D.BASU & Co.
Chartered Accountants

FD 148, Salt Lake,
Kolkata : 700 106

TO
THE BOARD OF DIRECTORS
TOWER INVESTMENT & TRADING COMPANY LIMITED
TEMPLE CHAMBER'S,
6, OLD POST OFFICE STREET ,
4TH, FLOOR ,
KOLKATA- 700001, W,B

Limited Review Report of the Unaudited Financial Results for the quarter ended 30th September, 2021.

We have reviewed the accompanying statement of un-audited financial results of TOWER INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 30th September, 2021 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 ('the Regulation') as amended, read with SEBI Circular No.CIR/CFD/CMDI/44/2019 dated 29th March 2019 ('the Circular').

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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **D.Basu & Company**
Chartered Accountants
Firm's Registration No.: 301111E

D. BASU & CO. KOLKATA Chartered Accountants

Place: Kolkata
Date: 12TH November ,2021.

Ashis Ranjan Maitra

[Ashis Ranjan Maitra]
Partner
Membership No : 056520
UDIN NO: 21056520AAAAES9094

TOWER INVESTMENT & TRADING COMPANY LIMITED
CIN : L67120WB1981PLC033500
Registered Office :
'Temple Chambers' 6, Old Post Office Street, 4th Floor, Kolkata-700 001

PART I : Statement of Standalone Unaudited Financial Results for the Quarter ended 30th September, 2021

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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue from Operations**						
	Interest on Loans	3,94,224	3,88,932	3,62,959	7,83,156	7,22,302	14,41,645
	Profit on Sale of Investments (Net)	-	-	3,88,925	-	6,94,425	3,05,500
	Dividend Income	2,09,745	-	1,29,033	2,09,745	1,29,033	3,43,889
	Net gain on fair value change	84,24,759	85,77,018	65,45,441	1,70,01,777	1,33,78,813	3,92,50,951
	Total Revenue from Operations	**90,28,728**	**89,65,950**	**74,26,358**	**1,79,94,678**	**1,49,24,573**	**4,13,41,985**
	Other Income						
	Others	7,938	-	-	7,938		-
	Total Income	**90,36,666**	**89,65,950**	**74,26,358**	**1,80,02,616**	**1,49,24,573**	**4,13,41,985**
2	**Expenses**						
	a) Net loss on fair value changes	-	-	-	-	-	-
	b) Employee Benefits Expenses	2,39,760	2,41,105	2,45,700	4,80,865	4,81,140	11,12,696
	c) Others expenses	61,604	1,12,545	1,46,949	1,74,149	2,00,162	5,74,883
	Total Expenses	**3,01,364**	**3,53,650**	**3,92,649**	**6,55,014**	**6,81,302**	**16,87,579**
3	Profit/ (Loss) From Ordinary activities Before Tax	**87,35,303**	**86,12,300**	**70,33,709**	**1,73,47,602**	**1,42,43,271**	**3,96,54,406**
4	Diminution/Increase in the value of Investments						
5	**Tax Expenses:**	19,86,858	18,30,584	13,46,235	38,17,441	**26,61,773**	1,12,29,766
	a) Current Tax	86,545	10,091	-	96,636		1,95,000
	b) MAT		-	-			
	c) Deferred Tax	19,00,312	18,20,493	13,46,234	37,20,805	26,61,773	1,10,29,154
	d) Earlier Years	-	-	-	-		5,612
6	Net Profit/(Loss) after Tax for the period	**67,48,446**	**67,81,716**	**56,87,475**	**1,35,30,162**	**1,15,81,498**	**2,84,24,640**
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	230	8,88,132	(3,88,925)	8,88,362	(3,88,925)	9,39,030
8	Tax on Above	53	2,719	81,347	2,772	(32,606)	2,46,583
9	Total other Compehensive Income	177	8,85,413	(4,70,272)	8,85,590	(3,56,319)	6,92,447
10	Total Comprehensive Income	**67,48,623**	**76,67,129**	**52,17,203**	**1,44,15,752**	**1,12,25,179**	**2,91,17,086**
11	Paid-up equity share capital (Face value per share: Rs.10/-)	41,21,300	41,21,300	41,21,300	41,21,300	41,21,300	41,21,300
	Basic and Diluted	16.37	16.46	13.80	32.83	28.10	68.97

Notes :-

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 12th November, 2021. Th Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 has been completed by th Auditors.

2. There was no exceptional item during the quarter ended 30th September, 2021.

3. **Estimates of uncertainities relating to the Global health pandemic from COVID-19**
The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues and investmen in subsidiaries. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date o approval of these financial statements has used internal and external sources of information including credit reports and related information, economic forecasts. The Company ha performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on th Company's financial statements may differ from that estimated. as at the date of approval of these financial statements.

4. Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

5. Tax expenses / (Credit) include deferres tax

Place: Kolkata
Date: 12 th November, 2021

D. BASU & CO. KOLKATA Chartered Accountants

For and Behalf of Board of Directors
TOWER INVESTMENT & TRADING CO. LTD.
Director

Director
DIN:01200281

TOWER INVESTMENT & TRADING COMPANY LIMITED
CIN: L67120WB1981PLC033500
Registered Office :
'Temple Chambers' 6, Old Post Office Street, 4th Floor, Kolkata-700 001

Statement of Assets and Liablities as on 30th September 2021

Particulars	As at 30.09.2021	As at 31.03.2021
ASSETS		
Financial Assets		
Cash and Cash Equivalents	9,26,848	22,19,494
- Trade Receivables	2,950	-
- Other Receivables	9,07,378	3,29,655
Loans	1,33,51,230	1,31,02,700
Investments	9,31,66,052	7,52,75,913
Other Financial Assets	-	40,660
	10,83,54,459	9,09,68,422
Non-Financial Assets		
Current Tax Assets (Net)	-	46,468
Property, Plant and Equipment	-	-
Other Non-Financial Assets	9,88,400	4,15,950
	9,88,400	4,62,418
Total Assets	**10,93,42,859**	**9,14,30,840**
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Deposits	-	-
Other Financial Liabilities	65,910	3,35,880
	65,910	3,35,880
Non-Financial Liabilities		
Provisions	5,23,519	4,76,699
Deferred Tax Liabilities (Net)	1,79,64,528	1,42,40,951
Other Non-Financial Liabilities	-	4,160
	1,84,88,047	1,47,21,810
Equity		
Equity Share Capital	41,21,300	41,21,300
Other Equity	8,66,67,602	7,22,51,850
	9,07,88,902	7,63,73,150
Total Liabilities and Equity	**10,93,42,859**	**9,14,30,840**

Corporate Information & Significant Accounting Policies
Accompanying notes to the financial statements

The Notes referred to above form an integral part of the accounts.
In terms of our report of even date attached herewith.

For D. Basu & Co.
Chartered Accountants
Firm Registration No. 301111E

Ashis Ranjan Maitra

(ASHIS RANJAN MAITRA)
Partner
Membership No. 056520

D. BASU & CO. KOLKATA Chartered Accountants

Place :Kolkata
Date:12 Th November,2021.

For and Behalf of Board of Directors
TOWER INVESTMENT & TRADING CO. LTD.

Director

Director
DIN:01200281

TOWER INVESTMENT & TRADING COMPANY LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 30th September, 2021

Particulars	Period Ended 30th September 2021	Financial Year Ended, 2021
A. Cash Flow from Operating Activities		
Profit Before Tax	1,73,47,602	3,96,54,406
Adjustments for :		
Exceptional Items	-	-
Provisions for Gratuity	-	17,596
Dividend Income	(2,09,745)	(3,43,889)
(Liabilities)/Assets Written Off	-	-
Profit on Sale of Investment	-	(3,05,500)
Net Change in Fair Market Value	(1,70,01,777)	(3,92,50,951)
Interest Received	(7,83,156)	(14,41,645)
Operating Profit Before Working Capital Changes	(6,47,076)	(16,69,983)
Movements in Working Capital :		
(Increase) / Decrease in Financial & Other Assets	(13,60,993)	54,433
Increase /(Decrease) in Financial & Other Liabilities/Provisions	(2,74,120)	1,78,810
Cash Generated from / (used in) Operations	(22,82,189)	(14,36,740)
Direct Taxes Paid (net of refunds)	(3,358)	(1,28,279)
Net Cash flow from / (used in) Operating Activities	(22,85,547)	(15,65,019)
B. Cash Flow from Investing Activities		
Sale Proceeds from Sale of Non- Current Investments	-	-
Sale Proceeds from Sale of Current Investments	-	8,22,500
Purchase of Non- Current Investments	-	-
Interest Received	7,83,156	14,41,645
Dividend Income	2,09,745	3,43,889
Net Cash from / (used in) Investing Activities	9,92,901	26,08,034
C. Cash Flow from Financing Activities		
Increase / (Decrease) in Long-term loans and advances	-	(10,00,000)
Increase / (Decrease) in Short term borrowings	-	-
Net Cash from / (used in) Financing Activities	-	(10,00,000)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(12,92,646)	43,015
Cash and Cash Equivalents at beginning of the year	22,19,494	21,76,479
Cash and Cash Equivalents at end of the year	9,26,848	22,19,494

For D. Basu & Co.
Chartered Accountants
Firm Registration No. 301111E

Ashis Ranjan Maitra

(ASHIS RANJAN MAITRA)
Partner
Membership No. 056520
Place :Kolkata
Date:12 Th November ,2021.

D. BASU & CO. KOLKATA Chartered Accountants

For and Behalf of Board of Directors
TOWER INVESTMENT & TRADING CO. LTD.

Director

Director

DIN : 01200281

D.BASU & Co.
Chartered Accountants

FD 148, Salt Lake,
Kolkata : 700 106

TO
THE BOARD OF DIRECTORS
TOWER INVESTMENT & TRADING COMPANY LIMITED
TEMPLE CHAMBER'S,
6, OLD POST OFFICE STREET ,
4TH, FLOOR ,
KOLKATA- 700001, W,B

Limited Review Report of the Unaudited Consolidated Financial Results for the quarter ended 30th September, 2021.

We have reviewed the accompanying statement of un-audited Consolidated financial results of TOWER INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 30th September, 2021 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 ('the Regulation') as amended, read with SEBI Circular No.CIR/CFD/CMDI/44/2019 dated 29th March 2019 ('the Circular').

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 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Consolidated financial results prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **D.Basu & Company**
Chartered Accountants
Firm's Registration No.: 301111E

D. BASU & CO. ★ KOLKATA ★ Chartered Accountants

Place: Kolkata
Date: 12Th November ,2021.

Ashis Ranjan Maitra

[Ashis Ranjan Maitra]
Partner
Membership No : 056520
UDIN NO: 21056520AAAAET3192

TOWER INVESTMENT & TRADING CO. LTD.
CIN : L67120WB1981PLC033500
Registered Office:
Temple Chamber's 6, Old Post Office Street , 4th floor, Kolkata:700001
Phone No.: 033 2230-7373/2248-3854 E-mail : tower_investment@yahoo.com

Statement of Consolidated Unaudited Financial Results for the Quarter ended 30th September ,2021

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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operations						
i	Interest income	3,94,224	3,88,932	3,62,959	7,83,156	7,22,302	14,41,645
ii	Dividend income	2,09,745	-	1,43,397	2,09,745	1,49,275	3,71,286
iii	Net gain on fair value change	87,86,933	92,09,972	71,31,289	1,79,96,906	1,45,01,913	3,05,500
iv	Service Charges	-	-	-	-	-	-
v	Profit on Sale of Investment	-	-	3,88,925	-	6,94,425	3,94,96,591
I	**Total Revenue from Operations**	93,90,902	95,98,904	80,26,570	1,89,89,807	1,60,67,915	4,16,15,022
II	Other Income	33,150	7,076	-	40,227		8,77,353
III	**Total Income (I+II)**	94,24,052	96,05,980	80,26,570	1,90,30,033	1,60,67,915	4,24,92,375
2	Expenses						
i)	Net loss on fair value change	-	-	-	-		-
ii)	Employee Benefits Expense	2,39,760	2,41,105	2,45,700	4,80,865	4,81,140	11,12,696
iii)	Depreciation	12,223	4,816	4,815	17,039	9,630	19,264
iv)	Finance Cost	1,019	23,014		24,033		19,726
v)	Other Expenses	1,98,199	1,61,129	2,52,084	3,59,328	3,15,939	8,25,185
IV	**Total Expenses (i to iii)**	4,51,201	4,30,064	5,02,599	8,81,265	8,06,709	19,76,871
V	Profit/ (Loss) before Exceptional items & tax (III-IV)	89,72,851	91,75,916	75,23,971	1,81,48,769	1,52,61,205	4,05,15,504
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/ (Loss) before Tax (V-VI)	89,72,851	91,75,916	75,23,971	1,81,48,769	1,52,61,205	4,05,15,504
VIII	Tax expenses	19,54,454	18,12,556	13,46,234	37,67,010	26,61,773	1,10,37,805
a)	Current Tax	86,545	10,091	-	96,636	-	1,95,000
b)	Deferred Tax	18,67,909	18,02,465	13,46,234	36,70,374	26,61,773	1,08,37,193
c)	Income Tax for Earlier Years	-	-	-	-	-	5,612
IX	Net Profit/ (Loss) for the period (VII-	70,18,396	73,63,360	61,77,737	1,43,81,758	1,25,99,432	2,94,77,699
X	Share of Profit from Associate	(57,951)	(57,892)	(77,338)	(1,15,843)	5,37,612	(7,50,035)
XI	Other Comprehensive Income	1,24,698	23,21,377	(2,64,765)	24,46,075	(3,88,925)	9,35,430
XII	Tax on Above Income	(34,459)	(2,93,922)	1,07,173	(3,28,382)	(35,948)	(2,43,702)
XIII	Total Comprehensive Income for the period (IX +X-XI)	70,50,684	93,32,923	57,28,461	1,63,83,608	1,27,84,068	2,94,19,392
XIV	Paid-up Equity Share Capital (Face value per share: Re.10/-)	41,21,300	41,21,300	41,21,300	41,21,300	41,21,300	41,21,300
XV	Earnings per Equity Share (Not Annualised)	-	-	-	-	-	-
	Basic and Diluted	17.03	17.87	14.80	34.62	31.88	71.53

Notes :-

1 The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 12Th November,2021. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 has been completed by the Auditors.

2 There was no exceptional item during the quarter ended 30th September, 2021

3 The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues and investment in subsidiaries. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial statements has used internal and external sources of information including credit reports and related information, economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated. as at the date of approval of these financial statements.

4 Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place : Kolkata
Date:12 Th November,2021

BASU & CO. Accountants

TOWER INVESTMENT & TRADING CO. LTD.

Director

DIN: 01260281

TOWER INVESTMENT & TRADING COMPANY LIMITED
CIN: L67120WB1981PLC033500
Registered Office :
'Temple Chambers' 6, Old Post Office Street, 4th Floor, Kolkata-700 001

Consolidated Statement of Assets and Liablities as on 30th September 2021

Particulars	Note No.	30-09-21	31-03-21
ASSETS		-	-
Financial Assets		-	-
Cash and Cash Equivalents	1	41,86,023	1,25,54,459
Receivables		-	-
- Trade Receivables	2	2,950	-
- Other Receivables	3	9,07,378	3,29,655
Loans	4	1,33,51,230	1,31,02,700
Investments	5	9,83,94,841	8,15,55,140
Other Financial Assets	6	80,934	75,904
		11,69,23,356	10,76,17,859
Non-Financial Assets			
Inventories	7	-	-
Current Tax Assets (Net)	8	1,133	47,601
Investment Property	9	3,04,220	3,20,464
Property, Plant and Equipment	10	466	1,260
Other Non-Financial Assets	11	9,88,400	4,15,950
		12,94,218	7,85,275
Total Assets		**11,82,17,574**	**10,84,03,134**
LIABILITIES AND EQUITY			
Liabilities			
Financial Liabilities			
Payables	12	-	-
(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		35,200	-
(II) Other Payables	13	-	-
(i) total outstanding dues of micro enterprises and small enterprises		-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
Deposits	14	-	-
Other Financial Liabilities	15	1,05,787	5,52,832
		1,40,987	5,52,832
Non-Financial Liabilities			
Loans	16	1,00,000	1,00,00,000
Provisions	17	5,23,519	4,76,699
Deferred Tax Liabilities (Net)	18	1,72,59,753	1,35,56,404
Other Non-Financial Liabilities	19	1,242	7,900
		1,78,84,514	2,40,41,003
Equity			
Equity Share Capital	20	41,21,300	41,21,300
Other Equity	21	9,60,71,334	7,96,87,999
		10,01,92,634	8,38,09,299
Total Liabilities and Equity		**11,82,18,135**	**10,84,03,134**

Corporate Information & Significant Accounting Policies
First Time adoption of Ind AS
Accompanying notes to the financial statements

The Notes referred to above form an integral part of the accounts.
In terms of our report of even date attached herewith.

For D. Basu & Co.
Chartered Accountants
Firm Registration No. 301111E

Ashis Ranjan Maitra
(ASHIS RANJAN MAITRA)
Partner
Membership No. 056520
Place :Kolkata
Date : 12Th November,2021.

D. Basu & Co. KOLKATA Chartered Accountants

For and Behalf of Board of Directors
TOWER INVESTMENT & TRADING CO. LTD.

Director
DIN: 01200281

TOWER INVESTMENT & TRADING COMPANY LIMITED
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30th SEPTEMBER, 2021

Particulars	Financial Year Ended 30-09-21	Financial Year Ended, 2021
A. Cash Flow from Operating Activities		
Profit Before Tax	1,81,48,769	4,05,15,504
Adjustments for :		
Exceptional Items		
Provisions for Gratuity	-	17,596
Depreciation	17,039	19,264
Dividend Income	(2,09,745)	(3,71,286)
(Liabilities)/Assets Written Off	-	44,177
Profit on Sale of Investment	23,615	(11,82,853)
Net Change in Fair Market Value	(1,79,96,906)	(3,94,96,591)
Interest Paid	-	19,726
Interest Received	(7,59,123)	(14,41,645)
Operating Profit Before Working Capital Changes	(7,76,351)	(18,76,108)
Movements in Working Capital :		
(Increase) / Decrease in Financial & Other Assets	(11,58,153)	1,44,433
Increase /(Decrease) in Financial & Other Liabilities/Provisions	(4,35,993)	2,79,885
Cash Generated from / (used in) Operations	(23,70,497)	(14,51,790)
Direct Taxes Paid (net of refunds)	(3,358)	(1,29,410)
Net Cash flow from / (used in) Operating Activities	(23,73,855)	(15,81,200)
B. Cash Flow from Investing Activities		
Sale Proceeds from Sale of Non- Current Investments	31,85,080	35,37,836
Sale Proceeds from Sale of Current Investments	-	35,72,362
Purchase of Non- Current Investments	-	-61,51,655
Interest Received	7,59,123	14,41,645
Dividend Income	2,09,745	3,71,286
Net Cash from / (used in) Investing Activities	41,53,948	27,71,474
C. Cash Flow from Financing Activities		
Increase / (Decrease) in Long-term loans and advances	(1,01,48,530)	90,00,000
Increase / (Decrease) in Short term borrowings	-	
Interest Paid	-	(19,726)
Net Cash from / (used in) Financing Activities	(1,01,48,530)	89,80,274
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(83,68,437)	1,01,70,548
Cash and Cash Equivalents at beginning of the year	1,25,54,460	23,83,912
Cash and Cash Equivalents at end of the year	41,86,023	1,25,54,460

For D. Basu & Co.
Chartered Accountants
Firm Registration No. 301111E

Ashis Ranjan Maitra

(ASHIS RANJAN MAITRA)
Partner
Membership No. 056520
Place :Kolkata
Date :12 Th November ,2021.

D. BASU & CO. KOLKATA Chartered Accountants

For and Behalf of Board of Directors
TOWER INVESTMENT & TRADING CO. LTD.

Director
DIN: 01200281

PRABHUSHAL™

TOWER INVESTMENT & TRADING CO. LTD.

CIN : L67120WB1981PLC033500

Registered Office :

'Temple Chambers' 6, Old Post Office Street, 4th Floor, Kolkata-700 001

Phone No.: 033 2230-7373/2248-3854

E-mail: tower_investment@yahoo.com Website : www.tower.net.in

To,

The Secretary,

The Calcutta Stock Exchange Ltd.,

7, Lyons Range,

Kolkata - 700 001

Dated: 12-11-2021

Dear Sir/Madam,

Company Code: 030092

Disclosure under Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for year ended 30.09.2021

Sr. No.	Particulars	Details		
1	Credit rating and change in credit rating	**Rating Agency**	**Rating as on 30.09.2021**	**Previous Rating as on 31.03.2021**
		None	Not Done	Not Done
2	Asset cover available, in case of non-convertible debt securities	No Debt		
3	Debt-equity ratio			
4	Previous due date for the payment of interest/ for non-convertible redeemable preference shares/ repayment of principal of non-convertible preference shuts 'non-convertible' debt securities and whether the same has been paid or not; and, Next due date for the payment of interest/dividend of non-convertible preference shares /principal along with the amount of interest/dividend of non-convertible preference shares payable and the redemption amount;			

ISIN	Issue Size in Cr.	Date of Allotment	Date of Maturity	Previous Due Date October 1, 2020 to March 31, 2021		Next Due Date April 1. 2021 to September 30, 2021	
				Interest	Principal	Interest	Principal
			NIL				

Sr. No.	Particulars	Details
5	Debt service cove ratio	Not Applicable
6	Interest service coverage ratio	Not Applicable
7	Debenture redemption reserve	Not Applicable
8	Net worth	Rs.907.89 Lacs
9	Net Profit /(Loss)after tax	Rs.135.30 Lacs
10	Earning per Share	Rs.32.83

Kindly take the same on records, please.

Thanking you,

Yours truly,

For **TOWER INVESTMENT & TRADING COMPANY LIMITED.**

TOWER INVESTMENT & TRADING CO. LTD.

Director

Swarup Kumar Maity
Director
DIN: 01200281