

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					
	Net fair value gain/(loss) on investments in equity instruments through OCI	(11.25)	0.08	(0.05)	(11.09)	(0.15)
9	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
10						
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 than 1000

NOTES:

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.

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.

The figures of the 3 Months ended 31.03.2026 and corresponding 3 Months ended 31.03.2025 are the balancing figures between the

5 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


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



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 ACTIVITIES		
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



Place: Mumbai
Dated : 29th May, 2026

For SPV Global Trading Limited

Balkrishna Binani
Balkrishna Binani
Managing Director
DIN : 00175080