50.53)	-
NET CASH FLOWS FROM INVESTING ACTIVITIES	(51.86)	-
III CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid	-	(6.00)
Loan taken	28.00	-
NET CASH FROM FINANCING ACTIVITIES	28.00	(6.00)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III)	0.47	26.40
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE YEAR	64.50	38.10
CASH AND CASH EQUIVALENTS - AT THE END OF THE YEAR	64.97	64.50
Components of cash and cash equivalents:		
Balances with banks	57.72	59.51
Cheques on hand	6.69	1.31
Cash on hand	0.56	3.68
Total cash and cash equivalents	64.97	64.50



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NOTES:

- 1 The above 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 May 30, 2024. The statutory auditors of the Company have audited the results for the year ended March 31, 2024.
- 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 and year ended March 31, 2024.
 - (b) The company has neither acquired nor transferred any stressed loan during the quarter ended and year ended March 31, 2024.
 - (c) The company does not hold any Security Receipts (SRs) as at quarter ended and year ended March 31, 2024.
- 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 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.
- 5 Previous year/periods figures have been re-grouped/re-classified wherever necessary.

For Tribute Trading and Finance Limited



Sangeeta Sethia

Sangeeta Sethia
Managing Director
(DIN: 00585682)

Place: Kolkata
Date: May 30, 2024





J Gupta & Co LLP

Chartered Accountants

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25, Jawaharlal Nehru Road
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☎ : (033) 40656289 / 40074539

Email : jgupta.co.ca@gmail.com

cajainarangupta@gmail.com

Independent Auditors' Report on Audit of Annual Standalone Financial Result of Tribute Trading and Finance Limited ("the company") pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Tribute Trading and Finance Limited

Opinion

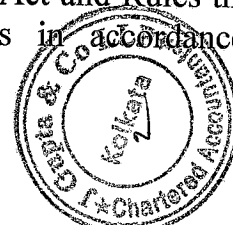
We have audited the accompanying Quarterly and Year to date financial results of **TRIBUTE TRADING AND FINANCE LIMITED** (the "Company") for the quarter and year ended March 31, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter and year ended March 31, 2024.

Basis of Opinion

We conducted our audit in accordance with the Standards of Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these





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requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Financial Results have been prepared on the basis of the annual Ind AS financial statements. The Company's management and Board of Directors are responsible for the preparation of these financial results that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

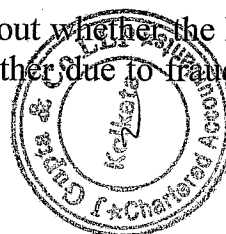
The responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds, other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatements, whether due to fraud or error, and to





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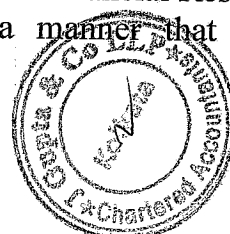
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issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the Audit. We also

- Identify and assess the risks of material misstatements of the Financial Results whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosure, and whether the Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.





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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and sufficient audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the financial results for the quarter ended 31 March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

For J Gupta & Co LLP
Chartered Accountants
FRN: 314010E/E300029
LLP No.: AAM-2652



N.C. Konar

N.C. Konar
Partner

M. No.: 052892

UDIN: 24052892BKEKVM6753

Dated: May 30, 2024
Place: Kolkata

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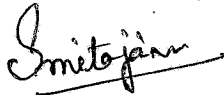
Sub: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We, Tribute Trading and Finance Limited having its registered office at 3, Bentinck Street, 2nd Floor, Kolkata-700001, do hereby declare and confirm that the Audit report issued by Statutory Auditor of the Company on the Audited Financial Results for the quarter and year ended 31st March, 2024 is with unmodified opinion and a statement to this effect is being made pursuant to Clause 4.1 of the Board Circular No.CIR/CFD/CMD/56/2016 dated 27/05/2016 issued by Securities and Exchange Board of India.

Thanking you.

Yours Faithfully,
For Tribute Trading and Finance Limited



Smita Jain
Company Secretary

