



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 : spvglobaltrading@gmail.com, BSE CODE NO. 512221.

Website : www.spvglobal.in

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai- 400001

Scrip code- 512221

Subject: Outcome of Board Meeting

Dear Sir/Madam,

In compliance with Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform to the Exchange that the Board of Directors of the Company at their meeting held on Thursday, 13th November, 2025 has inter alia, considered and approved the Standalone & Consolidated Un-Audited Financial Results along with the Limited Review Report issued by the Statutory Auditors on the Un-Audited Financial Results for the second quarter ended 30th September 2025.

The Meeting of the Board of Directors of the Company was commenced at 02:30 P.M. and concluded at 05:15 P.M.

Kindly take the same on records.

FOR SPV GLOBAL TRADING LIMITED

Vishwas Patkar

C.F.O

Date: 13th November 2025

Place: Mumbai

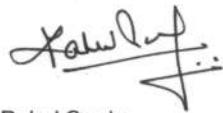
Encl: Standalone & Consolidated Un-Audited Financial Results along with the Limited Review Report issued by the Statutory Auditors on the Un-Audited Financial Results for the second quarter ended 30th September 2025.

Independent Auditor's Review Report on the Quarter and Half Year ended Unaudited Standalone Financial Results of SPV Global Trading Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To,
The Board of Directors of
SPV Global Trading Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **SPV Global Trading Limited** ('the Company') for the quarter and half year ended 30th September, 2025, (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (the "Listing Regulations"), as amended.
2. This Statement which is the responsibility of the Company's management and approved by the Company's 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 of interim financial information is limited primarily to making inquiries of company personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SIGMAC & CO
Chartered Accountants
Firm Reg No. 116351W



Rahul Sarda
Partner

ICAI M No. 135501

Date: 13th November, 2025

Place: Mumbai

UDIN: 25135501BMKORA3351



SPV GLOBAL TRADING LIMITED

CIN: L27100MH1985PLC035268

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

Email : spvglobaltrading@gmail.com; Telephone: 022-22014001; Fax: 022-22014003

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th September, 2025

(Rs. In Lakhs, except EPS)

SR.NO	Particulars	Quarter ended			Six Months ended		Year Ended
		30th September, 2025	30th June, 2025	30th September, 2024	30th September, 2025	30th September, 2024	31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from Operations	-	-	2,046.87	-	2,320.97	2,405.18
	Other Income	1.19	1.21	2.01	2.40	2.01	0.32
	Total Income	1.19	1.21	2,048.88	2.40	2,322.98	2,405.50
2	Expenses						
	a) Purchases of Stock-in-trade	-	-	2,007.93	-	2,276.46	2,358.13
	b) Employee Benefits expenses	5.24	3.00	3.00	8.24	5.71	13.10
	c) Finance Costs	0.00	30.07	7.68	30.07	7.68	12.51
	d) Depreciation & Amortisation Exp.	0.00	0.01	0.01	0.01	0.02	0.03
	e) Other Expenses	0.74	4.08	0.91	4.82	19.50	24.66
	Total Expenses	5.98	37.16	2,019.53	43.14	2,309.37	2,408.43
3	Profit / (Loss) before tax	(4.78)	(35.95)	29.35	(40.73)	13.61	(2.93)
4	Tax expense						
	(1) Current tax	-	-	3.43	-	3.43	-
	(2) Deferred tax #	(1.22)	(9.08)	-	(10.30)	-	(0.74)
	Total Tax expense	(1.22)	(9.08)	3.43	(10.30)	3.43	(0.74)
5	Net Profit/(Loss) for the period	(3.56)	(26.87)	25.92	(30.43)	10.18	(2.19)
6	Other comprehensive income						
7	Net fair value gain/(loss) on investments in equity instruments through OCI	(0.17)	0.25	(0.05)	0.08	0.04	(0.15)
8	Income tax benefit/(expense) on net fair value gain/(loss) on investments in equity instruments through OCI	0.03	(0.04)	(0.01)	(0.00)	(0.02)	0.01
9	Total other comprehensive income ("OCI")	(0.13)	0.21	(0.06)	0.08	0.02	(0.14)
10	Total comprehensive income for the year (comprising profit and OCI for the year)	(3.69)	(26.66)	25.8	(30.35)	10.20	(2.34)
11	Paid-up Equity Capital (Face Value Rs.10/- per share)	196.00	196.00	196.00	196.00	196.00	196.00
12	Other Equity						240.38
13	i. Earning per share of Rs. 10/- each						
	(a) Basic (In Rs.)	(0.18)*	(1.83)*	1.32*	(1.55)*	0.52*	(0.11)
	(b) Diluted (In Rs.)	(0.18)*	(1.83)*	1.32*	(1.55)*	0.52*	(0.11)
	*not Annualised						

NOTES

- The above unaudited results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) 2015, as amended have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November, 2025. 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 relevant Rules thereunder. These results have been subjected to limited review 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 is no other reportable segment as defined by the Indian Accounting Standard - 108 on "Operating Segment" issued by the Institute of Chartered Accountants of India.
- Figures to the previous periods have been regrouped, wherever necessary, to facilitate comparison with the figures of the current period.
- The figures of the second quarter of the current year and previous years are the balancing figures in respect of the six months ended September 30, 2025 and the unaudited published year to date figures upto first quarter ended June 30, 2025 which were subjected to limited review.



Place: Mumbai
Dated: 13th November, 2025

Balkrishna Binani
Managing Director
DIN : 00175080

SPV GLOBAL TRADING LIMITED

CIN: L27100MH1985PLC035268

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

Email : spvglobaltrading@gmail.com; Telephone: 022-22014001; Fax: 022-22014003

Standalone Balance Sheet For the Quarter ended 30th September,2025

Statement of Assets & Liabilities	(Rs.in Lakhs)	
	As At 30-09-2025 (Unaudited)	As At 31-03-2025 (Audited)
ASSETS		
Non-current Assets		
Intangible Assets	0.01	0.02
Investment in Bullion	1.40	1.40
Investment in Subsidiary	302.20	302.20
Financial Assets		
Investments	80.17	7.71
Deferred Tax Asset (net)	11.00	0.70
Current Tax Assets (Net)	5.58	5.56
Other Non-current Assets	6.55	6.55
	406.91	324.14
Current Assets		
Financial Assets		
Cash and Cash Equivalents	3.90	116.76
Other Current Assets	1.03	0.01
	4.93	116.77
TOTAL ASSETS	411.84	440.91
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	196.00	196.00
Other Equity	210.05	240.38
	406.05	436.38
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Deferred Tax Liabilities (net)	-	-
	-	-
Current Liabilities		
Financial Liabilities		
Other Financial Liabilities	3.32	3.35
Current Tax Liabilities (Net)	-	-
Other Current Liabilities	2.47	1.18
	5.79	4.53
TOTAL EQUITY AND LIABILITIES	411.84	440.91

For SPV Global Trading Limited



Place: Mumbai

Dated : 13th November, 2025

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Balkrishna Binani
Director
DIN : 00175080

SPV GLOBAL TRADING LIMITED
CIN: L27100MH1985PLC035268

Standalone Cash Flow Statement for the Quarter ended 30th September, 2025

		(Rs.in Lakhs)	
		As At 30-09-2025 (Unaudited)	As At 30-09-2024 (Unaudited)
A.	CASH FLOW FROM OPERATING ACTIVITIES :		
a)	NET PROFIT/(LOSS) BEFORE TAX AND EXTRAORDINARY ITEMS	(40.73)	13.61
	ADJUSTMENTS FOR:		
	Dividend Received	(0.27)	-
	Fair value (gain)/loss on investments	(1.95)	-
	Interest Received	-	-
	Interest Paid	30.07	-
	Depreciation and Amortisation Expenses	0.01	0.01
b)	OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	(12.88)	13.62
	ADJUSTMENTS FOR:		
	(Increase)/Decrease in Other Non-current Assets	-	-
	(Increase)/Decrease in Trade Receivables	-	(2,419.60)
	(Increase)/Decrease in Current Tax Assets	(0.02)	-
	(Increase)/Decrease in Other Current Assets	(1.02)	168.11
	Increase/(Decrease) in Other Financial Liabilities	(0.03)	374.35
	Increase/(Decrease) in Other Current Liabilities	1.29	(45.20)
	CASH GENERATED FROM OPERATIONS	(12.65)	(1,908.72)
	Income Tax (Paid)/Refund	-	(3.85)
	NET CASH FROM/(USED IN) OPERATING ACTIVITIES	(12.65)	(1,912.57)
B.	CASH FLOW FROM INVESTING ACTIVITIES:		
	(Purchases)/Sale of Investments (net)	(70.41)	-
	Interest Received	-	-
	Dividend Received	0.27	-
	NET CASH FROM/(USED IN) INVESTING ACTIVITIES	(70.14)	-
C.	CASH FLOW FROM FINANCIAL ACTIVITIES		
	Proceeds of Right issue of Equity shares	-	2,000.00
	Increase/(decrease) in Borrowings	-	-
	Interest Paid	(30.07)	-
	NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES	(30.07)	2,000.00
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(112.86)	87.43
	CASH AND CASH EQUIVALENTS (OPENING BALANCE)	116.76	5.92
	CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	3.90	93.35

For SPV Global Trading Limited

Place: Mumbai
Dated : 13th November, 2025



Balkrishna Binani
Balkrishna Binani
Managing Director
DIN : 00175080

Independent Auditor's Review Report on the Quarter and Half Year ended Unaudited Consolidated Financial Results of SPV Global Trading Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To,
The Board of Directors of
SPV Global Trading Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **SPV Global Trading Limited** (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group") for the quarter and half year ended 30th September, 2025, (the "Statement") being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (the "Listing Regulations"), as amended.
2. This Statement which is the responsibility of the Parent's management and approved by the Parent's 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. A review of interim financial information is limited primarily to making inquiries, of the Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:

Parent: SPV Global Trading Limited

Subsidiary: Rashtriya Metal Industries Limited (Consolidated)
5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



6. We did not review the interim consolidated financial information / financial results of the consolidated subsidiary included in the consolidated financial results, whose interim consolidated financial information / results reflect (before consolidation adjustments) Total Assets of Rs. 62,697.47 Lakhs as at 30th September, 2025, total income of Rs. 27,331.59 Lakhs and 52,002.76 Lakhs, Net Profit before Tax of Rs. 1,356.14 Lakhs and Rs. 1,949.32 Lakhs, and total comprehensive income of Rs. 1,027.83 Lakhs and Rs. 1,451.61 Lakhs for the quarter ended 30th September, 2025 and the period ended on that date respectively, and net cash flow of Rs. 120.41 Lakhs for the period from April 1, 2025 to September 30, 2025. These financial statements have been limited reviewed by other auditors, and have been furnished to us by the management. Our opinion in so far as it relates to the amounts and disclosures included in respect of this consolidated subsidiary is based solely on such information provided by the management.

Our conclusion on the Statement is not modified in respect of the paragraph above.

For SIGMAC & CO
Chartered Accountants
Firm Reg No. 116351W



Rahul Sarda
Partner
ICAI M No. 135501
Date: 13th November, 2025
Place: Mumbai
UDIN: 25135501BMKORB2787



SPV GLOBAL TRADING LIMITED

CIN: L27100MH1985PLC035268

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

Email : spvglobaltrading@gmail.com; Telephone: 022-22014001; Fax: 022-22014003

Statement of Unaudited Consolidated Financial Results for the Quarter Ended 30th September, 2025

(Rs. In Lakhs, except EPS)

SR.NO	Particulars	Quarter ended			Six Months ended		Year Ended
		30th September, 2025	30th June, 2025	30th September, 2024	30th September, 2025	30th September, 2024	31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from Operations	27,261.06	24,616.07	24,327.66	51,877.14	46,751.00	91,000.20
	Other Income	94.67	56.30	50.05	150.97	88.68	192.12
	Total Income	27,355.74	24,672.37	24,377.71	52,028.11	46,839.68	91,192.32
2	Expenses						
	a) Cost of materials consumed	20,891.04	23,909.02	18,686.79	44,800.06	38,371.26	74,317.91
	b) Purchases of Stock-in-trade	-	-	2,007.93	-	2,276.46	2,358.13
	c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade	1,311.47	(2,822.25)	28.78	(1,510.78)	(2,150.71)	-2,432.34
	d) Employee Benefits expense	836.61	560.33	642.92	1,396.94	1,119.98	2,430.30
	e) Finance Costs	510.23	515.79	479.75	1,026.03	783.61	1,718.40
	f) Depreciation & Amortisation Exp.	198.07	192.34	162.28	390.41	323.26	682.02
	g) Other Expenses	2,256.97	1,759.90	2,607.55	4,016.87	4,797.59	8,293.77
	Total Expenses	26,004.38	24,115.14	24,616.00	50,119.52	45,521.45	87,368.18
3	Profit before Exceptional items and tax	1,351.35	557.23	(238.29)	1,908.59	1,318.23	3,824.13
4	Exceptional items						
5	Profit before tax	1,351.35	557.23	(238.29)	1,908.59	1,318.23	3,824.13
6	Tax Expenses						
	Current Tax	336.80	154.65	3.45	491.45	444.65	1,143.15
	Deferred Tax	(9.69)	5.68	(13.94)	(4.01)	26.61	24.55
	Prior Period Tax adjustments	(0.02)	-	-	(0.02)	-	2.60
7	Net Profit for the period (5-6)	1,024.27	396.90	(227.80)	1,421.17	846.97	2,653.83
8	Other Comprehensive Income						
	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	(0.13)	0.21	(0.03)	0.08	0.04	(0.14)
	Remeasurement of post employment benefit obligation (net of tax)	(0.00)	-	(0.02)	(0.00)	(0.02)	(42.54)
9	Total Comprehensive Income for the year	1,024.14	397.11	(227.85)	1,421.25	846.99	2,611.15
	PROFIT ATTRIBUTABLE TO						
	Owner of the Company	560.72	205.78	(65.49)	766.50	469.59	1,455.96
	Non-controlling interests	463.55	191.12	(162.29)	654.67	377.40	1,197.87
	TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO						
	Owner of the Company	560.59	205.99	(65.54)	766.58	469.61	1,432.47
	Non-controlling interests	463.55	191.12	(162.29)	654.67	377.40	1,178.68
10	Paid-up Equity Capital (Face Value Rs.10/- per share)	196.00	196.00	196.00	196.00	196.00	196.00
11	Other Equity						16,436.14
12	i. Earning per share of Rs. 10/- each						
	(a) Basic (In Rs.)	28.61*	10.50*	(3.34)*	39.11*	23.96*	74.28
	(b) Diluted (In Rs.)	28.61*	10.50*	(3.34)*	39.11*	23.96*	74.28
	*not Annualised						

NOTES

1 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 13th November, 2025. 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.

2 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.

3 The consolidated financial statements prepared by the subsidiary is used for the purpose of consolidation.

List of subsidiary entities which are included in the Consolidated Financial Results:

Name of the Entity	% of Ownership Interest (30th September 2025)
Rashtriya Metal Industries Ltd (Subsidiary)	54.90%
1) RMIL Real Estate LLP	99.99%*
2) RMIL Properties LLP	99.90%*

*Represents the holding percentage of Rashtriya Metal Industries Ltd and does not indicate the effective percentage holding of the Holding Company.

4 Figures to the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.

5 The figures of the second quarter of the current year and previous years are the balancing figures in respect of the six months ended September 30, 2025 and the unaudited published year to date figures upto first quarter ended June 30, 2025 which were subjected to limited review.



Mm m -

Place: Mumbai
Dated: 13th November, 2025

Balkrishna Binani
Managing Director
DIN : 00175080

SPV GLOBAL TRADING LIMITED

CIN: L27100MH1985PLC035268

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

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CONSOLIDATED BALANCE SHEET FOR THE QUARTER ENDED 30TH SEPTEMBER, 2025


		(Rs'in Lakhs)
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES	As At 30.09.2025 Unaudited	As At 31.03.2025 Audited
ASSETS		
Non-current Assets		
Property, Plant and Equipment & intangible Asset		
-Property, Plant and Equipment	10,339.11	10,431.72
- Other Intangible Assets	176.22	0.02
Capital work-in-progress	0.01	302.05
Investment in Bullion	1.40	1.40
Investment in Property	5,357.71	5,357.71
Financial Assets		
Investments	690.91	648.64
Other Financial Assets	44.68	46.88
Current Tax Assets (Net)	5.58	5.56
Other Non-current Assets	259.88	249.36
	16,875.49	17,043.34
Current Assets		
Inventories	20,609.62	17,313.95
Financial Assets		
Trade Receivables	16,084.37	14,601.05
Cash and Cash Equivalents	124.31	561.93
Other Bank Balances	2,523.86	2,400.86
Loans	-	1.10
Other Financial Assets	952.24	199.18
Other Current Assets	5,626.20	3,796.45
	45,920.61	38,874.52
	62,796.09	55,917.86
TOTAL ASSETS		
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	196.00	196.00
Other Equity	17,202.72	16,436.14
Non-controlling Interest	14,207.63	13,552.96
	31,606.35	30,185.10
Non-current Liabilities		
Financial Liabilities		
Other Financial Liabilities		31.44
Provisions	31.44	90.77
Deferred Tax Liabilities (net)	90.77	1,053.69
	1,049.67	
	1,171.88	1,175.90
Current Liabilities		
Financial Liabilities		
Borrowings	7,498.28	15,164.70
Trade Payables		
-Due to Micro Enterprises & Small Enterprises	79.77	116.81
-Due to Others	18,925.71	6,801.60
Other Financial Liabilities	1,577.15	953.17
Provisions	127.66	181.07
Current Tax Liabilities (Net)	222.94	86.01
Other Current Liabilities	1,586.33	1,253.49
	30,017.85	24,556.87
TOTAL EQUITY AND LIABILITIES	62,796.09	55,917.86

For SPV Global Trading Limited

Place: Mumbai

Dated : 13th November, 2025




 Balkrishna Binani
 Director
 DIN : 00175080

CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER ENDED 30TH SEPTEMBER, 2025

	As At 30-09-2025 (Unaudited)	As At 30-09-2024 (Unaudited)
(Rs.in Lakhs)		
A. CASH FLOW FROM OPERATING ACTIVITIES :		
a) NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	1,908.59	1,318.23
ADJUSTMENTS FOR:		
Dividend Received	(0.27)	(6.85)
Provision for doubt debts/Bad Debts	-	
Interest Paid	1,025.84	777.55
Remeasurement loss of post employment benefit obligation	-	
Fair value (gain)/loss on Investments	22.95	
Interest received	(104.35)	(74.90)
Depreciation	390.41	323.26
Provision for compensated absence/advances	-	
Profit on sale of Investments	(0.18)	
Licence Fees and rent, Profit on sale of Immovable Asset & insurance claims	41.05	8.70
Unrealised gain on equity shares & SGB	-	
Insurance claim received	-	
Profit on sale of fixed asset	(3.80)	(4.17)
b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	3,280.23	2,341.82
ADJUSTMENTS FOR:		
Increase /(Decrease) in Other Current Financial Liabilities	(0.03)	825.17
Increase /(Decrease) in Other Current Liabilities	1.29	869.29
Increase /(Decrease) in Trade and Other Payables	5,459.72	11,443.69
(Increase)/Decrease in Other Non-current Assets	-	89.49
(Increase)/ Decrease in Inventories	(3,295.68)	(3,002.17)
(Increase)/ Decrease in Trade Receivables and Other Receivables	(3,387.02)	(7,139.09)
(Increase)/Decrease in Other Current Assets	(1.02)	(695.76)
Increase /(Decrease) in Current Provisions		(21.50)
Increase /(Decrease) in Current Borrowings		(25.75)
(Increase)/Decrease in Other Financial Assets		3.06
(Increase)/ Decrease in Short-term Loans and Advances		449.92
(Increase)/Decrease in Other Bank Balances		(188.51)
(Increase)/Decrease in Other Financial Assets		(157.32)
(Increase)/Decrease in Other Current Tax Assets	(0.02)	-
CASH GENERATED FROM OPERATIONS	2,057.48	4,792.34
Income Tax Paid	(491.40)	(305.83)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	1,566.07	4,486.51
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets & Capital Work in progress	(168.15)	(382.55)
(Purchases)/Sale of Investments (net)	(873.33)	319.10
Dividend Received	0.27	6.85
Interest Received	104.35	74.90
Licence Fees and rent, Profit on sale of Immovable Asset & insurance claims	(9.45)	(9.45)
Rent Received	1.50	0.75
Profit on sale of Investments	0.18	
Unrealised gain on equity shares	(24.91)	
NET CASH FROM/(USED IN) INVESTING ACTIVITIES	(969.55)	9.60
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
Proceeds/Repayment from Borrowings	(8.32)	
Interest Paid	(1,025.84)	(777.55)
Dividend including tax paid		(3,940.93)
Buy back of Shares including tax paid	-	
NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES	(1,034.15)	(4,718.48)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(437.63)	(222.37)
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	561.93	363.49
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	124.31	141.12

For SPV Global Trading Limited



Place: Mumbai
Dated : 13th November, 2025

mm
Balkrishna Binani
Director
DIN : 00175080