



Date: 30th May, 2019

To,
Asst. general Manager
Dept. of corporate services
BSE Limited,
P.J. Towers, Dalal Street,
Fort, Mumbai-400001

To
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range, Kolkata 700001

Ref.: Scrip Code: 541741

Sub: Outcome of Board Meeting and Audited Financial Results of the Company for the Quarter and year ended on 31st March, 2019, as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

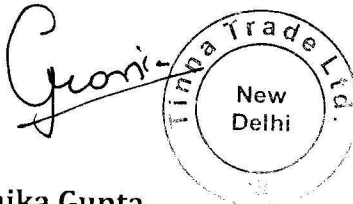
Dear Sir,

Pursuant to regulation 33 of the SEBI(**Listing Obligations and Disclosure Requirements**) **Regulation, 2015**, Please find enclosed herewith Audited Standalone & Consolidated Financial Results of the Company for the Quarter and year ended on 31st March, 2019 along with audit Report thereon.

The above financial results were duly reviewed by Audit Committee and have been approved by the Board of Directors at its meeting held today, i.e. 30th May, 2019 which commenced at 2.00 P.M. and concluded at 5:00 P.M.

We request you to take the above information on the record.
Thanking you

Yours faithfully,
For Tinna Trade Limited



Monika Gupta
(Company Secretary)
FCS-8015

TINNA TRADE LIMITED

CIN : L51100DL2009PLC186397



V.R. BANSAL & ASSOCIATES

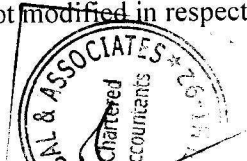
Chartered Accountants

A-69, Vijay Block, Laxmi Nagar, Delhi-110092
Tel.: 22016191, 22433950 • Mob.: 9810052850, 9810186101
E-mail : audit@cavrb.com, cavrbansals@gmail.com
Website : www.cavrb.com

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Tinna Trade Limited

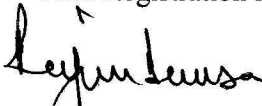
1. We have audited the accompanying statement of quarterly standalone Ind AS financial results of Tinna Trade Limited ('the Company') for the quarter ended March 31, 2019 and for the year ended March 31, 2019 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular'). The standalone financial results for the quarter ended March 31, 2019 and year ended March 31, 2019 have been prepared on the basis of the standalone Ind AS financial results for the nine-month period ended December 31, 2018, the audited annual standalone Ind AS financial statements as at and for the year ended March 31, 2019, and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone Ind AS financial results for the nine-month period ended December 31, 2018 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual standalone Ind AS financial statements as at and for the year ended March 31, 2019; and the relevant requirements of the Regulation and the Circular.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. We draw attention to Note 3 of the accompanying Standalone Ind AS Financial Statements, whereby the Company has recognised goodwill on demerger aggregating to Rs. 642.20 lakhs in accordance with the composite scheme of arrangement approved by the National Company Tribunal. The same has been amortized over a period of five years in accordance with the accounting method and accounting treatment prevailing as on the appointed date i.e. 31st March, 2016. This treatment is different from prescribed under Indian Accounting Standard (IND AS) 103- Business Combination in case of common control business combination as is more fully described in the aforesaid note. Our opinion is not modified in respect of this matter.

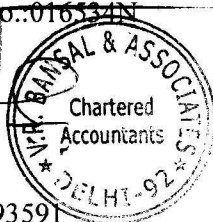


4. In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone Ind AS financial results as well as the year to date results:
- i. are presented in accordance with the requirements of the Regulation read with the Circular, in this regard; and
 - ii. give a true and fair view of the net loss (including other comprehensive income) and other financial information for the quarter ended March 31, 2019 and of the net profit (including other comprehensive income) for the year ended March 31, 2019 in conformity with the accounting principles generally accepted in India, including Ind AS specified under Section 133 of the Act.
5. Further, read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2019 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2019 and the published year-to-date figures up to December 31, 2018 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review as stated in paragraph 1 above, as required under the Regulation and the Circular.

PLACE: Delhi
DATED: 30/05/2019

For V.R. Bansal & Associates
Chartered Accountants
Firm Registration No.: 01653/IN


Rajan Bansal
Partner
Membership No.: 093591



TINNA TRADE LIMITED

Registered Office : No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030
 Website:www.tinnatrade.in, Email:investor.ttl@tinna.in, Telephone No.:011-49518530 Fax no.:011-26804883
 CIN:L51100DL2009PLC186397

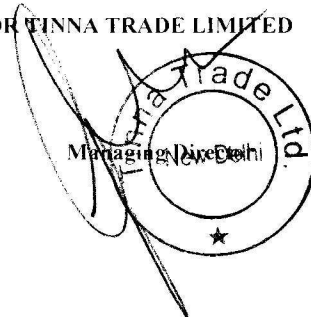
AUDITED STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

(Rs In lakhs)

S.No	Particulars	Quarter Ended			Year Ended	
		31-Mar-19 (Audited)	31-Dec-18 (Unaudited)	31-Mar-18 (Audited)	31-Mar-19 (Audited)	31-Mar-18 (Audited)
1	Income					
	Revenue from operations	10,771.87	9,482.56	10,997.94	47,789.53	45,578.96
	Other Operating Income	57.14	29.36	160.61	207.33	576.46
	Total income	10,829.01	9,511.92	11,158.55	47,996.86	46,155.42
2	Expenses					
	(a) Purchases of traded goods	9,119.29	9,348.42	4,255.42	43,334.49	37,043.91
	(b) Changes in inventories of traded goods	1,300.09	(427.11)	4,685.62	317.15	3,738.30
	(c) Employee benefits expenses	107.14	123.23	105.84	448.00	418.64
	(d) Finance costs	90.92	83.61	210.54	540.03	837.21
	(e) Depreciation and amortization expenses	42.83	42.33	34.12	170.59	188.05
	(f) Other expenses	237.47	258.99	436.44	2,980.63	3,963.41
	Total expenses	10,897.74	9,429.48	9,727.98	47,790.88	46,189.51
3	Profit/(Loss) before tax (1-2)	(68.73)	82.44	1,430.57	205.98	(34.09)
4	Tax expense					
	(a) Current tax	(25.53)	19.86	8.10	50.60	8.10
	(b) Deferred tax liability/ (Assets)	(1.56)	2.88	371.60	(8.55)	(15.22)
5	Net profit/ (loss) for the period (3-4)	(41.64)	59.69	1,050.87	163.93	(26.96)
6	Other comprehensive income					
	Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods					
	(a) Re-measurement gains/(losses) on defined benefits plans	6.09	7.22	(0.29)	12.09	(1.18)
	(b) Re-measurement gains on Investments [FVTOCI]	-	-	71.98	-	71.98
	(c) Income Tax Effect	(2.04)	(2.41)	0.07	(4.04)	0.37
	Total Other Comprehensive Income (Net of Tax)	4.05	4.81	71.76	8.05	71.16
7	Total Comprehensive Income for the Period (Net of tax) (5+6)	(37.59)	64.50	1,122.63	171.98	44.20
8	Paid up Equity Share capital (Face value of Rs. 10/- each)	856.48	856.48	856.48	856.48	856.48
9	Other Equity				2,480.15	2,308.17
10	Earnings per equity share (EPS)					
	a) Basic Earning Per Share (Rs.)	(0.49)	0.70	12.27	1.91	(0.31)
	b) Diluted Earning Per Share (Rs.)	(0.49)	0.70	12.27	1.91	(0.31)

Place: New Delhi
 Date: 30th May, 2019

FOR TINNA TRADE LIMITED



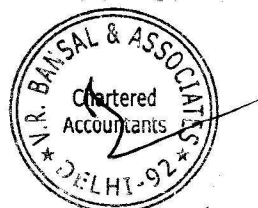
TINNA TRADE LIMITED

Registered Office : No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030
 Website: www.tinnatrade.in, Email: investor.ttl@tinna.in, Telephone No.: 011-49518530 Fax no.: 011-26804883
 CIN: L51100DL2009PLC186397

Standalone Statement of Assets and Liabilities as at 31st March 2019

	Particulars	As at March 31, 2019	As at March 31, 2018
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	73.49	106.99
	Goodwill	256.88	385.32
	Other intangible assets	11.23	13.59
	Investment in subsidiary	988.57	988.57
	Financial assets		
	(i) Investments	409.50	409.50
	(ii) Trade receivables	76.93	137.72
	(iii) Other financial assets	21.72	38.95
	Deferred tax assets (Net)	65.64	61.13
	Other non-current assets	5.69	11.03
	Total Non-current assets	1,909.65	2,152.80
2	Current assets		
	Inventories	809.54	1,148.77
	Financial assets		
	(i) Investments	3.97	5.52
	(ii) Trade receivables	1,855.05	5,182.11
	(iii) Cash and cash equivalents	441.04	127.03
	(iv) Other bank balances	297.04	476.77
	(v) Loans and advances	95.31	430.02
	(vi) Other financial assets	30.26	155.49
	Current tax assets (Net)	-	6.34
	Other current assets	289.69	562.00
	Total Current Assets	3,821.89	8,094.04
	Total Assets	5,731.54	10,246.85
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	856.48	856.48
	Other equity	2,480.15	2,308.17
	Total equity	3,336.63	3,164.65
2	Liabilities		
	Non-current liabilities		
	Provisions	49.13	67.76
	Total non-current liabilities	49.13	67.76
3	Current liabilities		
	Financial liabilities		
	(i) Borrowings	1,077.73	5,781.01
	(ii) Trade payables		
	(A) Total outstanding dues of micro enterprises and small enterprises	-	-
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,021.10	730.47
	(iii) Other financial liabilities	155.30	389.71
	Other current liabilities	43.81	82.97
	Provisions	2.42	30.28
	Current tax liabilities (Net)	45.43	-
	Total current liabilities	2,345.78	7,014.44
	Total Equity and Liabilities	5,731.54	10,246.85

Place: New Delhi
 Date: 30th May, 2019



FOR TINNA TRADE LIMITED



Notes on standalone financial statements

- 1 The above financial results of Tinna Trade Limited ('the Company') have been prepared in accordance with the Indian Accounting Standards (Ind AS)— 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016.
- 2 The Company has been listed on Bombay Stock Exchange vide their approval letter number 20180816-7 dated 16th August 2018 & the Calcutta Stock Exchange Limited vide their approval letter number CSE/LD/14385/2018 dated 29th August 2018. Therefore, the results for the quarter ended 31st December 2018 have been subjected to limited review by the statutory auditors. The results for the quarter ended 31st March 2018 have been compiled by the management and have not been subjected to limited review by the statutory auditors. The management has exercised necessary diligence to ensure that the financial results provide a true and fair view of the Company's affairs.
- 3 A sum of Rs. 642.20 Lacs had been recognised as Goodwill pursuant to scheme of demerger sanctioned by the Hon'ble NCLT with effect from the appointed date 31st March 2016. Pursuant to the effective date, i.e. January 22, 2018 and with effect from the appointed date, i.e. March 31, 2016, the Company has given effect to the Scheme of Arrangement and passed the necessary accounting entries.

The Company followed the applicable Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2014 and other Generally Accepted Accounting Principles as on the Appointed Date in accordance with the scheme approved by the NCLT, Delhi. This is not similar to the accounting as per applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder. However, this was in compliance with Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2014 and other Generally Accepted Accounting Principles as applicable when the scheme was filed with Hon'ble High Court and as on the Appointed Date i.e. 31st March 2016. Therefore, as a result of demerger, the Company has recognised a Goodwill of Rs. 6,42,20,313/-. Goodwill has been amortised over a period five years in accordance with the accounting method and accounting treatment prevailing as on the appointed date i.e. March 31, 2016.

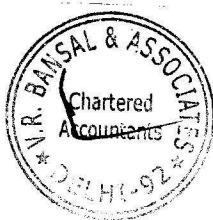
- 4 The Company's primary segment is reflected based on principal business activities carried on by the Company. As per the IND AS 108 "Operating Segments", as notified under the Companies (Indian Accounting Standards) Rules, 2015, the Company operates in one reportable business segment i.e. agro commodities and allied products and is primarily operating in India and hence considered as a single geographical segment. The Company has furnished segment reporting in the consolidated financial statements.
- 5 Ind AS 115 "Revenue from Contracts with Customers" is mandatory for reporting period beginning on or after April 01, 2018 and has replaced existing Ind AS related thereto. Under the modified retrospective approach, there were no significant adjustments required to be made to the retained earnings as at April 01, 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results for the quarter ended 31st March 2019 and year ended 31st March 2019.
- 6 Figures for the quarters ended 31st March 2019 and 31st March 2018 are the balancing figures between audited figures for the full financial year and the year to date figures upto the third quarter of the respective financial year.
- 7 The Audited standalone financial results of the company for the quarter and year ended 31st March 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May 2019. The statutory auditors have expressed an unmodified audit opinion on these standalone financial results.

Place: New Delhi
Date: 30th May, 2019

FOR TINNA TRADE LIMITED

Managing Director

New Delhi





V.R. BANSAL & ASSOCIATES

Chartered Accountants

A-69, Vijay Block, Laxmi Nagar, Delhi-110092
Tel.: 22016191, 22433950 • Mob.: 9810052850, 9810186101
E-mail : audit@cavrb.com, cavrbansals@gmail.com
Website : www.cavrb.com

Auditor's Report on Consolidated Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
**Board of Directors of
Tinna Trade Limited**

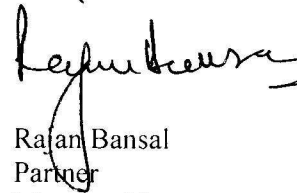
1. We have audited the accompanying statement of Consolidated Financial Results of Tinna Trade Limited ('the Company'), comprising its subsidiary Company (together, 'the group') for the year ended March 31, 2019 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as ended ('the Regulation'), read with SEBI Circular No.CIR/CFD/RAC/62/2016 dated July 5, 2016 ('the Circular'). The consolidated financial results for the year ended March 31, 2019 have been prepared on the basis of the audited annual consolidated Ind AS financial statements as at for the year ended March 31, 2019 and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these consolidated financial results based on our audit of the annual consolidated Ind AS financial statements as at and for the year ended March 31, 2019 which was prepared in accordance with the applicable requirements of the Regulation and the Circular.
2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
3. We draw attention to Note 3 of the accompanying Standalone Ind AS Financial Statements, whereby the Holding Company has recognised goodwill on demerger aggregating to Rs. 642.20 lakhs in accordance with the composite scheme of arrangement approved by the National Company Tribunal. The same has been amortized over a period of five years in accordance with the accounting method and accounting treatment prevailing as on the appointed date i.e. 31st March, 2016. This treatment is different from prescribed under Indian Accounting Standard (IND AS) 103- Business Combination in case of common control business combination as is more fully described in the aforesaid note. Our opinion is not modified in respect of this matter.
4. In our opinion and to the best of our information and according to the explanations given to us and based on the separate audited financial statements and the other financial information of Subsidiary Company, these consolidated financial results for the year:
 - a. include the year-to-date results of the following entity;



S. No.	Company Name	Nature
1	BGK Infrastructure Developers Private Limited	Subsidiary Company

- b. are presented in accordance with the requirements of the Regulation read with the Circular, in this regard; and
- c. give a true and fair view of the consolidated net profit, total comprehensive income and other financial information for the consolidated year to date results for the year ended March 31, 2019 in conformity with the accounting policies generally accepted in India , including Ind AS specified under Section 133 of the Act.

For V.R. Bansal & Associates
Chartered Accountants
Firm Registration No.:0165


Rajan Bansal
Partner



Place: Delhi
Dated: 30/05/2019

Membership No.: 093591

TINNA TRADE LIMITED

Registered Office : No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Website:www.tinnatrade.in, Email:investor.ttl@tinna.in, Telephone No.:011-49518530 Fax no.:011-26804883

CIN:L51100DL2009PLC186397

AUDITED CONSOLIDATED FINANCIALS RESULTS FOR THE YEAR ENDED MARCH 31, 2019

(Rs In lakhs)

S.No	Particulars	Year Ended	
		31-Mar-19 (Audited)	31-Mar-18 (Audited)
1	Income		
	Revenue from operations	48,759.36	46,407.37
	Other Income	233.87	596.09
	Total income	48,993.23	47,003.46
2	Expenses		
	(a) Purchases of traded goods	43,334.49	37,043.91
	(b) Changes in inventories of traded goods	317.15	3,738.29
	(c) Employee benefits expenses	555.35	535.44
	(d) Finance costs	659.54	976.25
	(e) Depreciation and amortization expenses	287.94	305.74
	(f) Other expenses	3,613.27	4,446.94
	Total expenses	48,767.74	47,046.57
3	Profit/(Loss) before tax (1-2)	225.49	(43.11)
4	Tax expense		
	(a) Current tax	50.60	8.10
	(b) Adjustment of tax relating to earlier years	0.03	
	(c) Deferred tax liability/ (Assets)	(8.55)	(15.22)
5	Net profit/ (loss) for the period (3-4)	183.42	(35.99)
6	Other comprehensive income		
	Other Comprehensive Income not to be reclassified to profit or loss in subsequent periods		
	(a) Re-measurement gains/(losses) on defined benefits plans	12.80	0.43
	(b) Re-measurement gains on Investments [FVTOCI]	-	71.98
	(c) Income Tax Effect	(4.04)	0.37
	Total Other Comprehensive Income (Net of Tax)	8.76	72.78
7	Total Comprehensive Income for the Period (Net of tax) (5+6)	192.18	36.79
8	Profit for the year attributable to:	183.42	(35.98)
	Equity shareholders of the parent company	173.97	(31.61)
	Non-controlling interest	9.45	(4.37)
9	Other Comprehensive Income/Loss attributable to:	8.76	72.77
	Equity shareholders of the parent company	8.42	71.99
	Non-controlling interest	0.34	0.78
10	Total Comprehensive Income/Loss attributable to:	192.18	36.79
	Equity shareholders of the parent company	182.39	40.38
	Non-controlling interest	9.79	(3.59)
11	Paid up Equity Share capital (Face value of Rs. 10/- each)	856.48	856.48
12	Other Equity	2,268.68	2,086.29
13	Earnings per equity share (EPS)		
	a) Basic Earning Per Share (Rs.)	2.03	(0.37)
	b) Diluted Earning Per Share (Rs.)	2.03	(0.37)

Place: New Delhi
Date: 30th May, 2019



FOR TINNA TRADE LIMITED
New Delhi
Managing Director

TINNA TRADE LIMITED

Registered Office : No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Website:www.tinnatrade.in, Email:investor.ttl@tinna.in, Telephone No.:011-49518530 Fax no.:011-26804883

CIN:L51100DL2009PLC186397

Consolidated Statement of Assets and Liabilities as at 31st March 2019

(Amount in Rs. lakhs)

	Particulars	As at March 31, 2019	As at March 31, 2018
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	2,448.65	2,597.45
	Capital Work in Progress	83.78	83.78
	Goodwill	347.68	476.13
	Other intangible assets	13.49	16.70
	Financial assets		
	(i) Investments	409.50	409.50
	(ii) Trade receivables	76.93	137.72
	(iii) Other financial assets	322.28	339.39
	Deferred tax assets (Net)	65.64	61.13
	Other non-current assets	15.74	21.08
	Total non-current assets	3,783.70	4,142.88
2	Current assets		
	Inventories	809.54	1,148.77
	Financial assets		
	(i) Investments	3.97	5.52
	(ii) Trade receivables	1,923.29	5,283.67
	(iii) Cash and cash equivalents	447.94	142.68
	(iv) Other bank balances	372.92	550.07
	(v) Loans and advances	95.31	430.02
	(vi) Other financial assets	31.01	169.57
	Current tax assets (Net)	24.26	66.68
	Other current assets	434.02	637.92
	Total current assets	4,142.24	8,434.90
	Total Assets	7,925.94	12,577.78
B	EQUITY AND LIABILITIES		
	Equity share capital	856.48	856.48
	Other equity	2,268.68	2,086.29
	Equity attributable to equity holders of the parent company	3,125.16	2,942.77
	Non- controlling Interests	647.58	637.79
	Total Equity	3,772.74	3,580.56
2	Liabilities		
	Non-current liabilities		
	Financial Liabilities		
	(i) Borrowings	988.44	1,155.42
	(ii) Other financial liabilities	-	13.34
	Provisions	64.50	82.93
	Other Non-Current Liabilities	251.61	268.87
	Total Non Current Liabilities	1,304.55	1,520.56
3	Current liabilities		
	Financial liabilities		
	(i) Borrowings	1,270.11	5,951.40
	(ii) Trade payables	1,075.38	827.97
	(iii) Other financial liabilities	372.67	547.61
	Other current liabilities	81.79	118.59
	Provisions	3.27	31.08
	Current tax liabilities (Net)	45.43	-
	Total current liabilities	2,848.65	7,476.66
	Total Equity and Liabilities	7,925.94	12,577.78



FOR TINNA TRADE LIMITED



Notes on consolidated financial statements

- 1 The above financial results are extracted from the audited Ind AS consolidated financial statements of the group, which are prepared in accordance with Indian Accounting Standard ("Ind AS") as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder. The said financial results represent results of the company and its subsidiary which have been prepared in accordance with Ind AS 110 "Consolidated financial statements".
- 2 The holding company has been listed on Bombay Stock Exchange vide their approval letter number 20180816-7 dated 16th August 2018 & the Calcutta Stock Exchange Limited vide their approval letter number CSE/LD/14385/2018 dated 29th August 2018.
- 3 A sum of Rs. 642.20 Lacs had been recognised as Goodwill pursuant to scheme of demerger sanctioned by the Hon'ble NCLT with effect from the appointed date 31st March 2016. Pursuant to the effective date, i.e January 22, 2018 and with effect from the appointed date, i.e. March 31, 2016, the holding company has given effect to the Scheme of Arrangement and passed the necessary accounting entries.

The holding company followed the applicable Accounting Standards specified under Section 133 of the Companies act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2014 and other Generally Accepted Accounting Principles as on the Appointed Date in accordance with the scheme approved by the NCLT, Delhi. This is not similar to the accounting as per applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder. However, this was in compliance with Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of Companies (Accounts) Rules, 2014 and other Generally Accepted Accounting Principles as applicable when the scheme was filed with Hon'ble High Court and as on the Appointed Date i.e. 31st March 2016. Therefore, as a result of demerger, the holding company has recognised a Goodwill of Rs. 6,42,20,313/-. Goodwill has been amortised over a period five years in accordance with the accounting method and accounting treatment prevailing as on the appointed date i.e. March 31, 2016.

- 4 The Segment reporting of the group has been prepared in accordance with Ind AS-108, "Operating Segment" (Specified under section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules 2015 (as amended from time to time) and other relevant provision of the Act). For management purpose, the group is organised into business units based on its products and services and has three reportable segments as follows:
Trading in Agro Commodities
Cargo handling agent services
Storage & warehousing services
- 5 Ind AS 115 " Revenue from Contracts with Customers" is mandatory for reporting period beginning on or after April 01, 2018 and has replaced existing Ind AS related thereto. Under the modified retrospective approach, there were no significant adjustments required to be made to the retained earning as at April 01, 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results for the quarter ended 31st March 2019 and year ended 31st March 2019.
- 6 The Audited consolidated financial results of the company for the quarter and year ended 31st March 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May 2019. The statutory auditors have expressed an unmodified audit opinion on these consolidated financial results.

Place: New Delhi
Date: 30th May, 2019



FOR TINNA TRADE LIMITED

Managing Director



TINNA TRADE LIMITED

Registered Office : No.6, Sultanpur, Mandi Road, Mehrauli, New Delhi-110030

Website:www.tinnatrade.in, Email:investor.ttl@tinna.in, Telephone No.:011-49518530 Fax no.:011-26804883

CIN:L51100DL2009PLC186397

**SEGMENT WISE REPORTING (CONSOLIDATED FINANCIAL STATEMENTS)
FOR THE YEAR ENDED MARCH 31, 2019**

(Rs In lakhs)

S.No	Particulars	Year Ended	
		31-Mar-19 (Audited)	31-Mar-18 (Audited)
1	Segment Revenue		
	Trading in Agro Commodities	47,789.53	45,578.96
	Cargo handling agent services	535.55	431.33
	Storage and warehousing services	434.28	397.08
		48,759.36	46,407.37
	Inter segment sale	-	-
	Total Revenue	48,759.36	46,407.37
2	Segment Results		
	Trading in Agro Commodities	538.68	226.67
	Cargo handling agent services	4.54	58.67
	Storage and warehousing services	173.21	116.64
	Sub-total	716.43	401.98
	Less: Finance Cost	659.54	976.25
	Unallocated Income/Expense	(168.61)	(531.16)
	Profit / Loss before tax	225.50	(43.11)
	Less: Tax expense	42.08	(7.12)
	Net profit for the period/year	183.42	(35.99)
3	Segment Assets		
	Trading in Agro Commodities	4,392.73	9,198.57
	Cargo handling agent services	93.82	156.68
	Storage and warehousing services	2,867.43	3,010.10
	Unallocated	571.95	212.43
	Total	7,925.93	12,577.78
4	Segment Liabilities		
	Trading in Agro Commodities	2,391.15	7,058.72
	Cargo handling agent services	87.65	104.92
	Storage and warehousing services	307.02	358.56
	Unallocated	1,367.39	1,475.01
	Total	4,153.21	8,997.21

Place: New Delhi
Date: 30th May, 2019

FOR TINNA TRADE LIMITED

Managing Director

