

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

Limited Review Report of the Unaudited Financial Results for the quarter ended 31st December, 2025.

We have reviewed the accompanying statement of un-audited financial results of TOWER INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 31st December, 2025. ("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 S. Samanta & Co.

Chartered Accountants

FRN: 305020E



C.N. Chatterjee
C.N. Chatterjee

Partner

Membership.No.302082

UDIN: 26302082BFEKVM2565

Place: Kolkata

Date: 11th February, 2025

TOWER INVESTMENT & TRADING COMPANY LIMITED

CIN : L67120WB1981PLC033500

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

Phone: 0332230-7373/2248-3854 Email: tower_investment@yahoo.com

PART I : Statement of Standalone Unaudited Financial Results for the Quarter ended 31st December, 2025

Sl. No.	Particulars	Amount In Lakhs					
		Quarter ended			9 Months		Year ended
		31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31.12.2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31.03.2025 (Audited)
1	Revenue from Operations						
	Interest on Loans	-	-	-	0.49	-	-
	Profit on Sale of Investments (Net)	0.19	(0.04)	-	0.15	-	27.28
	Dividend Income	2.20	3.68	2.95	5.88	6.47	6.47
	Net gain on fair value change	(76.40)	(75.15)	(166.74)	(20.18)	306.72	101.91
	Total Revenue from Operations	(74.02)	(71.50)	(163.79)	(13.66)	313.19	135.66
	Other Income						
	Rental Income	0.75	0.75	0.75	2.25	2.25	3.00
	Others	-	-	0.04	-	0.04	0.04
	Total Income	(73.27)	(70.75)	(163.01)	(11.41)	315.48	138.69
2	Expenses						
	a) Finance Costs	-	-	-	-	-	-
	b) Depreciation Expense	0.01	0.03	0.05	0.06	0.16	0.60
	c) Employee Benefits Expenses	4.95	5.21	3.86	18.08	18.65	24.26
	d) Others expenses	1.43	1.09	0.95	4.21	2.65	6.68
	e) Net loss on fair value changes	-	-	-	-	-	-
	Total Expenses	6.39	6.34	4.87	22.36	21.47	31.54
3	Profit/ (Loss) From Ordinary activities Before Tax	(79.65)	(77.09)	(167.88)	(33.77)	294.01	107.15
4	Diminution/Increase in the value of Investments	-	-	-	-	-	-
5	Tax Expenses:	(11.50)	(9.73)	(23.62)	0.47	45.42	(46.16)
	a) Current Tax	-	-	-	-	-	25.05
	b) Deferred Tax	(11.50)	(9.73)	(23.62)	0.47	45.42	(7.21)
	c) Earlier Years	-	-	-	-	-	-
6	Net Profit/(Loss) after Tax for the period	(68.15)	(67.36)	(144.26)	(34.24)	248.59	153.31
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	-	-	-	-	-	-
8	Tax on Above	-	-	-	-	-	(0.07)
9	Total other Comprehensive Income	-	-	-	-	-	(0.03)
10	Total Comprehensive Income	(68.15)	(67.36)	(144.26)	(34.24)	248.59	153.28
	Reserves excluding Revaluation Reserves(OCl) as per Balance Sheet	-	-	-	-	-	1,239.98
11	Paid-up equity share capital (Face value per share: Rs.10/-) (Inclusive of Rs.1.83 Lakh being shares to be issued to Venders on Amalgamation)	43.04	43.04	43.04	43.04	43.04	43.04
	Basic and Diluted	(15.84)	(15.65)	(33.52)	(7.96)	57.76	35.62

PART II : Select Information for the Quarter ended 31st December, 2025

A	PARTICULARS OF SHAREHOLDING					
1	Public Shareholding					
	- Number of Shares	2,05,015.00	2,05,015.00	2,05,015.00	2,05,015.00	2,05,015.00
	- Percentage of Shareholding	47.64%	47.64%	47.64%	47.64%	47.64%
2	Promoters and promoter group Shareholding					
	a) Pledged / Encumbered					
	- Number of Shares	-	-	-	-	-
	b) Non - Encumbered					
	- Number of Shares	2,25,368.00	2,25,368.00	2,25,368.00	2,25,368.00	2,25,368.00
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	52.36%	52.36%	52.36%	52.36%	52.36%
	- Percentage of shares (as a % of the total Share Capital of the company)	100.00%	100.00%	100.00%	100.00%	100.00%

B	Particulars of Investor Complaint	for the 3 months ended 31.12.2025
	Pending at the beginning of the quarter	NIL
	Received during the quarter	NIL
	Disposed of during the quarter	NIL
	Remaining unresolved at the end of the quarter	NIL

Notes :-

- 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 11th February, 2025. 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.
- There was no exceptional item during the quarter ended 31st December, 2025.
- Tax expenses/(Credit) include deferred tax.
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place: Kolkata

Date: 11th, February, 2026



TOWER INVESTMENT & TRADING CO. LTD.

Who's-Tim Director
SWARUP KUMAR MAITY
DIN : 0120028

TO
THE BOARD OF DIRECTORS
TOWER INVESTMENT & TRADING COMPANY LTD
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 31st December 2025.

We have reviewed the accompanying statement of un-audited consolidated financial results of TOWER INVESTMENT & TRADING COMPANY LIMITED ("the Company") for the quarter ended 31st December, 2025. ("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.

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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 S. Samanta & Co.

Chartered Accountants

FRN: 305020E



C.N. Chatterjee
C.N. Chatterjee
Partner

Membership.No.302082

UDIN: 26302082BMNEHQ4017

Place: Kolkata

Date: 11th February, 2025

TOWER INVESTMENT & TRADING COMPANY LIMITED

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

PART I : Statement of Consolidated Unaudited Financial Results for the Quarter ended 31st December, 2025

Sl. No.	Particulars	Quarter ended			Amount In Lakhs		
		31-12-2025	30-09-2025	31-12-2024	Nine Month Ended		Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	31-12-2025	31-12-2024	31.03.2025
1	Revenue from Operations						
	Interest on Loans						
	Premium on Redemption (OFCD)	0.50	0.50	0.50	2.00	0.73	1.22
	Profit on Sale of Investments (Net)	-	-	-	-	7.50	-
	Dividend Income	0.54	1.24	-	2.36	1.87	35.39
	Net gain on fair value change	2.20	3.68	2.95	5.88	6.47	6.47
	Total Revenue from Operations	-	(75.15)	(171.34)	-	331.88	116.08
	Other Income	3.24	(69.72)	(167.89)	10.24	348.45	159.16
	Rental Income						
	Others	0.75	0.75	0.75	2.25	2.25	3.00
	Total Income	-	-	0.04	-	0.04	15.66
2	Expenses	3.99	(68.97)	(167.10)	12.49	350.73	177.82
	a) Purchases of Stock-in-trade						
	b) Finance Costs						15.00
	c) Depreciation Expense						-
	d) Employee Benefits Expenses	0.01	0.03	0.05	0.06	0.16	1.57
	e) Others expenses	5.29	5.64	4.16	19.14	19.33	25.24
	f) Net loss on fair value changes	1.87	2.43	2.05	7.14	5.29	10.14
	Total Expenses	72.60	4.30	-	4.75	-	-
		79.77	12.40	6.27	31.10	24.78	51.95
3	Profit/ (Loss) From Ordinary activities Before Tax						
4	Diminution/Increase in the value of Investments	(75.77)	(81.36)	(173.37)	(18.60)	325.95	125.87
5	Tax Expenses:						
	a) Current Tax	(10.77)	(10.46)	(24.28)	3.16	48.82	(46.40)
	b) MAT	-	-	-	-	-	27.05
	c) Deferred Tax	-	-	-	-	-	-
	d) Earlier Years	(10.77)	(10.46)	(24.28)	3.16	48.82	(73.45)
6	Net Profit/(Loss) after Tax for the period	(65.01)	(70.90)	(149.10)	(21.77)	277.13	172.26
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)						
8	Tax on Above	-	-	-	-	3.51	(0.07)
9	Total other Comprehensive Income	-	-	-	-	0.80	(0.03)
10	Total Comprehensive Income	(65.01)	(70.90)	(149.10)	(21.77)	279.83	172.23
11	Less: Share of Non Controlling Interests						
	- Profit/(Loss) for the year	0.89	(0.29)	(0.92)	2.22	4.79	3.53
	- Other Comprehensive Income/(loss) for the year	-	-	-	-	-	-
12	Total Comprehensive Income for the year	(65.90)	(70.61)	(148.18)	(23.98)	275.04	168.70
13	Other Equity						
14	Paid-up equity share capital (Face value per share: Rs.10/-)	43.04	43.04	41.31	43.04	41.31	43.04
	Basic and Diluted	(15.10)	(16.47)	(36.09)	(5.06)	67.08	40.03

PART II : Select Information for the Quarter ended 31st December 2025

A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
	- Number of Shares	2,05,015	2,05,015.00	2,04,993.00	2,05,015.00	2,04,993.00	2,05,015.00
	- Percentage of Shareholding	47.64%	47.64%	49.62%	47.64%	49.62%	47.64%
2	Promoters and promoter group Shareholding						
	a) Pledged / Encumbered						
	- Number of Shares	-	-	-	-	-	-
	b) Non - Encumbered						
	- Number of Shares	2,25,368	2,25,368.00	2,08,110.00	2,25,368.00	2,08,110.00	2,25,368.00
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	52.36%	52.36%	50.38%	52.36%	50.38%	52.36%
	- Percentage of shares (as a % of the total Share Capital of the company)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

B	Particulars of Investor Complaint	for the 3 months ended 31st December, 2025	
	Pending at the beginning of the quarter		
	Received during the quarter		NIL
	Disposed of during the quarter		NIL
	Remaining unresolved at the end of the quarter		NIL

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 11th February, 2026. 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 This statement includes the results of the Holding Company and the following entities:

Name of the Entity	Relationship with the Holding Company
Saket Cement Products Private Limited	Subsidiary Company
Burlington Investments Private Limited	Fellow Subsidiary Company

3 There was no exceptional item during the quarter ended 31st December, 2025.

4 Tax expenses/(Credit) include deferred tax.

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

Place: Kolkata

Date: 11th February, 2026

TOWER INVESTMENT & TRADING CO. LTD.



Whole Time Director

SWARUP KUMAR MAITY

DIN: 01200281