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 Tuesday, 12th August, 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 first quarter ended 30th June 2025.

Kindly take the same on records.

FOR SPV GLOBAL TRADING LIMITED

Vishwas Vasant Patkar
Digitally signed by Vishwas Vasant Patkar
Date: 2025.08.12 18:26:13 +05'30'

Vishwas Patkar
C.F.O

Date: 12th August 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 first quarter ended 30th June 2025.

SIGMAC & CO
Chartered Accountants

204, Kalpataru Plaza,
Chincholi Bunder Road,
Malad (W), Mumbai - 400 064.
Tel : 022-35110847 / 40029852
E-mail : mail@sigmac.co.in
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Independent Auditor's Review Report on Quarterly 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 ended 30th June, 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 "Regulation"), 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 and in compliance with Regulation 33 of the Listing Regulations. 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 Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company'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.

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 S I G M A C & C O
Chartered Accountants
Firm Reg No. 116351W

SIGMAC & CO MUMBAI Chartered Accountants

Rahul Sarda
Partner
ICAI M No. 135501
Date: 12 August, 2025
Place: Mumbai
UDIN: 25135501BMKOM13632

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 June, 2025

(Rs. In Lakhs, except EPS)

SR.NO	Particulars	Quarter Ended			Year Ended
		30th June, 2025	31st March, 2025	30th June, 2024	31st March, 2025
		Unaudited	Audited	Unaudited	Audited
1	**Income from Operations**				
	Revenue from Operations	-	11.93	274.10	2,405.18
	Other Income	1.21	0.30	NIL	0.32
	Total Income	**1.21**	**12.23**	**274.10**	**2,405.50**
2	**Expenses**				
	a) Purchases of Stock-in-trade	-	11.69	268.53	2,358.13
	b) Employee Benefits expenses	3.00	3.15	2.71	13.10
	c) Finance Costs	30.07	**	-	12.51
	d) Depreciation & Amortisation Exp.	0.01	0.01	0.01	0.03
	e) Other Expenses	4.08	2.35	18.59	24.66
	Total Expenses	**37.16**	**17.20**	**289.84**	**2,408.43**
3	**Profit / (Loss) before tax**	**(35.95)**	**(4.98)**	**(15.74)**	**(2.93)**
4	**Tax expense**				
	(1) Current tax		(0.52)	-	-
	(2) Deferred tax #	-9.08	(0.74)	-	(0.74)
	Total Tax expense	**-9.08**	**(1.26)**	**-**	**(0.74)**
5	**Net Profit/(Loss) for the period**	**(26.87)**	**(3.72)**	**(15.74)**	**(2.19)**
6	**Other comprehensive income**				
7	Net fair value gain/(loss) on investments in equity instruments through OCI	**0.25**	(0.05)	0.09	-0.15
8	Income tax benefit/(expense) on net fair value gain/(loss) on investments in equity instruments through OCI	**(0.04)**	0.01	-0.01	0.01
9	**Total other comprehensive income ('OCI')**	**0.21**	**(0.04)**	**0.08**	**(0.14)**
10	**Total comprehensive income for the year (comprising profit and OCI for the year)**	**(26.66)**	**(3.76)**	**(15.66)**	**(2.34)**
11	Paid-up Equity Capital (Face Value Rs.10/- per share)	**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.)	**(1.83)***	(0.19)*	(0.80)*	(0.11)
	(b) Diluted (In Rs.)	**(1.83)***	(0.19)*	(0.80)*	(0.11)
	*not Annualised				

** Amount is lower than Rs. 1000/-

NOTES

1. 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 12 August, 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.
2. 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.
3. Figures to the previous periods have been regrouped, wherever necessary, to facilitate comparison with the figures of the current period.

SPV GLOBAL TRADING LIMITED MUMBAI

Place: Mumbai
Dated: 12 August, 2025

Baikrishna Binani
Managing Director
DIN : 00175080

SIGMAC & CO
Chartered Accountants

204, Kalpataru Plaza,
Chincholi Bunder Road,
Malad (W), Mumbai - 400 064.
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Independent Auditor's Review Report on Quarterly 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 subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter ended 30th June, 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 and in compliance with Regulation 33 of the Listing Regulations. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily 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:

SPV Global Trading Limited	Parent
Rashtriya Metal Industries Limited	Subsidiary Company
RMIL Real Estate LLP (Subsidiary of Rashtriya Metal Industries Limited)	Subsidiary LLP
RMIL Properties LLP (Subsidiary of Rashtriya Metal Industries Limited)	Subsidiary LLP

SIGMAC & CO
MUMBAI
Chartered Accountants

5. Based on our review conducted as stated in paragraph 3 above and based on the matters stated 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 Standard 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. The statement includes the unaudited consolidated interim financial information / results of a subsidiary which has been reviewed by other auditors, whose unaudited consolidated interim financial information / results reflect (before consolidation adjustments) total income of Rs. 24,671.17 Lakhs, total net profit after tax of Rs. 423.77 Lakhs and total comprehensive income of Rs. 423.77 Lakhs for the quarter ended 30th June, 2025. The management has furnished to us limited review report of the other auditor and our conclusion on the Statement, in so far as it relates to amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditor and the financial results certified by the Management.

For S I G M A C & C O
Chartered Accountants
Firm Reg No. 116351W

SIGMAC & CO
MUMBAI
Chartered Accountants

Rahul Sarda
Partner
ICAI M No. 135501
Date: 12 August, 2025
Place: Mumbai
UDIN: 25135501BMKOMJ6133

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 June, 2025

S. No.	PARTICULARS	Quarter ended			Year ended
		30th June, 2025	31st March, 2025	30th June, 2024	31st March, 2025
		Unaudited	Audited	Unaudited	Audited
1	**Income From Operations**				
	(a) Revenue from Operations	24,616.07	21,057.36	22,423.34	91,000.20
	(b) Other Income	56.30	59.44	38.63	192.12
	Total Income From Operations (Net)	**24,672.37**	**21,116.80**	**22,461.97**	**91,192.32**
2	**Expenses**				
	a) Cost of materials consumed	23,909.02	20,167.58	19,684.47	74,317.91
	b) Purchases of Stock-in-trade	-	11.69	268.53	2,358.13
	c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade	(2,822.25)	(3,098.93)	(2,179.49)	(2,432.34)
	d) Employee Benefits expense	560.33	660.28	477.06	2,430.30
	e) Finance Costs	515.79	497.55	303.86	1,718.40
	f) Depreciation & Amortisation Exp.	192.34	189.66	160.98	682.02
	g) Other Expenses	1,759.90	1,344.72	2,190.04	8,293.77
	Total Expenses	**24,115.14**	**19,772.55**	**20,905.45**	**87,368.18**
3	**Profit before Exceptional items and tax**	557.23	1,344.25	1,556.52	3,824.13
4	Exceptional items	-	-	-	-
5	**Profit before tax**	**557.23**	**1,344.25**	**1,556.52**	**3,824.13**
6	Tax Expenses				
	Current Tax	154.65	377.63	441.20	1,143.15
	Deferred Tax	5.68	(286.15)	40.55	24.55
	Prior Period Tax adjustments	-	-	-	2.60
7	**Net Profit for the period (5-6)**	**396.90**	**1,252.77**	**1,074.77**	**2,653.83**
8	**Other Comprehensive Income**				
	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	0.21	(0.04)	0.07	(0.14)
	Remeasurement of post employment benefit obligation (net of tax)	-	(42.53)	-	(42.54)
9	**Total Comprehensive Income for the year**	**397.11**	**1,210.19**	**1,074.84**	**2,611.15**
	PROFIT ATTRIBUTABLE TO				
	Owner of the Company	205.78	686.09	535.08	1,455.96
	Non-controlling interests	191.12	566.68	539.69	1,197.87
	TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO				
	Owner of the Company	205.99	662.70	535.15	1,432.47
	Non-controlling interests	191.12	547.49	539.69	1,178.68
10	Paid-up Equity Capital (Face Value Rs.10/- per share)	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.)	10.50*	35.00*	27.30*	74.28
	(b) Diluted (In Rs.)	10.50*	35.00*	27.30*	74.28
	*not Annualised				

NOTES:

1. The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS as amended), prescribed u/s 133 of the companies Act, 2013 read with relevant rules issued there under. These Consolidated Financial Results of the company were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 12 August,2025.

2. The Unaudited Consolidated financial results relate to SPV Global Trading Limited and its Consolidated subsidiary Rashtriya Metal Industries Limited and are prepared by applying Ind AS 110- "Consolidated Financial Statements"

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

Name of the Entity	% of Ownership Interest (30th June 2025)	% of Ownership Interest (31st March 2025)
Rashtriya Metal Industries Ltd (Consolidated)	54.90%	54.90%

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

Place : Mumbai
Dated : 12 August, 2025

SPV GLOBAL TRADING LIMITED MUMBAI

Balkrishna Binani
Managing Director
DIN : 00175080