

SPV GLOBAL TRADING LIMITED

(FORMERLY KNOWN AS TARRIF CINE & FINANCE LIMITED.)

CIN: L27100MH1985PLC035268

Regd. Off. : Ground Floor, Binani Bhavan, 28/30, Anant Wadi, Bhuleshwar, Mumbai – 400 002.

Tel: 2201 4001, Fax: 2201 4003 Email Id: tarrifcinefin@yahoo.com, BSE CODE NO. 512221.

Website: www.tarrifcine.com

To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai- 400001

Dear Sir,

Sub: Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 - Audited Financial Result for the financial year ended 31st March, 2019.

We are submitting the Standalone & Consolidated Audited Financial Result along with the Auditors' Report on Audited Financial Result -Standalone and Consolidated of the **SPV Global Trading Limited** for the quarter and financial year ended 31st March, 2019.

The Meeting of the Board of Directors of the Company was commenced at 5.00 p.m. and concluded at *7.00 pm*

Kindly take the same on record and oblige.

FOR SPV GLOBAL TRADING LIMITED
(Formerly Known as Tarrif Cine & Finance Limited)

MM

Balkrishna Binani

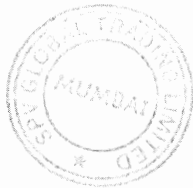
Managing Director

DIN: 00175080

Date: 29th May, 2019

Place: Mumbai

Encl: As Above



K K KHADARIA & Co

CHARTERED ACCOUNTANTS

Office : 401 - A, Pearl Arcade, Opp. P. K. Jewellers, Off J. P. Road, Andheri (W), Mumbai - 400 058.
Tel. : 022 - 26778155, 26797750, 26783178 • Telefax : 022 - 26781187

Auditor's Report on quarterly and year to date financial results of SPV Global Trading Limited (formerly known as Tarrif Cine & Finance Ltd.) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To,
The Board of Directors of
SPV Global Trading Limited
(formerly known as Tarrif Cine & Finance Ltd.)

1. We have audited the accompanying Statement of standalone financial results of SPV Global Trading Limited (formerly known as Tarrif Cine and Finance Ltd.) for the quarter and for the year ended 31st March, 2019, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company and has been prepared in accordance with Ind AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement, based on our audit of related annual standalone financial statements.
2. We conducted our audit of the Statement 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 statements are free of material misstatement(s).
3. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.; and
 - ii) gives a true and fair view in conformity with the aforesaid Ind AS and other accounting principles generally accepted in India of the net loss and other financial information of the Company for the quarter and for the year ended 31st March, 2019.
5. Attention is invited to Note No. 5 of the Statement regarding figures for the last quarter which are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the relevant financial year which are subjected to limited review.

For K K Khadaria & Co
Chartered Accountants
(FRN: 105013W)

A
Ajay Daga
Partner
M.No.44162

Place : Mumbai
Dated : 29/05/2019

SPV GLOBAL TRADING LIMITED
(formerly known as TARRIF CINE & FINANCE LIMITED)

CIN: L65990MH1985PLC035268

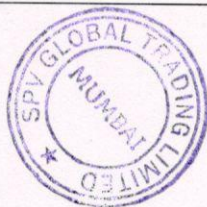
Regd.Off : 28/30, Anantwadi, Mumbai-400 002

Email : tarrifcinefin@yahoo.com; Telephone: 022-22014001; Fax: 022-22014003

PART I: Statement of Audited Standalone Financial Results for the quarter and year ended 31st March, 2019

(Rs. in Lacs)

| S. No. | PARTICULARS | 3 months ended 31/03/2019 | Corresponding 3 Months ended 31/03/2018 in the previous year | Year ended 31/03/2019 | Previous Year ended 31/03/2018 |
|--------|---|-------------------------------------|--|-----------------------|--------------------------------|
| | | AUDITED (Refer Note 5 below) | AUDITED (Refer Note 5 below) | (AUDITED) | (AUDITED) |
| 1 | Income From Operations | | | | |
| | (a) Revenue from Operations | 771.79 | 522.94 | 1,088.39 | 1,000.38 |
| | (b) Other Income | 2.28 | 4.27 | 2.28 | 4.27 |
| | Total Income From Operations | 774.07 | 527.21 | 1,090.67 | 1,004.65 |
| 2 | Expenses | | | | |
| | a) Cost of materials consumed | Nil | Nil | Nil | Nil |
| | b) Purchases of Stock-in-trade | 762.54 | 517.71 | 1,075.77 | 984.79 |
| | c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade | 1.09 | (0.03) | 1.09 | (0.03) |
| | d) Employee Benefits expenses | 2.24 | 1.85 | 9.27 | 6.43 |
| | e) Finance Costs | NIL | 2.33 | NIL | 3.85 |
| | f) Depreciation & Amortisation Exp. | Nil | Nil | Nil | Nil |
| | g) Other Expenses | 10.30 | 24.95 | 15.24 | 30.68 |
| | Total Expenses | 776.18 | 546.82 | 1,101.38 | 1,025.72 |
| 7 | Profit / (Loss) before tax | (2.11) | (19.61) | (10.71) | (21.06) |
| 8 | Tax Expenses | | | | |
| | Current Tax | Nil | (0.35) | Nil | Nil |
| | Deferred Tax | 0.48 | 0.35 | 0.48 | 0.00 |
| 9 | Net Profit/(Loss) after tax | (2.59) | (19.61) | (11.19) | (21.07) |
| 9 | OTHER COMPREHENSIVE INCOME | | | | |
| | Net fair value gain/(loss) on investments in equity instruments through OCI | (0.36) | 0.06 | (0.36) | 0.06 |
| 10 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR | (2.95) | (19.55) | (11.55) | (21.01) |
| 11 | Paid-up Equity Capital (Face Value Rs.10/- per share) | 24.50 | 24.50 | 24.50 | 24.50 |
| 12 | i. Earning per share (before extraordinary item) of Rs. 10/- each | | | | |
| | (a) Basic (In Rs.) | (1.06)* | (8.00)* | (4.57) | (8.60) |
| | (b) Diluted (In Rs.) | (1.06)* | (8.00)* | (4.57) | (8.60) |
| | *not Annualised | | | | |



For SPV GLOBAL TRADING LIMITED

M. M. M.
MANAGING DIRECTOR

SPV GLOBAL TRADING LIMITED
(formerly known as TARRIF CINE & FINANCE LIMITED)

CIN: L65990MH1985PLC035268
Regd. Off : 28/30, Anantwadi, Mumbai-400 002
Email : tariffcinefin@yahoo.com; Telephone: 022-22014001; Fax: 022-22014003

Audited Standalone Statement of Assets & Liabilities

(Rs. In Lakhs)

| Particulars | STANDALONE | | |
|-------------------------------------|---------------------|---------------------|---------------------|
| | As at 31-03-2019 | As at 31-03-2018 | As at 01-04-2017 |
| ASSETS | | | |
| Non-current Assets | | | |
| Investment in Subsidiary | 302.20 | 302.20 | 302.20 |
| Investment in Bullion | 1.40 | 1.40 | 1.40 |
| Financial Assets | | | |
| Investments | 7.88 | 4.70 | 6.45 |
| Current Tax Assets (Net) | 0.42 | 0.42 | NIL |
| Deferred Tax Assets (Net) | 6.23 | 6.71 | 6.71 |
| Other Non-current Assets | 5.54 | 3.71 | 0.25 |
| | 323.68 | 319.15 | 317.01 |
| Current Assets | | | |
| Financial Assets | | | |
| Inventories | NIL | 2.12 | 2.10 |
| Trade Receivables | 640.46 | NIL | NIL |
| Cash and Cash Equivalents | 37.34 | 25.11 | 2.48 |
| Other Bank balances | 0.49 | 0.49 | 0.49 |
| | 678.29 | 27.73 | 5.07 |
| TOTAL ASSETS | 1001.97 | 346.88 | 322.08 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| Equity Share Capital | 24.50 | 24.50 | 24.50 |
| Other Equity | 75.93 | 87.48 | 108.50 |
| | 100.43 | 111.98 | 133.00 |
| Current Liabilities | | | |
| Financial Liabilities | | | |
| Other Financial Liabilities | 1.48 | 10.31 | 2.22 |
| Trade Payables | | | |
| - Due to Micro & Small Enterprises | NIL | NIL | NIL |
| - Due to Others | 899.00 | 223.90 | NIL |
| Other Current Liabilities | 1.06 | 0.68 | 180.19 |
| Current Tax Liabilities (Net) | NIL | NIL | 6.68 |
| | 901.54 | 234.89 | 189.08 |
| TOTAL EQUITY AND LIABILITIES | 1001.97 | 346.88 | 322.08 |

Notes:

- The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 29, 2019. The financial results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The results have been audited by the Statutory Auditors of the Company.
- The Company is engaged solely in trading activity segment and all activities of the Company revolve around this business. As such there are no other reportable segment as defined by the Indian Accounting Standard - 108 on "Operating Segment" issued by the Institute of Chartered Accountants of India.
- The Company has adopted Indian Accounting Standards ("Ind-AS") from April 1, 2018 and accordingly these financial results for quarter and year ended 31.03.2019 are in compliance with Ind AS and other accounting principles generally accepted in India and results for comparative quarter and year ended 31.03.2018 are also Ind AS compliant. The impact of transition to Ind AS has been accounted for in the Retained Earnings and the comparative previous period figures have been restated accordingly.
- The reconciliation of Equity and Net profit as previously reported (referred to as "Previous GAAP") and Ind AS is as under:

| Particulars | 3 Months ended 31.03.2018 | Year Ended 31.03.2018 | Equity Reconciliation as at 31.03.2018 | Equity Reconciliation as at 01.04.2017 |
|---|------------------------------|--------------------------|--|--|
| Profit/Equity after tax as per Indian GAAP | (19.64) | (21.10) | 111.64 | 132.74 |
| Effect of measuring Financial instruments at Fair Value | 0.03 | 0.03 | 0.22 | 0.18 |
| Deferred Tax adjustment | 0.00 | 0.00 | -0.02 | -0.02 |
| Net Profit after tax as per Ind AS | -19.60 | -21.06 | | |
| Other Comprehensive Income | 0.06 | 0.06 | 0.15 | 0.10 |
| Total Other Comprehensive Income/ Equity as per Ind AS | -19.55 | -21.01 | 111.98 | 133.00 |

- Fair Valuation of Financial Instruments: Company has valued certain financial assets at fair value. The impact of change in Fair Value as on the date of transition (i.e. 1.4.2017), is recognised in opening equity and the changes thereafter are recognised in the Statement of Profit and Loss or Other Comprehensive Income as the case may be.

- Deferred Tax: The impact of change in method of computation of deferred tax has resulted in charge to the Equity as on the transition date (i.e. 1.4.2017) and thereafter charged to Statement of Profit and Loss or Other Comprehensive Income as the case may be.

- The figures of the 3 Months ended 31.3.2019 and corresponding 3 Months ended 31.03.2018 have been arrived at by deducting the published figures up to the 3rd Quarter ending 31.12.2018 and 31.12.2017 from the audited figures of the respective financial years.
- During the year, the Company has ceased to be NBFC on cancellation of certificate of registration for carrying on the business of Non-Banking Financial Institution by the RBI vide its letter dt. 29.08.18 w.e.f. 02.08.18. Accordingly, Ind AS has become applicable to the Company and it has decided to present the accounts for the financial year 2018-19 in accordance with Ind AS, however, the effect whereof is given in this quarter.
- Figures of the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.

For SPV Global Trading Ltd

Place : Mumbai
Dated : 29.05.2019

mm
Managing Director



K K KHADARIA & Co

CHARTERED ACCOUNTANTS

Office : 401 - A, Pearl Arcade, Opp. P. K. Jewellers, Off J. P. Road, Andheri (W), Mumbai - 400 058.
Tel. : 022 - 26778155, 26797750, 26783178 • Telefax : 022 - 26781187

Auditor's Report on consolidated annual financial results of SPV Global Trading Limited
(formerly known as Tarrif Cine & Finance Ltd.) pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulation, 2015

To,
The Board of Directors of
SPV Global Trading Limited
(formerly known as Tarrif Cine & Finance Ltd.)

We have audited the accompanying consolidated annual financial results of **SPV Global Trading Limited (formerly known as Tarrif Cine and Finance Ltd.)** for the year ended 31st March, 2019 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement has been prepared from the audited consolidated annual financial statements for the year ended 31st March, 2019 which are the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on the Statement, based on our audit of related consolidated annual financial statements, which have been prepared in accordance with the Ind AS prescribed under section Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India.

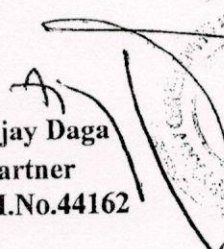
We conducted our audit of the Statement in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We did not audit the financial statements/ financial information of the subsidiary company M/s. Rashtriya Metal Industries Limited, whose annual financial statements / financial information reflect total assets of Rs. 29158.37 lacs as at 31st March, 2019 and total revenues of Rs. 44358.08 lacs for the year ended on that date. The said annual financial statements and the other financial informations has been audited by other auditors whose report has been furnished to us and our opinion on the consolidated annual financial results, to the extent they have been derived from such annual financial statements and financial information is based solely on the report of the other auditors. Our opinion is not modified in respect of this matter.

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of report of the other auditor on separate financial statements and other financial information of subsidiary, these consolidated annual results:

- i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.;
- ii) includes the financial results of the subsidiary company M/s. Rashtriya Metal Industries Limited.; and
- iii) gives a true and fair view in conformity with the accounting principles generally accepted in India of the net profit and other financial information of the Group for the year ended 31st March, 2019.

For K K Khadaria & Co
Chartered Accountants
(FRN: 105013W)


Ajay Daga
Partner
M.No.44162

Place : Mumbai
Dated: 29/05/2019

SPV GLOBAL TRADING LIMITED
(formerly known as TARRIF CINE & FINANCE LIMITED)

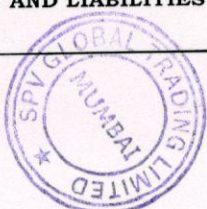
CIN: L65990MH1985PLC035268

Regd. Off : 28/30, Anantwadi, Mumbai-400 002

Email : tarrifcinefin@yahoo.com; Telephone: 022-22014001; Fax: 022-22014003

Audited Consolidated Statement of Assets & Liabilities (Rs. In Lakhs)

| Particulars | CONSOLIDATED | | |
|-------------------------------------|---------------------|---------------------|---------------------|
| | As at 31-03-2019 | As at 31-03-2018 | As at 01-04-2017 |
| ASSETS | | | |
| Non-current Assets | | | |
| Property, Plant and Equipment | 9,151.62 | 9,572.65 | 9,887.49 |
| Capital work-in-progress | 130.56 | 99.37 | 209.79 |
| Investment property | - | 28.21 | 28.95 |
| Investment in Bullion | 1.40 | 1.40 | 1.40 |
| Other Intangible Assets | 7.69 | 27.33 | 31.38 |
| Financial Assets | | | |
| Investments | 7.90 | 4.72 | 6.47 |
| Other Financial Assets | 37.95 | 8.99 | 24.52 |
| Current Tax Assets (Net) | 33.64 | 6.42 | 14.99 |
| Other Non-current Assets | 378.48 | 35.50 | 42.60 |
| | 9,749.24 | 9,784.60 | 10,247.61 |
| Current Assets | | | |
| Inventories | 8,927.42 | 11,020.61 | 11,364.19 |
| Financial Assets | | | |
| Trade Receivables | 6,035.45 | 6,096.92 | 6,272.77 |
| Cash and Cash Equivalents | 257.79 | 55.50 | 37.62 |
| Other Bank Balances | 2,145.30 | 1,505.61 | 1,864.01 |
| Loans | NIL | 4.57 | 3.11 |
| Other Financial Assets | 98.15 | 151.46 | 117.78 |
| Other Current Assets | 1,998.11 | 2,796.82 | 1,706.28 |
| | 19,462.21 | 21,631.50 | 21,365.77 |
| TOTAL ASSETS | 29,211.45 | 31,416.09 | 31,613.37 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| Equity Share Capital | 24.50 | 24.50 | 24.50 |
| Other Equity | 4,768.31 | 4,384.95 | 4,038.74 |
| Non-controlling Interest | 4,912.05 | 4,760.08 | 4,376.27 |
| | 9,704.86 | 9,169.53 | 8,439.51 |
| Non-current Liabilities | | | |
| Financial Liabilities | | | |
| Borrowings | 1,764.78 | 2,241.04 | 2,702.28 |
| Other Financial Liabilities | 176.12 | 228.06 | 224.42 |
| Provisions | 51.77 | 25.22 | 51.78 |
| Deferred Tax Liabilities (net) | 565.00 | 384.96 | 239.32 |
| Other Non-current Liabilities | 2,500.00 | 2,500.00 | NIL |
| | 5,057.68 | 5,379.28 | 3,217.81 |
| Current Liabilities | | | |
| Financial Liabilities | | | |
| Borrowings | 7,051.98 | 6,780.57 | 6,614.68 |
| Trade Payables | 6,254.00 | 8,926.60 | 11,887.62 |
| Other Financial Liabilities | 1,077.59 | 1,047.52 | 1,318.01 |
| Provisions | 46.23 | 20.69 | 34.78 |
| Current Tax Liabilities (Net) | 19.12 | 91.90 | 100.97 |
| | 14,448.91 | 16,867.28 | 19,956.05 |
| TOTAL EQUITY AND LIABILITIES | 29,211.45 | 31,416.10 | 31,613.37 |



For SPV GLOBAL TRADING LIMITED

M. M. M.
MANAGING DIRECTOR

PART I: Statement of Audited Consolidated Financial Results for the year ended 31st March, 2019

| S. No. | PARTICULARS | Year ended 31/03/2019 (AUDITED) | Year ended 31/03/2018 (AUDITED) |
|--------|--|---------------------------------------|---------------------------------------|
| 1 | Income From Operations | | |
| | (a) Revenue from Operations | 44,125.13 | 43,264.94 |
| | (b) Other Income | 513.16 | 697.51 |
| | Total Income From Operations | 44,638.30 | 43,962.45 |
| 2 | Expenses | | |
| | a) Cost of materials consumed | 30,437.50 | 33,954.43 |
| | b) Purchases of Stock-in-trade | 1,075.77 | 976.71 |
| | c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade | 3,017.51 | (231.31) |
| | d) Employee Benefits expenses | 1,544.71 | 1,339.19 |
| | e) Finance Costs | 2,009.41 | 2,134.42 |
| | f) Depreciation & Amortisation Exp. | 621.78 | 604.02 |
| | g) Other Expenses | 4,653.50 | 4,050.93 |
| | Total Expenses | 43,360.19 | 42,828.38 |
| 3 | Profit before tax | 1,278.10 | 1,134.07 |
| 4 | Tax Expenses | | |
| | Current Tax | 286.72 | 255.00 |
| | Deferred Tax | 180.05 | 145.64 |
| | Prior Period Tax Adjustments | 11.14 | 3.47 |
| 5 | Profit After Tax but before Pref dividend | 800.20 | 729.96 |
| | Dividend on Cumulative Pref Shares | NIL | 24.00 |
| | Dividend distribution tax | 13.30 | NIL |
| 6 | Profit After Tax (A) | 786.90 | 705.96 |
| 7 | OTHER COMPREHENSIVE INCOME | | |
| | Equity instruments through OCI | (0.36) | 0.05 |
| | Income tax relating to above | (0.01) | NIL |
| | Remeasurement of post employment benefit obligation | (4.92) | NIL |
| | Income tax relating to above | 1.72 | NIL |
| 8 | OTHER COMPREHENSIVE INCOME FOR THE YEAR (B) | (3.57) | 0.05 |
| 9 | TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) | 783.33 | 706.01 |
| 10 | PROFIT ATTRIBUTABLE TO | | |
| | Owner of the Company | 385.34 | 346.16 |
| | Non-controlling interests | 401.56 | 359.81 |
| 11 | TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO | | |
| | Owner of the Company | (1.99) | 0.05 |
| | Non-controlling interests | (1.58) | NIL |
| 16 | Paid-up Equity Capital (Face Value Rs. 10/- per share) | 24.50 | 24.50 |
| 17 | i. Earning per share of Rs. 10/- each | | |
| | (a) Basic (In Rs.) | 156.47 | 141.31 |
| | (b) Diluted (In Rs.) | | |

- The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 29, 2019. The financial results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The results have been audited by the Statutory Auditors of the Company.
- The Company, pursuant to Regulation 33(3)(b)(i) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, has opted not to additionally submit quarterly consolidated financial results for the quarters. Accordingly, the Company has submitted only standalone financial results for the quarters. However, the Company has presented annual consolidated financial results for the year ended 31 March 2019.
- The consolidated financial statements are prepared in accordance with the principles and procedures for the preparation and presentation of Consolidated Accounts as set out in Ind AS 110 "Consolidated Financial Statements" notified by Ministry of Corporate Affairs. The consolidated financial statements of the Holding Company include its subsidiary combined on a line-by-line basis by adding together the book values of like items of assets and liabilities, income and expenses eliminating intra-group balances and transactions and resulting unrealised gains/ losses. The consolidated financial statements are prepared applying uniform accounting on all material items.
- The reconciliation of Equity and Net profit as previously reported (referred to as "Previous GAAP") and Ind AS is as under:

| Particulars | Year Ended 31.03.2018 | Equity Reconciliation as at 31.03.2018 | Equity Reconciliation as at 01.04.2017 |
|---|--------------------------|--|--|
| Profit/Equity after tax as per Indian GAAP | 705.93 | 4,409.11 | 4,062.98 |
| Effect of measuring of Financial instruments at Fair Value | 0.03 | 0.22 | 0.18 |
| Deferred Tax adjustment | 0.00 | -0.02 | -0.02 |
| Net Profit after tax as per Ind AS | 705.97 | | |
| Other Comprehensive Income | 0.06 | 0.15 | 0.10 |
| Total Other Comprehensive Income/ Equity as per Ind AS | 706.02 | 4,409.46 | 4,063.24 |

Date: 29.05.2019
 Place: Mumbai



For SPV GLOBAL TRADING LIMITED

M. Manoj

MANAGING DIRECTOR

SPV GLOBAL TRADING LIMITED

(FORMERLY KNOWN AS TARRIF CINE & FINANCE LIMITED.)

CIN: L27100MH1985PLC035268

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Tel: 2201 4001, Fax: 2201 4003 Email Id: tarrifcinefin@yahoo.com, BSE CODE NO. 512221.

Website: www.tarrifcine.com

To

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016.

Declaration

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that M/s. K K Khadaria & Co. Chartered Accountants, (Firm Registration Number: 105013W), the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Audited Standalone and Consolidated Financial Result of the Company for the financial year ended 31st March, 2019.

Kindly take the same on record.

Thanking you

Yours faithfully

FOR SPV GLOBAL TRADING LIMITED

(Formerly Known as Tarrif Cine & Finance Limited)



BALKRISHNA BINANI

Managing Director

DIN: 00175080

Date: 29th May, 2019

Place: Mumbai

