



# 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

Dear Sir,

**Sub:** Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 – Un-audited Financial Result for the half year ended 30<sup>th</sup> September, 2023.

We are submitting the Standalone & Consolidated un-audited Financial Result along with the Limited Review Report on Unaudited Standalone and Consolidated Financial Result of the SPV Global Trading Limited for the half year ended 30<sup>th</sup> September, 2023. Kindly take the same on record.

FOR SPV GLOBAL TRADING LIMITED

Vishwas Patkar

Chief Financial Officer

Date: 09<sup>th</sup> November 2023

Place: Mumbai

Encl: As Above





**Independent Auditor's Review Report on 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

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 30<sup>th</sup> September, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

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. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and

other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S S R C A & Co,  
Chartered Accountants  
(Firm Regn. No.108726W)



Shubham Jain

Partner

M. No. 443522

Place: Mumbai

Date: 09<sup>th</sup> November, 2023

UDIN: 2344352236W PUN 8619



**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 HALF YEAR ENDED 30TH SEPTEMBER 2023**

(' in Lacs) Except EPS

S. No.	PARTICULARS	Quarter ended			Half Year ended		Year ended
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		(Unaudited)					(audited)
<b>1</b>	<b>Income From Operations</b>						
	Revenue from Operations	407.43	660.62	154.86	1068.06	320.48	2719.25
	Other Income	9.42	3.62	0.13	13.03	0.34	46.90
	<b>Total Income</b>	<b>416.85</b>	<b>664.24</b>	<b>154.99</b>	<b>1,081.09</b>	<b>320.82</b>	<b>2766.14</b>
<b>2</b>	<b>Expenses</b>						
	a) Purchases of Stock-in-trade	407.17	648.43	151.81	1055.60	314.40	2662.14
	b) Employee Benefits expenses	2.68	2.59	3.55	5.27	6.06	11.69
	c) Finance Costs	0.00	0.00	0.30	0.00	0.30	1.02
	d) Depreciation & Amortisation Exp.	0.01	0.01	0.01	0.02	0.02	0.03
	e) Other Expenses	2.47	6.62	0.55	9.08	17.60	23.89
	<b>Total Expenses</b>	<b>412.33</b>	<b>657.64</b>	<b>156.22</b>	<b>1,069.97</b>	<b>338.38</b>	<b>2698.77</b>
<b>3</b>	<b>Profit / (Loss) before tax</b>	<b>4.52</b>	<b>6.60</b>	<b>(1.23)</b>	<b>11.12</b>	<b>-17.56</b>	<b>67.37</b>
<b>4</b>	<b>Tax Expenses</b>						
	Current Tax	1.12	1.66	Nil	2.78	Nil	20.48
	Earlier Years			Nil		Nil	-
	Deferred Tax	0.00	-0.01	4.94	-0.01	3.15	3.13
<b>5</b>	<b>Net Profit/(Loss) for the period</b>	<b>3.40</b>	<b>4.95</b>	<b>(6.17)</b>	<b>8.35</b>	<b>(20.70)</b>	<b>43.76</b>
<b>6</b>	<b>Other Comprehensive Income</b>						
<b>7</b>	Net fair value gain/(loss) on investments in equity instruments through OCI	0.01	0.08	-0.09		(0.28)	-0.38
	Income tax benefit/(expense) on net fair value gain/(loss) on investments in equity instruments through OCI	(0.01)	(0.09)	0.00	(0.10)	0.09	0.11
<b>8</b>	<b>Total Comprehensive Income for the year</b>	<b>3.40</b>	<b>4.93</b>	<b>(6.26)</b>	<b>8.34</b>	<b>(20.89)</b>	<b>43.49</b>
<b>9</b>	Paid-up Equity Capital (Face Value Rs. 10/- per share)			196.00	196.00	196.00	196.00
<b>10</b>	Other Equity						194.53
<b>11</b>	i. Earning per share of Rs. 10/- each						
	(a) Basic (In Rs.)	0.17*	0.25 *	(0.31) *	0.43 *	(1.06) *	2.23
	(b) Diluted (In Rs.)	0.17*	0.25 *	(0.31) *	0.43*	(1.06) *	2.23
	*not Annualised						

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 approved by the Board of Directors at their meeting held on 9th November, 2023. 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 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 Figures to the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.

Place: Mumbai  
Dated : 09/11/2023



For SPV Global Trading Limited

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 Balancesheet As At 30th SEPTEMBER,2023**

<b>Statement of Assets &amp; Liabilities</b>	<b>As At 30-09-2023 (Unaudited)</b>	<b>As At 31-03-2023 (Audited)</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Intangible Assets	0.06	0.08
Investment in Bullion	1.40	1.40
Investment in Subsidiary	302.20	302.20
<b>Financial Assets</b>		
Investments	7.04	6.76
Current Tax Assets (Net)	0.68	0.67
Other Non-current Assets	5.90	4.92
	<u>317.28</u>	<u>316.04</u>
<b>Current Assets</b>		
<b>Financial Assets</b>		
Trade Receivables	-	-
Cash and Cash Equivalents	11.25	3.69
Other Current Assets	171.69	164.70
	<u>182.94</u>	<u>168.39</u>
<b>TOTAL ASSETS</b>	<u><u>500.22</u></u>	<u><u>484.42</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	196.00	196.00
Other Equity	202.87	194.53
	<u>398.87</u>	<u>390.53</u>
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
Deferred Tax Liabilities (net)	0.09	0.00
	<u>0.09</u>	<u>0.00</u>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Other Financial Liabilities	3.05	2.02
Current Tax Liabilities (Net)	1.58	12.99
Other Current Liabilities	96.63	78.87
	<u>101.25</u>	<u>93.88</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><u>500.22</u></u>	<u><u>484.42</u></u>



Place: Mumbai  
Dated : 9th November, 2023

For SPV Global Trading Limited

*M. Binani*  
Balkrishna Binani  
Director  
DIN : 00175080

**SPV GLOBAL TRADING LIMITED**  
CIN: L27100MH1985PLC035268

Standalone Cash Flow Statement for the half year ended 30th September, 2023

(Rs. in Lacs)

	As At 30-09-2023 (Unaudited)	As At 30-09-2022 (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
a) <b>NET PROFIT/(LOSS) BEFORE TAX AND EXTRAORDINARY ITEMS</b>	11.12	(17.56)
<b>ADJUSTMENTS FOR:</b>		
Dividend Received	(0.12)	(0.15)
Fair value (gain)/loss on investments	(0.09)	(0.01)
Interest Received		(0.10)
Interest Paid		0.30
Depreciation and Amortisation Expenses	0.02	0.02
<b>b) OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES</b>	10.93	(17.50)
<b>ADJUSTMENTS FOR:</b>		
(Increase)/Decrease in Other Non-current Assets	(0.97)	(2.07)
(Increase)/Decrease in Trade Receivables	-	(15.83)
(Increase)/Decrease in Other Current Assets	(6.98)	1.50
Increase/(Decrease) in Other Financial Liabilities	1.03	(1.65)
Increase/(Decrease) in Other Current Liabilities	17.75	(142.24)
(Increase)/Decrease in Other Bank Balances		0.08
<b>CASH GENERATED FROM OPERATIONS</b>	21.75	(177.72)
Income Tax (Paid)/Refund	(14.20)	1.00
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES</b>	7.55	(176.72)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
(Purchases)/Sale of Investments (net)	(0.11)	(0.10)
Interest Paid	-	
Interest Received		0.10
Dividend Received	0.12	0.15
<b>NET CASH FROM/(USED IN) INVESTING ACTIVITIES</b>	0.02	0.15
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Proceeds of Right issue of Equity shares	-	172
Increase/(decrease) in Borrowings	-	0.00
Interest Paid	-	(0.30)
<b>NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES</b>	-	171.20
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	7.57	(5.37)
<b>CASH AND CASH EQUIVALENTS (OPENING BALANCE)</b>	3.69	7.24
<b>CASH AND CASH EQUIVALENTS (CLOSING BALANCE)</b>	11.25	1.87

Place: Mumbai  
Dated : 09th November, 2023



For SPV Global Trading Limited

(X)

*M. Binani*  
Balkrishna Binani  
Managing Director  
DIN : 00175080



**Independent Auditor's Review Report on quarterly Unaudited Consolidated Financial Results of SPV Global Trading Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.**

To,  
**The Board of Directors,  
SPV Global Trading Limited**

We have reviewed the accompanying Statement of unaudited consolidated financial results of **SPV Global Trading Limited** ("the Company") and its subsidiaries (together referred to as the "Group") for the quarter and half year ended September 30, 2023 (the "Statement") 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 "Regulation").

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 Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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.

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. A review of interim financial information consists of making inquiries, primarily of persons 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 on Auditing 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 Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

The Statement includes the results of the following entities:

<b>Name of the Entity</b>	<b>Relationship</b>
Rashtriya Metal Industries Limited	Subsidiary
RMIL Real Estate LLP RMIL Properties LLP (Subsidiary of Rashtriya Metal Industries Limited)	Subsidiary



Based on our review conducted and procedures performed as stated in above and based on the consideration of the review reports of the other auditors referred 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We did not review the interim financial information/financial results of subsidiaries included in the Statement, whose interim financial information/financial results reflect total revenues of Rs. 35734.47 lacs, total net profit after tax of Rs.301.68 lacs and total comprehensive profit of Rs. 301.68 lacs for the quarter and Half Year ended September 30, 2023, as considered in the Statement. These interim financial information/ financial results have been reviewed by the other auditors whose reports have been furnished to us by the Management, and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated above. Our conclusion on the Statement is not modified in respect this matter.

For S S R C A & Co,  
Chartered Accountants  
(Firm Regn. No.108726W)



Shubham Jain

Partner

M. No. 443522

Place: Mumbai

Date: 09<sup>th</sup> November, 2023

UDIN: 23443522 BHWPU03450



**Statement of Unaudited Consolidated Financial Results for the Half Year Ended 30th September, 2023**

(Rs. In lakhs) Except EPS

S. No.	PARTICULARS	Quarter ended on			Half Year Ended		Year ended on
		30-09-2023 (Unaudited)	30-06-2023 (Unaudited)	30-09-2022 (Unaudited)	30-09-2023 (Unaudited)	30-09-2022 (Unaudited)	31-03-2023 (Audited)
1	<b>Income From Operations</b>						
	(a) Revenue from Operations	19,818.14	15,656.59	16,232.72	35,474.73	33,840.05	59,775.98
	(b) Other Income	124.73	152.58	33.57	277.31	70.02	164.61
	<b>Total Income From Operations (Net)</b>	<b>19,942.87</b>	<b>15,809.17</b>	<b>16,266.30</b>	<b>35,752.04</b>	<b>33,910.07</b>	<b>59,940.59</b>
2	<b>Expenses</b>						
	a) Cost of materials consumed	11,056.75	11,429.75	12,977.56	22,486.49	26,508.58	46,465.66
	b) Purchases of Stock-in-trade	407.17	648.43	151.81	1,055.60	314.40	2,662.14
	c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade	5,044.17	1,349.59	3,264.44	6,393.75	2,722.43	(975.04)
	d) Employee Benefits expense	469.81	491.37	517.98	961.18	987.82	2,098.76
	e) Finance Costs	363.58	307.09	251.38	670.67	395.62	991.38
	f) Depreciation & Amortisation Exp.	170.39	168.51	168.81	338.90	338.31	675.55
	g) Other Expenses	2,079.48	1,346.49	2,015.12	3,425.97	4,354.92	7,018.30
	<b>Total Expenses</b>	<b>19,591.35</b>	<b>15,741.22</b>	<b>19,347.12</b>	<b>35,332.56</b>	<b>35,622.07</b>	<b>58,936.75</b>
3	<b>Profit before Exceptional items and tax</b>	<b>351.53</b>	<b>67.95</b>	<b>(3,080.82)</b>	<b>419.47</b>	<b>(1,712.00)</b>	<b>1,003.84</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit before tax</b>	<b>351.53</b>	<b>67.95</b>	<b>(3,080.82)</b>	<b>419.47</b>	<b>(1,712.00)</b>	<b>1,003.84</b>
6	<b>Tax Expenses</b>						
	Current Tax	1.12	1.66	(348.00)	2.78	-	201.76
	Deferred Tax	40.22	67.40	121.25	107.62	155.92	130.12
	Prior Period Tax adjustments	-0.95	-	0.85	(0.95)	0.85	0.85
7	<b>Net Profit for the period (5-6)</b>	<b>311.14</b>	<b>(1.11)</b>	<b>(2,854.92)</b>	<b>310.03</b>	<b>(1,868.78)</b>	<b>671.12</b>
8	<b>Other Comprehensive Income</b>						
	Net fair value gain/(loss) on investments in equity Instruments through OCI (net of tax)	0.00	(0.02)	(0.09)	(0.02)	(0.19)	(0.27)
	Remeasurement of post employment benefit obligation (net of tax)	-	-	-	-	-	(18.21)
9	<b>Total Comprehensive income for the year</b>	<b>311.14</b>	<b>(1.13)</b>	<b>(2,855.01)</b>	<b>310.01</b>	<b>(1,868.97)</b>	<b>652.64</b>
	<b>PROFIT ATTRIBUTABLE TO</b>						
	Owner of the Company	158.84	1.89	(1,442.02)	160.73	(943.92)	338.08
	Non-controlling interests	152.30	(3.00)	(1,412.90)	149.30	(924.86)	333.04
	<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO</b>						
	Owner of the Company	158.84	1.87	(498.24)	160.71	(0.19)	328.61
	Non-controlling interests	152.30	(3.00)	-	149.30	-	324.03
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	-	-	-	-	-	15,162.15
12	<b>i. Earning per share of Rs. 10/- each</b>						
	(a) Basic (In Rs.)	15.87*	(0.06)*	(145.66)*	15.82*	(95.35)*	34.24
	(b) Diluted (In Rs.)	15.87*	(0.06)*	(145.66)*	15.82*	(95.35)*	34.24
	*not Annualised						

**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 09th November, 2023. 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) Regulations, 2015.
- 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 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, 2023)	% of Ownership Interest (31st March, 2023)
Rashtriya Metal Industries Ltd	50.51%	50.51%
1) RMIL Real Estate LLP	99.99%*	99.99%*
2) RMIL Properties LLP	99.90%*	99.90%*

\*Represents the holding percentage of Rashtriya Metal

- Figures to the previous periods have been regrouped,



For SPV Global Trading Limited

*M. Binani*  
**Balkrishna Binani**  
**Director**  
**DIN : 00175080**

Place: Mumbai  
Dated : 09th November, 2023

**SPV GLOBAL TRADING LIMITED**

CIN: L27100MH1985PLC035268

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

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

**CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2023**

(Rs'in Lacs)

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES	As At 30.09.2023 Unaudited	As At 31.03.2023 Audited
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment & intangible Asset	8,607.04	8,547.84
-Property, Plant and Equipment		
- Other Intangible Assets	2.63	18.75
Capital work-in-progress	1,245.45	557.84
Investment in Bullion	1.40	1.40
Investment in Property	5,357.71	5,357.71
Financial Assets		
Investments	494.42	384.95
Other Financial Assets	44.52	41.16
Current Tax Assets (Net)	143.45	0.67
Other Non-current Assets	847.68	526.68
	16,744.30	15,437.00
<b>Current Assets</b>		
Inventories	11,392.51	18,737.96
Financial Assets		
Trade Receivables	13,008.92	9,993.80
Cash and Cash Equivalents	1,077.41	565.40
Other Bank Balances	1,914.85	1,904.85
Loans	453.52	2.70
Other Financial Assets	373.06	811.42
Other Current Assets	2,031.87	1,489.15
	30,252.13	33,505.29
<b>TOTAL ASSETS</b>	<b>46,996.43</b>	<b>48,942.28</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	196.00	196.00
Other Equity	15,322.87	15,162.15
Non-controlling Interest	15,345.88	15,196.58
	30,864.75	30,554.74
<b>Non-current Liabilities</b>		
Financial Liabilities		
Other Financial Liabilities	31.44	47.34
Provisions	80.63	80.63
Deferred Tax Liabilities (net)	1,234.89	1,127.17
	1,346.96	1,255.14
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	4,411.77	5,358.14
Trade Payables		
-Due to Micro Enterprises & Small Enterprises	NIL	NIL
-Due to Others	8,335.41	10,020.88
Other Financial Liabilities	704.17	420.64
Provisions	87.73	87.73
Current Tax Liabilities (Net)	1.58	12.99
Other Current Liabilities	1,244.07	1,232.01
	14,784.72	17,132.41
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>46,996.43</b>	<b>48,942.28</b>

Place: Mumbai  
Dated : 09th November,2023



For SPV Global Trading Limited

*M*  
Balkrishna Binani  
Director  
DIN : 00175080

**SPV GLOBAL TRADING LIMITED**

CIN: L65990MH1985PLC035268

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

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


**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023**

PARTICULARS	As At 30.09.2023	As At 30.09.2022
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
a) <b>NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS</b>	419.47	(1,712.00)
ADJUSTMENTS FOR:		
Dividend Received	(5.11)	(3.31)
Interest Paid	670.67	363.50
Fair value (gain)/loss on Investments	(160.15)	0.01
Interest received	(68.91)	(40.90)
Depreciation	338.90	338.31
Interest on IT Refund	-	(0.11)
Licence Fees, Profit on sale of Immovable Asset/Investment & compensation received	(18.24)	(25.72)
Insurance Claim Received	(7.55)	-
<b>b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	1,169.09	(1,080.22)
ADJUSTMENTS FOR:		
Increase /(Decrease) in Other Current Financial Liabilities	283.53	74.13
Increase /(Decrease) in Current Provisions	-	(148.87)
Increase /(Decrease) in Other Financial Liabilities	(15.90)	
Increase /(Decrease) in Other Current Liabilities	12.05	(182.00)
Increase /(Decrease) in Trade and Other Payables	(1,685.47)	(2,564.76)
Increase /(Decrease) in Current Borrowings	(946.38)	3,411.49
(Increase)/Decrease in Other Non-current Financial Assets	(3.36)	-
(Increase)/Decrease in Other Non-current Assets	(321.00)	32.62
(Increase)/ Decrease in Inventories	7345.45	1,930.03
(Increase)/ Decrease in Short-term Loans and Advances	(450.82)	(5.91)
(Increase)/ Decrease in Trade Receivables and Other Receivables	(3,015.12)	1,579.25
(Increase)/Decrease in Other Current Assets	(542.71)	(610.78)
(Increase)/Decrease in Other Bank Balances	(10.00)	(33.52)
(Increase)/Decrease in Other Financial Assets	438.36	(781.28)
<b>CASH GENERATED FROM OPERATIONS</b>	2,257.73	1,620.17
Income Tax Paid	(156.02)	0.15
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES</b>	2,101.71	1,620.31
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets & Capital Work in progress	(1,069.60)	(279.87)
(Purchases)/Sale of Investments (net)	50.76	42.81
Dividend Received	5.11	3.31
Interest Received	68.91	41.00
License Fees and Compensation Received	18.24	25.72
Insurance Claim Received	7.55	-
<b>NET CASH FROM/(USED IN) INVESTING ACTIVITIES</b>	(919.03)	(167.03)
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Interest Paid	(670.67)	(363.50)
Proceeds of Right issue of Equity shares	-	171.50
<b>NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES</b>	(670.67)	(192.00)
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	512.00	1,261.29
<b>CASH AND CASH EQUIVALENTS (OPENING BALANCE)</b>	565.40	601.30
<b>CASH AND CASH EQUIVALENTS (CLOSING BALANCE)</b>	1,077.41	1,862.58

For SPV Global Trading Limited

Place: Mumbai  
Dated : 09th November,2023



  
**Balkrishna Binani**  
 Director  
 DIN : 00175080