

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: 14/02/2022

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 nine month ended 31st December, 2021.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 14th February, 2022 has approved the Unaudited Financial Results of the Company for the quarter and nine month ended 31st December, 2021.

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.

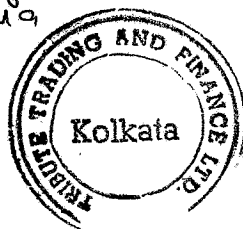
The Board noted that there was no fund raising by the Company during the quarter ended 31st December, 2021 and so NIL reporting be made pursuant to Regulation 32 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A Copy of the Statement is enclosed herewith.

Thanking you.

Yours Faithfully,
For Tribute Trading and Finance Limited

Abhishek Lohia

Abhishek Lohia
Company Secretary



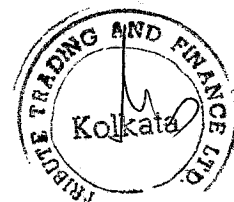
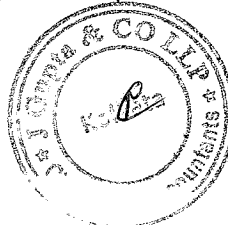
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2021							(Rs. in Lakhs)
Sl No	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Reviewed			Reviewed		Audited
1	Income						
	(a) Interest Income	44.51	36.15	47.32	115.67	135.58	160.98
	(b) Dividend Income	-	0.03	-	0.07	0.25	0.27
	(c) Sale of stock-in-trade	-	-	79.34	-	303.02	318.91
	(d) Others	-	0.01	(55.40)	-	(87.80)	(87.79)
	Total Income	44.51	36.19	71.26	115.74	351.04	392.36
2	Expenses						
	(a) Purchase of Stock-in-Trade	-	-	57.79	-	283.93	283.93
	(b) Changes in inventories of Stock-in trade	-	0.08	2.28	0.08	(24.63)	(5.08)
	(c) Employee Benefits Expense	11.68	11.15	10.54	34.00	35.70	47.48
	(d) Depreciation and Amortisation Expenses	0.18	0.18	0.23	0.54	0.65	0.82
	(e) Contingent provisions for standard assets	-	-	-	-	-	0.43
	(f) Other Expenditure	35.73	29.51	39.77	82.04	80.04	95.87
	Total Expenses	47.59	40.92	110.61	116.66	375.69	423.46
3	Profit/ (Loss) before Tax (1-2)	(3.08)	(4.73)	(39.35)	(0.92)	(24.65)	(31.10)
4	Tax Expenses						
	(a) Current Tax	(0.34)	(1.45)	(5.32)	-	-	-
	(b) Deferred Tax	-	-	-	-	-	(8.47)
	(c) Earlier Year Tax	-	-	-	-	-	0.20
5	Net Profit/ (Loss) for the period (3-4)	(2.74)	(3.28)	(34.03)	(0.92)	(24.65)	(22.82)
6	Other Comprehensive Income	-	-	-	-	-	
7	Total Comprehensive Income for the period (5+6)	(2.74)	(3.28)	(34.03)	(0.92)	(24.65)	(22.82)
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	-	-	-	-	-	2,242.77
10	Earnings per Share (EPS) (Basic & Diluted) (Rs.) (Not Annualised)	(0.05)	(0.05)	(0.57)	(0.02)	(0.41)	(0.38)

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 February 14, 2022. The statutory auditors of the Company have carried on limited review of the financial result for the quarter ended and nine month ended December 31, 2021.
- 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.



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- 5 Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 is attached in Annexure I.
- 6 Previous year/periods figures have been re-grouped/re-classified wherever necessary.



Place: Kolkata
Date: February 14, 2022

For Tribute Trading and Finance Limited

A handwritten signature in black ink, appearing to read "Manoj Sethia".

Manoj Sethia
Chairman
(DIN: 00585491)



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2021

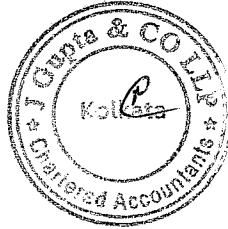
Annexure I

Disclosure in compliance with Regulation 52(4) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 for the quarter and nine months ended December 31, 2021

Particulars	For the quarter ended 31.12.2021	For the nine months ended 31.12.2021
1 Net worth (In Lakhs)		2,841.80
2 Net profit after tax (In Lakhs)	(2.74)	(0.92)
3 Earnings per Share (EPS)		
Basic (Rs.)	(0.05)	(0.02)
Diluted (Rs.)	(0.05)	(0.02)
4 Current ratio		138:1
5 Current liability ratio		1:1
6 Inventory turnover		-
7 Debtors turnover ratio		0.81:1
8 Operating margin (%)	20.74	20.71
9 Net profit margin (%)	(6.17)	(0.79)

Note:

Debt-Equity ratio, Debt service coverage ratio, Interest coverage ratio, Long term debt to working capital, Bad debts to Accounts receivable ratio and Total debts to total assets is not applicable to the Company.





J Gupta & Co LLP

Chartered Accountants

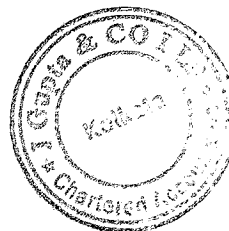
YMCA Building
Mezzanine Floor
25, Jawaharlal Nehru Road
Kolkata – 700 087
☎ : (033) 40656289 / 40074539
Email : jgupta.co.ca@gmail.com
cajainarayangupta@gmail.com

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 and nine months ended December 31, 2021 (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.
5. We draw attention on Note No. 4 to the statement which describes the uncertainty caused by COVID-19 pandemic with respect to the Company's estimates of Impairment of loans to customers and that such estimates may be affected by the severity and duration of the pandemic. Our conclusion is not modified in respect of this matter.

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



Nancy Murarka

Nancy Murarka
Partner

UDIN:
Place: Kolkata

Date: February 14, 2022.

Membership No: 067953
UDIN: 22067953ACD AAM1825

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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 31st December, 2021		
Date of Raising Funds				Not Applicable		
Amount Raised				Nil		
Report filed for Quarter ended				31.12.2021		
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 Abhishek Lohia Company Secretary						
Name of Signatory: Abhishek Lohia Designation: Company Secretary and Compliance Officer Place: Kolkata Date: 14/02/2022						