

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

S. No.	PARTICULARS	(Rs. in Lakhs, except EPS)				
		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 employment 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	0	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:

- 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.
- 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.
- 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.

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

M. Binani

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

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CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2026

(Rs'in Lakhs)

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES	As At	As At
	31.03.2026	31.03.2025
	Audited	Audited
ASSETS		
Non-current Assets		
Property, Plant and Equipment & intangible 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



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Balkrishna Binani
Director
DIN : 00175080

Place: Mumbai
Dated : 29th May 2026

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 RML <i>(Sale consideration Rs. 31,016.84 Lakhs less: Cash disposed off Rs. 273.24 Lakhs)</i>	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 ACTIVITIES		
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 Contribution 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

[Signature]

Balkrishna Binani
 Director
 DIN : 00175080