

TRIBUTE TRADING AND FINANCE LIMITED

CIN - L35991WB1986PLC139129

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

Date: 13/11/2021

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, 2021.

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held today i.e. on 13th November, 2021 has approved the Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 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 30th September, 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
FOR TRIBUTE TRADING AND FINANCE LIMITED

Abhishek Lohia

Abhishek Lohia Company Secretary
Company Secretary

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021 (Rs. in Lakhs)

Sl No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Reviewed			Reviewed		Audited
1	Income						
	Interest Income	36.15	34.20	45.80	70.35	87.73	160.98
	Dividend	0.03	0.04	0.25	0.07	0.25	0.27
	Sale of Stock-in-Trade	-	-	111.74	-	223.67	318.91
	Others	0.01	0.80	(36.28)	0.81	(31.88)	(87.79)
	Total Income	36.19	35.04	121.51	71.23	279.77	392.36
2	Expenses						
	(a) Purchase of Stock-in-Trade	-	-	71.05	-	226.14	283.93
	(b) Changes in inventories of Stock-in trade	0.08	-	36.11	0.08	(26.91)	(5.08)
	(c) Employee Benefits Expense	11.15	11.17	11.88	22.32	25.16	47.48
	(d) Depreciation and Amortisation Expenses	0.18	0.18	0.23	0.36	0.42	0.82
	(e) Contingent provisions for standard assets	-	-	-	-	-	0.43
	(f) Other Expenditure	29.51	16.80	23.33	46.31	40.27	95.87
	Total Expenses	40.92	28.15	142.60	69.07	265.08	423.46
3	Profit/ (Loss) before Tax (1-2)	(4.73)	6.89	(21.09)	2.16	14.69	(31.10)
4	Tax Expenses						
	(a) Current Tax	(1.45)	1.79	(3.98)	0.34	5.32	-
	(b) Deferred Tax	-	-	-	-	-	(8.47)
	(c) Earlier Year Tax	-	-	-	-	-	0.20
5	Net Profit/ (Loss) for the period (3-4)	(3.28)	5.10	(17.11)	1.82	9.37	(22.82)
6	Other Comprehensive Income	-	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	(3.28)	5.10	(17.11)	1.82	9.37	(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)	0.09	(0.29)	0.03	0.16	(0.38)



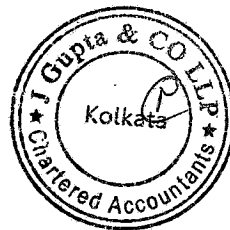
TRIBUTE TRADING AND FINANCE LIMITED

Regd. Off.: 3, Bentinck Street (2nd Floor) Kolkata-700001, Ph No:(033) 2210 0875,e-mail: ttfltd@gmail.com, Website: www.ttfltd.co.in
CIN: L35991WB1986PLC139129

Statement of Assets and Liabilities for the Half Year Ended September 30, 2021

(Rs. in Lakhs)

Particulars	As at	As at
	30.09.2021	31.03.2021
	Reviewed	Audited
ASSETS		
I Financial Assets		
Cash and cash equivalents		
Receivables	85.67	37.92
Loans	335.43	346.37
Investment	2,408.94	2,427.11
	0.17	0.17
II Non-financial Assets		
Inventories		
Current Tax Assets (net)	5.88	5.96
Deferred Tax Assets (Net)	19.76	22.03
Property, Plant and Equipment	8.21	8.21
	1.89	2.25
TOTAL ASSETS	2,865.95	2,850.04
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	-	-
Other Payables	14.06	0.28
II Non-Financial Liabilities		
Provisions	7.30	6.96
Other Non-Financial Liabilities	0.05	0.03
III EQUITY		
Equity Share capital	600.00	600.00
Other Equity	2,244.54	2,242.77
TOTAL LIABILITIES AND EQUITY	2,865.95	2,850.04



TRIBUTE TRADING AND FINANCE LIMITED

Regd. Off.: 3, Bentinck Street (2nd Floor) Kolkata-700001, Ph No:(033) 2210 0875, e-mail: tftfd@gmail.com, Website: www.tftfd.co.in
CIN: L35991WB1986PLC139129

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

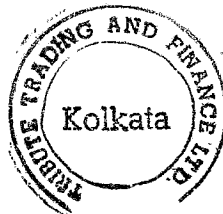
(Rs in Lakhs)

Particular	As on 30.09.2021	As on 30.09.2020	As on 31.03.2021
	Reviewed	Reviewed	Audited
I CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(Loss) before tax	2.16	14.69	(31.10)
Adjusted for:			
Depreciation and Amortization	0.36	0.42	0.82
Profit on sale non-current investments	-	-	0.01
Net (gain) / loss fair valuation of investments through profit and loss	(0.00)	(0.21)	(0.23)
Operating profit before working capital changes	2.52	14.90	(30.50)
Adjustment for:			
(a) Loans	18.17	(26.92)	83.17
(b) Receivables	10.91	(13.18)	(23.80)
(c) Inventories	0.08	125.94	(5.08)
(d) Other Financial Assets	-	(64.37)	-
(e) Other Non Financial Assets	2.27	17.76	15.83
(f) Payables	13.80	(8.75)	(10.43)
Cash generated from operations	45.23	30.48	59.70
Direct taxes paid (net)	47.75	45.38	29.20
Contingent provision on standard assets	-	5.32	-
NET CASH FLOWS FROM/ (USED IN) OPERATING ACTIVITIES	47.75	40.06	29.63
II CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipments	-	(1.66)	(1.66)
Purchase of Investments	-	-	(14.50)
Sales of investments	-	-	15
NET CASH FLOWS FROM INVESTING ACTIVITIES	-	(1.66)	(1.03)
III CASH FLOW FROM FINANCING ACTIVITIES			
NET CASH FROM FINANCING ACTIVITIES	-	-	-
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (I+II+III)	47.75	38.40	28.60
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE PERIOD	37.92	9.32	9.32
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	85.67	47.72	37.92

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 13, 2021. The statutory auditors of the Company have limited review of the financial result for the quarter ended and half year ended September 30, 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.
- Previous year/periods figures have been re-grouped/re-classified wherever necessary.

Place: Kolkata
Date: November 13, 2021



For Tribute Trading and Finance Limited

Manoj Sethia
Manoj Sethia
Chairman
(DIN: 00585491)





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

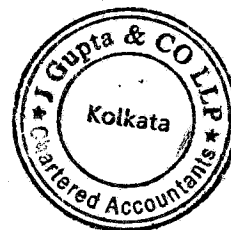
The Members,

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, 2021 and year to date from April 1, 2021 to September 30, 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

UDIN:
Place: Kolkata
Date: November 13, 2021.



Nancy Murarka
Nancy Murarka
Partner

Membership No: 067953

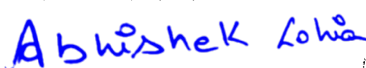
UDIN 21067953AAAAAF3528

TRIBUTE TRADING AND FINANCE LIMITED

CIN - L35991WB1986PLC139129

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

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, 2021		
Date of Raising Funds				Not Applicable		
Amount Raised				Nil		
Report filed for Quarter ended				30.09.2021		
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  Company Secretary						
Name of Signatory: Abhishek Lohia Designation: Company Secretary and Compliance Officer Place: Kolkata Date: 13/11/2021						