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 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company at their meeting held on 29th May, 2026 has, inter alia, considered and approved the followings items of agenda:

1. Standalone & Consolidated Audited Financial Results along with Auditors Report for the Fourth quarter and Financial year ended 31st March, 2026;

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended we do hereby confirm that the Statutory auditors of the Company, M/s. SIGMAC & Co., have expressed unmodified opinion(s) in its audit report pertaining to the audited financial results for the quarter and year ended 31st March, 2026.

The meeting commenced at 04:00 p.m. and concluded at 06:15 p.m.

Kindly take the same on record.

FOR SPV GLOBAL TRADING LIMITED

Vishwas Vasant Patkar
Digitally signed by Vishwas Vasant Patkar
Date: 2026.05.29 19:03:53 +05'30'

Vishwas Patkar

Chief Financial Officer

Date: 29th May, 2026

Place: Mumbai

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. SIGMAC & Co., Chartered Accountants, the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Standalone & Consolidated Audited Financial Result of the Company for the financial year ended 31st March, 2026.

Kindly take the same on record.

Thanking you

Yours faithfully.

FOR SPV GLOBAL TRADING LIMITED

Vishwas Vasant Patkar
Digitally signed by Vishwas Vasant Patkar
Date: 2026.05.29 19:04:27 +05'30'

Vishwas Patkar

Chief Financial Officer

Date: 29th May, 2026

Place: Mumbai

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
Web : www.sigmac.co.in

Independent Auditor's Report on standalone annual financial results of SPV Global Trading Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
SPV Global Trading Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **SPV Global Trading Limited** (hereinafter referred to as "the Company") for the year ended 31st March, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

i. are presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) ("Ind AS") Rules, 2015 ("the Rules"), as amended and other accounting principles generally accepted in India, of the net loss, other comprehensive income and other financial information of the Company for the year ended 31st March, 2026.

SIGMAC & CO MUMBAI Chartered Accountants

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the statement under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Management and Board of Directors' Responsibilities for the Standalone Annual Financial Results

This Statement, which is responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the standalone annual financial statements.

The Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net loss, other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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Chartered Accountants

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to annual

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financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Statement made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

MUMBAI
Chartered Accountants

Other Matter

The Statement also includes the results for the quarter ended 31st March, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

SIGMAC & CO
MUMBAI
Chartered Accountants

Rahul Sarda
Partner
ICAI M. No. 135501
Date: 29th May, 2026
Place: Mumbai
UDIN: 26135501FWNRTU1879

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 Standalone Audited Financial Results for Quarter and Year Ended 31st March, 2026

(Rs. In Lakhs, except EPS)

SR.NO	Particulars	Quarter Ended			Year Ended	
		31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	**Income from Operations**					
	Revenue from Operations (Gross)	1,186.27	-	11.93	1,186.27	2,405.18
	Other Income	93.23	1.05	0.30	96.69	0.32
	Total Income	**1,279.50**	**1.05**	**12.23**	**1,282.96**	**2,405.50**
2	**Expenses**					
	a) Purchases of Stock-in-trade	1,163.01	-	11.69	1,163.01	2,358.13
	b) Employee Benefits expenses	23.98	3.46	3.15	35.68	13.10
	c) Finance Costs	2.58	0.66	**	33.30	12.51
	d) Depreciation & Amortisation Exp.	14.37	0.01	0.01	14.39	0.03
	e) Other Expenses	1,026.90	0.02	2.35	1,031.74	24.66
	Total Expenses	**2,230.84**	**4.15**	**17.20**	**2,278.12**	**2,408.43**
3	**Profit/(Loss) before exceptional items and tax**	**(951.34)**	**(3.10)**	**(4.98)**	**(995.16)**	**(2.93)**
4	**Exceptional Items** *(Refer Note 3 below)*	30,714.64			**30,714.64**	
5	**Profit / (Loss) before tax**	**29,763.30**	(3.10)	**(4.98)**	**29,719.48**	(2.93)
6	**Tax expense**					
	(1) Current tax	4,257.26	-	(0.52)	4,257.26	-
	(2) Deferred tax	13.35	(0.77)	(0.74)	2.27	(0.74)
	Total Tax expense	**4,270.61**	**(0.77)**	**(1.26)**	**4,259.53**	**(0.74)**
7	**Profit/(Loss) for the period**	**25,492.69**	**(2.32)**	**(3.72)**	**25,459.95**	**(2.19)**
8	**Other comprehensive income**					
9	Net fair value gain/(loss) on investments in equity instruments through OCI	(11.25)	0.08	(0.05)	(11.09)	(0.15)
10	Income tax benefit/(expense) on net fair value gain/(loss) on investments in equity instruments through OCI	2.56	(0.02)	0.01	2.54	0.01
11	**Total other comprehensive income ('OCI')**	**(8.69)**	**0.05**	**(0.04)**	**(8.55)**	**(0.14)**
12	**Total comprehensive income for the year (comprising profit and OCI for the year)**	**25,484.00**	**(2.27)**	**(3.76)**	**25,451.41**	**(2.34)**
13	Paid-up Equity Capital (Face Value Rs.10/- per share)	**196.00**	**196.00**	**196.00**	**196.00**	**196.00**
14	Other Equity				25,691.76	240.38
15	i. Earning per share of Rs. 10/- each					
	(a) Basic (In Rs.)	1300.65*	(0.12)*	(0.19)*	1,298.98	(0.11)
	(b) Diluted (In Rs.)	1300.65*	(0.12)*	(0.19)*	1,298.98	(0.11)
	*not Annualised					

** amt less then 1000

NOTES:

1 The above audited 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 accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules thereunder. approved by the Board of Directors at their meeting held on MAY 29, 2026. These results have been audited 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 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.

3 **Sale of stake in M/s. RASHTRIYA METAL INDUSTRIES LIMITED (RMIL)**
The Holding Company disposed of its entire shareholding of 54.9% of paid-up equity share capital of its subsidiary "Rashtriya Metal Industries Limited" for a consideration of Rs 31,016.84 Lakhs and consequently "Rashtriya Metal Industries Limited" has ceased to be a subsidiary of the company with effect from 12th March,2026. The excess consideration received over cost of investment, i.e. Rs 30,714.64 is disclosed as "Exceptional Item" in the standalone financial results.

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 3 Months ended 31.03.2026 and corresponding 3 Months ended 31.03.2025 are the balancing figures between the audited figures of the respective financial years and the published unaudited figures up to the 9th months ended of relevant financial years.

For SPV Global Trading Limited

SPV GLOBAL TRADING LIMITED MUMBAI

Balkrishna Binani
Director
DIN : 00175080

Place: Mumbai
Dated: 29th May 2026

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 As At 31st March, 2026

(Rs.in Lakhs)

Statement of Assets & Liabilities	As At 31-03-2026 (Audited)	As At 31-03-2025 (Audited)
ASSETS		
Non-current Assets		
Property , Plant and Equipment & Intangible Assets	186.81	0.02
Investment in Bullion	1.40	1.40
Investment in Subsidiary	NIL	302.20
Financial Assets		
Investments	1,309.31	7.71
Deferred Tax Asset (net)	0.96	0.70
Non Current Tax Assets (Net)	26.18	5.56
Other Non-current Assets	193.71	6.55
	1,718.39	**324.14**
Current Assets		
Financial Assets		
Cash and Cash Equivalents	24,383.62	116.76
Other Current Assets	88.58	0.01
	24,472.20	**116.77**
TOTAL ASSETS	**26,190.58**	**440.91**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	196.00	196.00
Other Equity	25,691.76	240.38
	25,887.76	**436.38**
Liabilities		
Non-current Liabilities		
Financial Liabilities		
Deferred Tax Liabilities (net)	NIL	NIL
Non Current Financial Liabilities	133.35	NIL
	133.35	**NIL**
Current Liabilities		
Financial Liabilities		
Other Financial Liabilities	48.35	3.35
Current Tax Liabilities (Net)	NIL	NIL
Other Current Liabilities	121.12	1.18
	169.47	**4.53**
TOTAL EQUITY AND LIABILITIES	**26,190.58**	**440.91**

Place: Mumbai
Dated : 29th May, 2026

SPV GLOBAL TRADING LIMITED MUMBAI

For SPV Global Trading Limited

Balkrishna Binani
Director
DIN : 00175080

SPV GLOBAL TRADING LIMITED

CIN: L27100MH1985PLC035268

Standalone Cash Flow Statement for the year ended 31st March, 2026

(Rs.in Lakhs)

	As At 31-03-2026 (Audited)	As At 31-03-2025 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
a) NET PROFIT/(LOSS) BEFORE TAX AND EXTRAORDINARY ITEMS	**29,719.48**	**(2.94)**
ADJUSTMENTS FOR:		
Dividend Received	(0.44)	(0.50)
Fair value (gain)/loss on investments	(7.64)	0.00
Interest Received	(87.05)	(0.12)
Profit on sale of Investment	(1.56)	12.51
Profit on disposal of subsidiary	(30,714.64)	-
Expenses related to investments	1,004.65	-
Interest Paid	33.30	-
Depreciation and Amortisation Expenses	14.39	0.03
b) OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	**(39.51)**	**8.98**
ADJUSTMENTS FOR:		
(Increase)/Decrease in Other Non-current Assets	(187.17)	2.25
(Increase)/Decrease in Non Current Tax Assets	(20.63)	(4.89)
(Increase)/Decrease in Other Current Assets	(88.57)	168.40
Increase/(Decrease) in Other Financial Liabilities	45.00	(0.47)
Increase/(Decrease) in Other Current Liabilities	119.94	(51.05)
CASH GENERATED FROM OPERATIONS	**(170.92)**	**123.20**
Income Tax (Paid)/Refund	**(4,257.26)**	**-**
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	**(4,428.18)**	**123.20**
B. CASH FLOW FROM INVESTING ACTIVITIES:		
(Purchases)/Sale of Investments (net)	(1,305.06)	-
Expenses related to investments	(1,004.65)	-
Purchase of Property, Plant and Equipment	(201.18)	(0.48)
Disposal of Shares of Subsidiary	302.20	-
Profit on sale of Investment	1.56	-
Profit on disposal of subsidiary	30,714.64	-
Interest Received	87.05	0.12
Dividend Received	0.44	0.50
	28,594.98	**0.14**
C. CASH FLOW FROM FINANCIAL ACTIVITES		
Car Loan Availed	133.35	-
Interest Paid	(33.30)	(12.51)
NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES	**100.04**	**(12.51)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**24,266.85**	**110.84**
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	116.76	5.92
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	**24,383.62**	**116.76**

For SPV Global Trading Limited

SPV GLOBAL TRADING LIMITED MUMBAI

Place: Mumbai
Dated : 29th May, 2026

Balkrishna Binani
Managing Director
DIN : 00175080

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
Web : www.sigmac.co.in

Independent Auditor's Report on Consolidated Annual Financial Results of SPV Global Trading Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
SPV Global Trading Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Annual Financial Results of **SPV Global Trading Limited** (the "Holding Company") and its Subsidiaries (together referred to as "the Group") for the year ended 31st March, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of other auditors on separate audited or reviewed financial statements of the subsidiaries and based on the management's representation in respect of unaudited financial statements of three of its subsidiaries, the aforesaid statement:

i. includes the annual financial results / statements of the following:

SPV Global Trading Limited	Parent
Rashtriya Metal Industries Limited (Consolidated) (upto 12th March, 2026)	Subsidiary

ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and

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iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act"), read with Companies (Indian Accounting Standards) ("Ind AS") Rules, 2015 ("the Rules"), as amended and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the Group for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with consideration of audit reports of the other auditors referred to in sub- paragraph of "Other Matters" below, is sufficient and appropriate to provide a basis for our audit opinion.

Management and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

This Statement, which is responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit, other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, issued thereunder and other accounting principles generally accepted in India and in compliance with the Listing Regulations. The respective Board of Directors of the companies included in Group are

SIGMAC & CO MUMBAI Chartered Accountants

responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Board of Directors of the Holding Company.

In preparing the Statement, the respective Board of Directors of the companies included in Group are responsible for assessing each entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Group are also responsible for overseeing the Company's financial reporting process of each entity.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

SIGMAC & CO
MUMBAI
Chartered Accountants

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities within the Group to

SIGMAC & CO MUMBAI Chartered Accountants

express an opinion on the Statement. We are responsible for the direction supervision and performance of the audit of financial information of such entities included in the statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

i. The Statement includes the audited consolidated financial results of one subsidiary whose consolidated financial results (before consolidation) include total assets of Rs. 60,757.16 Lakhs as at 12th March, 2026, total income of Rs. 23,785.62 Lakhs and Rs. 99,521.18 Lakhs, net profit/(loss) after tax of Rs. (1,316.86) Lakhs and Rs. 2,661.75 Lakhs, and total comprehensive income of Rs. (1,177.29)

SIGMAC & CO MUMBAI Chartered Accountants

Lakhs and Rs. 2,801.32 Lakhs, for quarter and period ended 12th March, 2026 respectively, and net cash flow (cash used) of Rs. 171.93 Lakhs for the period ended as on that date, as considered in the Statement, which have been audited by the other auditors whose reports have been furnished to us by the management and our opinion as on the Statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such other auditors and the procedures performed by us are stated in paragraph above.

ii. The Statement also include the result of the quarter ended 31st March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to 9 months of the current financial year, which were subjected to limited review by us, as required under the Listing Regulation.

Our opinion is not modified in respect of above matters.

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

Rahul Sarda
Partner
ICAI M No. 135501
Date: 29th May, 2026
Place: Mumbai
UDIN: 26135501DYNRVB7784

SIGMAC & CO
MUMBAI
Chartered Accountants

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 Audited Consolidated Financial Results for the Quarter and Year ended 31-03-2026

(Rs. In Lakhs, except EPS)

S. No.	PARTICULARS	Quarter ended			Year ended	
		31st March, 2026	31st December, 2025	31st March, 2025	31st March, 2026	31st March, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	**Income From Operations**					
	(a) Revenue from Operations	23,359.09	23,653.94	21,057.36	98,890.17	91,000.20
	(b) Other Income	519.76	56.97	59.44	727.70	192.12
	Total Income From Operations (Net)	**23,878.85**	**23,710.91**	**21,116.80**	**99,617.86**	**91,192.32**
2	**Expenses**					
	a) Cost of materials consumed	16,209.76	19,281.81	20,167.58	80,291.63	74,317.91
	b) Purchases of Stock-in-trade	1,163.01	-	11.69	1,163.01	2,358.13
	c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade	(115.34)	(1,968.89)	(3,098.93)	(3,595.01)	(2,432.34)
	d) Employee Benefits expense	1,464.37	604.93	660.28	3,466.24	2,430.30
	e) Finance Costs	2,840.85	381.28	497.55	4,248.16	1,718.40
	f) Depreciation & Amortisation Exp.	168.36	199.68	189.66	758.45	682.02
	g) Other Expenses	4,756.84	1,856.00	1,344.72	10,629.71	8,293.77
	Total Expenses	**26,487.85**	**20,354.81**	**19,772.55**	**96,962.18**	**87,368.19**
3	**Profit before Exceptional items and tax**	(2,609.00)	3,356.09	1,344.25	2,655.68	3,824.13
4	Exceptional items	-	-	0.00	16,947.48	
5	**Profit before tax**	**(2,609.00)**	**3,356.09**	**1,344.25**	**19,603.16**	**3,824.13**
6	Tax Expenses					
	Current Tax	4,743.26	830.76	377.63	6,065.47	1,143.15
	Deferred Tax	(813.45)	32.85	(286.15)	(784.60)	24.55
	Prior Period Tax adjustments	-	(32.22)	0.00	(32.24)	2.60
7	**Net Profit for the period (5-6)**	**(6,538.81)**	**2,524.70**	**1,252.77**	**14,354.54**	**2,653.83**
8	**Other Comprehensive Income**					
	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	(8.71)	0.08	(0.04)	(8.55)	(0.14)
	Remeasurement of post employement benefit obligation (net of tax)	139.59	(0.02)	(42.53)	139.57	(42.53)
9	**Total Comprehensive Income for the year**	**(6,407.93)**	**2,524.76**	**1,210.19**	**14,485.56**	**2,611.15**
	PROFIT ATTRIBUTABLE TO					
	Owner of the Company	11,002.58	1,385.01	686.09	13,154.09	1,455.96
	Non-controlling interests	(593.90)	1,139.68	566.68	1,200.45	1,197.87
	TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO					
	Owner of the Company	11,070.51	1,385.07	662.70	13,222.16	1,432.47
	Non-controlling interests	(530.95)	1,139.68	547.49	1,263.40	1,178.68
10	Paid-up Equity Capital (Face Value Rs.10/- per share)	196.00	196.00	196.00	196.00	196.00
11	Other Equity		0		25,691.76	16,436.14
12	i. Earning per share of Rs. 10/- each					
	(a) Basic (In Rs.)	561.36*	70.66*	35.00*	671.13	74.28
	(b) Diluted (In Rs.)	561.36*	70.66*	35.00*	671.13	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 29th May, 2026. 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 (upto 12th March,2026) are 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 (upto 12th March, 2026).

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

Name of the Entity	% of Ownership Interest (upto 12th March 2026)
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 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes, namely the Code on Wages, 2019; the Code on Social Security, 2020 the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025.The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact arising from changes in regulations. The incremental impact of these changes, assessed by the Group, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, is not material. Once Central / State Rules are notified by the Government on all aspects of the Codes, the Group will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.

5 Sale of M/s. RASHTRIYA METAL INDUSTRIES LIMITED (RMIL)
The Holding Company disposed of its entire shareholding of 54.90% of paid-up equity share capital of its subsidiary "Rashtriya Metal Industries Limited" for a consideration of Rs. 31,016.84 (net of expenses) and consequently "Rashtriya Metal Industries Limited" has ceased to be a subsidiary of the company with effect from 12th March,2026. The excess consideration received over net assets, Rs. 16,947.48 is disclosed as "Exceptional Item" in the consolidated financial results. The financial figures of subsidiary only upto 12th March, 2026 are considered for consolidation.

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

7 The figures of the 3 Months ended 31.03.2026 and corresponding 3 Months ended 31.03.2025 are the balancing figures between the audited figures of the respective financial years and the published unaudited figures up to the 9 months ended of relevant financial years.

For SPV Global Trading Limited

Balkrishna Binani
Director
DIN : 00175080

Place: Mumbai
Dated : 29th May 2026

SPV GLOBAL TRADING LIMITED
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CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2026

(Rs'in Lakhs)

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES	As At 31.03.2026 Audited	As At 31.03.2025 Audited
ASSETS		
Non-current Assets		
Property, Plant and Equipment & intangiable Asset		
-Property, Plant and Equipment	186.81	10,431.72
- Other Intangible Assets	(0.00)	0.02
Capital work-in-progress	-	302.05
Investment in Bullion	1.40	1.40
Investment in Property	-	5,357.71
Financial Assets		
Investments	1,309.31	648.64
Other Financial Assets	-	46.88
Current Tax Assets (Net)	26.18	5.56
Other Non-current Assets	193.71	249.36
	1,717.42	**17,043.34**
Current Assets		
Inventories	-	17,313.95
Financial Assets		
Trade Receivables	-	14,601.05
Cash and Cash Equivalents	24,383.62	561.93
Other Bank Balances	-	2,400.86
Loans	-	1.10
Other Financial Assets	-	199.18
Other Current Assets	88.58	3,796.45
	24,472.19	**38,874.52**
TOTAL ASSETS	**26,189.62**	**55,917.86**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	196.00	196.00
Other Equity	25,691.76	16,436.14
Non-controlling Interest	-	13,552.96
	25,887.76	**30,185.10**
Non-current Liabilities		
Financial Liabilities		
Other Financial Liabilities	133.35	31.44
Provisions	-	90.77
Deferred Tax Liabilities (net)	(0.96)	1,053.69
	132.39	**1,175.90**
Current Liabilities		
Financial Liabilities		
Borrowings	-	15,164.70
Trade Payables		
-Due to Micro Enterprises & Small Enterprises	-	116.81
-Due to Others	-	6,801.60
Other Financial Liabilities	48.35	953.17
Provisions	-	181.07
Current Tax Liabilities (Net)	-	86.01
Other Current Liabilities	121.12	1,253.49
	169.47	**24,556.87**
TOTAL EQUITY AND LIABILITIES	**26,189.62**	**55,917.86**

For SPV Global Trading Limited

SPV GLOBAL TRADING LIMITED MUMBAI

Balkrishna Binani
Director
DIN : 00175080

Place: Mumbai
Dated : 29th May 2026

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CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

(Rs.in Lakhs)

	As At 31-03-2026 (Audited)	As At 31-03-2025 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
a) NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	**19,603.16**	**3,824.13**
ADJUSTMENTS FOR:		
Dividend Received	(0.44)	(0.50)
Provision for doubt debts/Bad Debts	(533.96)	(548.21)
Interest Paid	4,248.16	1,718.41
Remeasurement loss of post employment benefit obligation	186.51	(56.84)
Fair value (gain)/loss on Investments	305.97	0.00
Interest received	(281.08)	(168.03)
Depreciation	758.45	682.03
Interest on IT Refund	-	-
Profit on Sale of Subsidiary	(16,947.48)	2.17
Profit on Sale of Investment	(0.16)	-
Provision for compensated absence/advances	79.79	15.90
Licence Fees and rent, Profit on sale of Immovable Asset & insurance claims	435.62	5.49
Expenses related to investments	1,004.65	(3.70)
Profit on sale of fixed asset	9.36	-3.48
b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**8,868.56**	**5,467.36**
ADJUSTMENTS FOR:		
Increase /(Decrease) in Other Current Financial Liabilities	(809.23)	-0.47
Increase /(Decrease) in Other Current Liabilities	119.94	(51.05)
Increase /(Decrease) in Current Provisions		-
Increase /(Decrease) in Non-current Provisions		-
Increase /(Decrease) in Trade and Other Payables	3,688.70	10,349.46
(Increase)/Decrease in Current Tax Assets	(20.63)	-
Increase /(Decrease) in Other Non Current Financial Liabilities		-
(Increase)/Decrease in Other Non-current Financial Assets		-
(Increase)/Decrease in Other Non-current Assets	(267.57)	2.25
(Increase)/ Decrease in Inventories	(4,186.09)	(2,497.21)
(Increase)/ Decrease in Short-term Loans and Advances		-
(Increase)/ Decrease in Trade Receivables and Other Receivables	(596.96)	(6,095.21)
(Increase)/Decrease in Other Current Assets	(88.57)	163.51
(Increase)/Decrease in Other Bank Balances		-
(Increase)/Decrease in Other Financial Assets		-
CASH GENERATED FROM OPERATIONS	**6,708.17**	**7,338.65**
Income Tax Paid	(5,999.77)	(1,131.45)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	**708.40**	**6,207.19**
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets & Capital Work in progress	(596.99)	(588.59)
(Purchases)/Sale of Investments (net)	(2,095.01)	5.01
Sale proceeds from disposal of subsidiary net off of cash equivalents disposed of RMIL *(Sale consideration Rs. 31,016.84 Lakhs less: Cash diposed off Rs. 273.24 Lakhs)*	30,743.61	-
Dividend Received	0.44	0.50
Interest Received	281.08	167.93
Licence Fees and rent, Profit on sale of Immovable Asset & insurance claims	(17.33)	(18.90)
Rent Received	3.00	3.00
Unrealised gain on equity shares	-	-5.49
Expenses related to investment activities	-1,004.65	-
NET CASH FROM/(USED IN) INVESTING ACTIVITIES	**27,314.13**	**(436.54)**
C. CASH FLOW FROM FINANCIAL ACTIVITES		
Proceeds/Repayment from Borrowings	(86.03)	87.10
Car loan Availed	133.35	-
Interest Paid	(4,248.16)	(1,718.39)
Buy back of Shares including tax paid	-	-3,940.94
NET Contributiom from Minority Stake holder	**(4,200.84)**	**(5,572.23)**
Buy back of Shares including tax paid		
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**23,821.69**	**198.44**
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	**561.93**	**363.49**
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	**24,383.62**	**561.93**

For SPV Global Trading Limited

Place: Mumbai
Dated : 29th May 2026

SPV GLOBAL TRADING LIMITED MUMBAI

Balkrishna Binani
Director
DIN : 00175080