S. Samanta & Co.
Chartered Accountants

8/2, Kiran Sankar Roy Road
Third Floor, Room No. 26
Kolkata – 700001.
Phone & Fax: 2248-4423
E-mail: ssamantaco@yahoo.in

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 Financial Results for the quarter ended 30th June, 2026.

We have reviewed the accompanying statement of un-audited financial results of **TOWER INVESTMENT & TRADING COMPANY LIMITED** ("the Company") for the quarter ended 30th June, 2026. ("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

S. SAMANTA & CO. KOLKATA Chartered Accountants

C.N. Chatterjee
Partner
Membership.No.302082
UDIN: 26302082POHTCD5376

Place: Kolkata
Date: 12th August, 2026

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 30th June, 2026

Amount In Lakhs

Sl. No.	Particulars	Quarter ended			Year ended
		30-06-2026	31-03-2026	30-06-2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Revenue from Operations**				
	Interest on Loans	-	-	0.49	0.49
	Profit on Sale of Investments (Net) - Realised	-	0.50	-	0.65
	Dividend Income	0.58	0.07	-	5.95
	Net gain on fair value change - Unrealised	185.99	20.18	131.37	-
	Total Revenue from Operations	**186.57**	**20.74**	**131.86**	**7.08**
	Other Income				
	Rental Income	0.75	0.75	0.75	3.00
	Others	-	10.00	-	10.00
	Total Income	**187.32**	**31.49**	**132.61**	**20.08**
2	Expenses				
	a) Finance Costs	-	-	-	-
	b) Depreciation Expense	0.01	0.41	0.02	0.47
	b) Employee Benefits Expenses	4.89	5.15	7.91	23.23
	d) Others expenses	1.64	0.92	1.70	5.14
	e) Net loss on fair value changes - Unrealised	-	268.80	-	268.80
	Total Expenses	**6.54**	**275.29**	**9.63**	**297.64**
3	Profit/ (Loss) From Ordinary activities Before Tax	**180.78**	**(243.79)**	**122.98**	**(277.56)**
4	Diminution/Increase in the value of Investments	-	-	-	-
5	Tax Expenses:	26.60	(44.99)	21.71	(44.52)
	a) Current Tax	-	-	-	-
	b) MAT	-	-	-	-
	c) Deferred Tax	26.60	(43.67)	21.71	(43.20)
	d) Earlier Years	-	(1.32)	-	(1.32)
6	Net Profit/(Loss) after Tax for the period	**154.19**	**(198.80)**	**101.28**	**(233.04)**
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	-	-	-	-
8	Tax on Above	-	-	-	-
9	Total other Compehensive Income	-	-	-	-
10	Total Comprehensive Income	**154.19**	**(198.80)**	**101.28**	**(233.04)**
	Reserves excluding Revaluation Reserves(OCI) as per Balance Sheet				**1,006.94**
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 Amalagamation)	43.04	43.04	43.04	43.04
	Basic and Diluted	**35.83**	**(46.19)**	**23.53**	**(54.15)**

PART II :	**Select Information for the Quarter ended 30th June, 2026**				
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
	- Percentage of Shareholding	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
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	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%

B	**Particulars of Investor Complaint**	**for the 3 months ended 30.06.2026**
	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 :-

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 August, 2026. The above 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 June, 2026
3. Tax expenses/(Credit) include deferred tax.
4. Figures for the previous year / periods have been regrouped and/or rearranged wherever necessary.

TOWER INVESTMENT & TRADING CO. LTD.

Whole-Time Director

SWARUP KR. MAITY

DIN: 01200281

S. SAMANTA & CO. Chartered Accountants KOLKATA

Place: Kolkata

Date: 12th August, 2026

S.Samanta& Co.
Chartered Accountants

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Third Floor, Room No. 26
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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 30th June, 2026.

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 June, 2026. ("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 S. Samanta & Co.
Chartered Accountants
FRN: 305020E

S. SAMANTA & CO. KOLKATA Chartered Accountants

C.N. Chatterjee
Partner
Membership.No.302082
UDIN: 26302082QEBZOR4609

Place: Kolkata
Date: 12th August, 2026

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 Consolidated Unaudited Financial Results for the Quarter ended 30th June, 2026

Amount in Lakh

Sl. No.	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30-06-2025	31.03.2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Revenue from Operations**				
	Interest on Loans	0.50	0.49	0.99	2.49
	Profit on Sale of Investments (Net) - Realised	-	(1.06)	0.58	1.31
	Dividend Income	0.58	0.07	-	5.95
	Net gain on fair value change - Unrealised	198.15	-	147.29	-
	Total Revenue from Operations	**199.23**	**(0.50)**	**148.86**	**9.75**
	Other Income				
	Rental Income	0.75	0.75	0.75	3.00
	Others	-	18.10	-	18.10
	Total Income	**199.98**	**18.36**	**149.61**	**30.85**
2	**Expenses**				
	a)Purchases of Stock-in-trade	-	8.00	-	8.00
	b)Finance Costs	-	-	-	-
	c)Depreciation	0.01	1.33	0.02	1.39
	d) Employee Benefits Expenses	5.23	5.49	8.21	24.63
	e) Net loss on fair value change - Unrealised	-	256.95	-	261.70
	f) Others expenses	2.51	2.15	2.84	9.29
	Total Expenses	**7.74**	**273.92**	**11.08**	**305.01**
3	**Profit/ (Loss) From Ordinary activities Before Tax**	**192.24**	**(255.56)**	**138.54**	**(274.17)**
4	Diminution/Increase in the value of Investments	-	-	-	-
5	**Tax Expenses:**	28.23	(42.86)	24.39	(39.70)
	a) Current Tax	-	0.06	-	0.06
	b) MAT	-	-	-	-
	c) Deferred Tax	28.23	(41.11)	24.39	(37.95)
	d) Earlier Years	-	(1.81)	-	(1.81)
6	**Net Profit/(Loss) after Tax for the period**	**164.01**	**(212.70)**	**114.15**	**(234.47)**
7	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of Taxes)	-	-	-	-
8	Tax on Above	-	-	-	-
9	Total other Compehensive Income	-	-	-	-
10	Less: Share of Non Controlling Interests				
	- Profit/(Loss) for the year	0.22	0.20	1.62	2.41
	- Other Comprehensive Income/(loss) for the year	-	-	-	-
11	**Total Comprehensive Income**	**164.23**	**(212.90)**	**112.53**	**(236.88)**
	Reserves excluding Revaluation Reserves(OCI) as per Balance Sheet.	-	-	-	1,128.40
12	**Paid-up equity share capital (Face value per share: Rs.10/-)**	**43.04**	**43.04**	**43.04**	**43.04**
	Basic and Diluted	**38.16**	**(49.42)**	**26.15**	**(54.48)**

PART II : Select Information for the Quarter ended 30th June, 2026					
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
	- Percentage of Shareholding	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
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	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%

B	**Particulars of Investor Complaint**	**for the 3 months ended 30.06.2026**
	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 :-

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 August, 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 There was no exceptional item during the Year ended 30th June, 2026.

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

4 Tax expenses / (Credit) include deferres tax

Place: Kolkata

Date: 12th August, 2026

SAMANTA & CO. KOLKATA Chartered Accountants

TOWER INVESTMENT & TRADING CO. LTD.

Whole-Time Director

SWARUP KR. MAITY

DIN: 01200281