

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 and Nine Months Ended 31st December, 2025

(Rs. In Lakhs, except EPS)

SR.NO	Particulars	Quarter ended			Nine Months ended		Year Ended
		31st December, 2025	30th September, 2025	31st December, 2024	31st December, 2025	31st December, 2024	31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	Revenue from Operations	23,653.94	27,261.06	23,191.84	75,531.08	69,942.84	91,000.20
	Other Income	56.97	94.67	44.00	207.94	132.68	192.12
	Total Income	23,710.91	27,355.74	23,235.84	75,739.02	70,075.52	91,192.32
2	Expenses						
	a) Cost of materials consumed	19,281.81	20,891.04	15,779.07	64,081.87	54,150.33	74,317.91
	b) Purchases of Stock-in-trade	-	-	69.98	-	2,346.44	2,358.13
	c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade	(1,968.89)	1,311.47	2,817.30	(3,479.67)	666.59	(2,432.34)
	d) Employee Benefits expense	604.93	836.61	650.04	2,001.87	1,770.02	2,430.30
	e) Finance Costs	381.28	510.23	437.24	1,407.31	1,220.85	1,718.40
	f) Depreciation & Amortisation Exp.	199.68	198.07	169.10	590.09	492.36	682.02
	g) Other Expenses	1,856.00	2,256.97	2,151.46	5,872.87	6,949.05	8,293.77
	Total Expenses	20,354.81	26,004.38	22,074.19	70,474.34	67,595.64	87,368.19
3	Profit before Exceptional Items and tax	3,356.09	1,351.35	1,161.65	5,264.67	2,479.88	3,824.13
4	Exceptional items						
5	Profit before tax	3,356.09	1,351.35	1,161.65	5,264.67	2,479.88	3,824.13
6	Tax Expenses						
	Current Tax	830.76	336.80	320.87	1,322.21	765.52	1,143.15
	Deferred Tax	32.85	(9.69)	284.09	28.84	310.70	24.55
	Prior Period Tax adjustments	(32.22)	(0.02)	2.60	(32.24)	2.60	2.60
7	Net Profit for the period (5-6)	2,524.70	1,024.27	554.09	3,945.86	1,401.06	2,653.83
8	Other Comprehensive Income						
	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	0.08	(0.13)	(0.14)	0.16	(0.10)	(0.14)
	Remeasurement of post employment benefit obligation (net of tax)	(0.02)	(0.00)	0.02	(0.02)	-	(42.53)
9	Total Comprehensive Income for the year	2,524.76	1,024.14	553.97	3,946.00	1,400.96	2,611.15
	PROFIT ATTRIBUTABLE TO						
	Owner of the Company	1,385.01	560.72	300.30	2,151.51	769.87	1,455.96
	Non-controlling interests	1,139.68	463.55	253.79	1,794.35	631.19	1,197.87
	TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO						
	Owner of the Company	1,385.07	560.59	300.18	2,151.65	769.77	1,432.47
	Non-controlling interests	1,139.68	463.55	253.79	1,794.35	631.19	1,178.68
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						16,436.14
12	i. Earning per share of Rs. 10/- each						
	(a) Basic (In Rs.)	70.66*	28.61*	15.32*	109.77*	39.28*	74.28
	(b) Diluted (In Rs.)	70.66*	28.61*	15.32*	109.77*	39.28*	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 10th February, 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 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 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.

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

Name of the Entity	% of Ownership Interest (10th February 2025)
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 Figures to the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.

6 The figures of the third quarter of the current year and previous years are the balancing figures in respect of the Nine months ended December 31, 2025 and the unaudited published year to date figures upto Second quarter ended September 30, 2025 which were subjected to limited review.

Place: Mumbai
Dated: 10th February, 2026



Balkrishna Binani
Balkrishna Binani
Managing Director
DIN : 00175080