

**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 Ended 30th September, 2025**

(Rs. In Lakhs, except EPS)

SR.NO	Particulars	Quarter ended			Six Months ended		Year Ended
		30th September, 2025	30th June, 2025	30th September, 2024	30th September, 2025	30th September, 2024	31st March, 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income from Operations</b>						
	Revenue from Operations	27,261.06	24,616.07	24,327.66	51,877.14	46,751.00	91,000.20
	Other Income	94.67	56.30	50.05	150.97	88.68	192.12
	<b>Total Income</b>	<b>27,355.74</b>	<b>24,672.37</b>	<b>24,377.71</b>	<b>52,028.11</b>	<b>46,839.68</b>	<b>91,192.32</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of materials consumed	20,891.04	23,909.02	18,686.79	44,800.06	38,371.26	74,317.91
	b) Purchases of Stock-in-trade	-	-	2,007.93	-	2,276.46	2,358.13
	c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade	1,311.47	(2,822.25)	28.78	(1,510.78)	(2,150.71)	-2,432.34
	d) Employee Benefits expense	836.61	560.33	642.92	1,396.94	1,119.98	2,430.30
	e) Finance Costs	510.23	515.79	479.75	1,026.03	783.61	1,718.40
	f) Depreciation & Amortisation Exp.	198.07	192.34	162.28	390.41	323.26	682.02
	g) Other Expenses	2,256.97	1,759.90	2,607.55	4,016.87	4,797.59	8,293.77
	<b>Total Expenses</b>	<b>26,004.38</b>	<b>24,115.14</b>	<b>24,616.00</b>	<b>50,119.52</b>	<b>45,521.45</b>	<b>87,368.18</b>
<b>3</b>	<b>Profit before Exceptional items and tax</b>	<b>1,351.35</b>	<b>557.23</b>	<b>(238.29)</b>	<b>1,908.59</b>	<b>1,318.23</b>	<b>3,824.13</b>
<b>4</b>	<b>Exceptional items</b>						
<b>5</b>	<b>Profit before tax</b>	<b>1,351.35</b>	<b>557.23</b>	<b>(238.29)</b>	<b>1,908.59</b>	<b>1,318.23</b>	<b>3,824.13</b>
<b>6</b>	<b>Tax Expenses</b>						
	Current Tax	336.80	154.65	3.45	491.45	444.65	1,143.15
	Deferred Tax	(9.69)	5.68	(13.94)	(4.01)	26.61	24.55
	Prior Period Tax adjustments	(0.02)	-	-	(0.02)	-	2.60
<b>7</b>	<b>Net Profit for the period (5-6)</b>	<b>1,024.27</b>	<b>396.90</b>	<b>(227.80)</b>	<b>1,421.17</b>	<b>846.97</b>	<b>2,653.83</b>
<b>8</b>	<b>Other Comprehensive Income</b>						
	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	(0.13)	0.21	(0.03)	0.08	0.04	(0.14)
	Remeasurement of post employment benefit obligation (net of tax)	(0.00)	-	(0.02)	(0.00)	(0.02)	(42.54)
<b>9</b>	<b>Total Comprehensive Income for the year</b>	<b>1,024.14</b>	<b>397.11</b>	<b>(227.85)</b>	<b>1,421.25</b>	<b>846.99</b>	<b>2,611.15</b>
	<b>PROFIT ATTRIBUTABLE TO</b>						
	Owner of the Company	560.72	205.78	(65.49)	766.50	469.59	1,455.96
	Non-controlling interests	463.55	191.12	(162.29)	654.67	377.40	1,197.87
	<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO</b>						
	Owner of the Company	560.59	205.99	(65.54)	766.58	469.61	1,432.47
	Non-controlling interests	463.55	191.12	(162.29)	654.67	377.40	1,178.68
<b>10</b>	<b>Paid-up Equity Capital (Face Value Rs.10/- per share)</b>	<b>196.00</b>	<b>196.00</b>	<b>196.00</b>	<b>196.00</b>	<b>196.00</b>	<b>196.00</b>
<b>11</b>	<b>Other Equity</b>						<b>16,436.14</b>
<b>12</b>	<b>i. Earning per share of Rs. 10/- each</b>						
	(a) Basic (In Rs.)	28.61*	10.50*	(3.34)*	39.11*	23.96*	74.28
	(b) Diluted (In Rs.)	28.61*	10.50*	(3.34)*	39.11*	23.96*	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 13th November, 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 (30th September 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 Figures to the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.

5 The figures of the second quarter of the current year and previous years are the balancing figures in respect of the six months ended September 30, 2025 and the unaudited published year to date figures upto first quarter ended June 30, 2025 which were subjected to limited review.

Place: Mumbai  
 Dated: 13th November, 2025



*Mm -*  
 Balkrishna Binani  
 Managing Director  
 DIN : 00175080

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**CONSOLIDATED BALANCE SHEET FOR THE QUARTER ENDED 30TH SEPTEMBER, 2025**

<b>CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES</b>		
	<b>As At 30.09.2025 Unaudited</b>	<b>As At 31.03.2025 Audited</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment & intangible Asset		
-Property, Plant and Equipment	10,339.11	10,431.72
- Other Intangible Assets	176.22	0.02
Capital work-in-progress	0.01	302.05
Investment in Bullion	1.40	1.40
Investment in Property	5,357.71	5,357.71
Financial Assets		
Investments	690.91	648.64
Other Financial Assets	44.68	46.88
Current Tax Assets (Net)	5.58	5.56
Other Non-current Assets	259.88	249.36
	<b>16,875.49</b>	<b>17,043.34</b>
<b>Current Assets</b>		
Inventories	20,609.62	17,313.95
Financial Assets		
Trade Receivables	16,084.37	14,601.05
Cash and Cash Equivalents	124.31	561.93
Other Bank Balances	2,523.86	2,400.86
Loans	-	1.10
Other Financial Assets	952.24	199.18
Other Current Assets	5,626.20	3,796.45
	<b>45,920.61</b>	<b>38,874.52</b>
	<b>62,796.09</b>	<b>55,917.86</b>
<b>TOTAL ASSETS</b>		
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	196.00	196.00
Other Equity	17,202.72	16,436.14
Non-controlling Interest	14,207.63	13,552.96
	<b>31,606.35</b>	<b>30,185.10</b>
<b>Non-current Liabilities</b>		
Financial Liabilities		
Other Financial Liabilities		31.44
Provisions	31.44	90.77
Deferred Tax Liabilities (net)	90.77	1,053.69
	1,049.67	
	<b>1,171.88</b>	<b>1,175.90</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	7,498.28	15,164.70
Trade Payables		
-Due to Micro Enterprises & Small Enterprises	79.77	116.81
-Due to Others	18,925.71	6,801.60
Other Financial Liabilities	1,577.15	953.17
Provisions	127.66	181.07
Current Tax Liabilities (Net)	222.94	86.01
Other Current Liabilities	1,586.33	1,253.49
	<b>30,017.85</b>	<b>24,556.87</b>
	<b>62,796.09</b>	<b>55,917.86</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		

For SPV Global Trading Limited

Place: Mumbai  
Dated : 13th November, 2025



  
**Balkrishna Binani**  
 Director  
 DIN : 00175080

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**CONSOLIDATED CASH FLOW STATEMENT FOR THE QUARTER ENDED 30TH SEPTEMBER, 2025**

(Rs.in Lakhs)

	As At 30-09-2025 (Unaudited)	As At 30-09-2024 (Unaudited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
<b>a) NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS</b>	<b>1,908.59</b>	<b>1,318.23</b>
<b>ADJUSTMENTS FOR:</b>		
Dividend Received	(0.27)	(6.85)
Provision for doubt debts/Bad Debts	-	
Interest Paid	1,025.84	777.55
Remeasurement loss of post employment benefit obligation	-	
Fair value (gain)/loss on Investments	22.95	
Interest received	(104.35)	(74.90)
Depreciation	390.41	323.26
Provision for compensated absence/advances	-	
Profit on sale of Investments	(0.18)	
Licence Fees and rent, Profit on sale of Immovable Asset & insurance claims	41.05	8.70
Unrealised gain on equity shares & SGB	-	
Insurance claim received	-	
Profit on sale of fixed asset	(3.80)	(4.17)
<b>b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>3,280.23</b>	<b>2,341.82</b>
<b>ADJUSTMENTS FOR:</b>		
Increase /(Decrease) in Other Current Financial Liabilities	(0.03)	825.17
Increase /(Decrease) in Other Current Liabilities	1.29	869.29
Increase /(Decrease) in Trade and Other Payables	5,459.72	11,443.69
(Increase)/Decrease in Other Non-current Assets	-	89.49
(Increase)/ Decrease in Inventories	(3,295.68)	(3,002.17)
(Increase)/ Decrease in Trade Receivables and Other Receivables	(3,387.02)	(7,139.09)
(Increase)/Decrease in Other Current Assets	(1.02)	(695.76)
Increase /(Decrease) in Current Provisions	-	(21.50)
Increase /(Decrease) in Current Borrowings	-	(25.75)
(Increase)/Decrease in Other Financial Assets	-	3.06
(Increase)/ Decrease in Short-term Loans and Advances	-	449.92
(Increase)/Decrease in Other Bank Balances	-	(188.51)
(Increase)/Decrease in Other Financial Assets	-	(157.32)
(Increase)/Decrease in Other Current Tax Assets	(0.02)	-
<b>CASH GENERATED FROM OPERATIONS</b>	<b>2,057.48</b>	<b>4,792.34</b>
Income Tax Paid	(491.40)	(305.83)
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES</b>	<b>1,566.07</b>	<b>4,486.51</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets & Capital Work in progress	(168.15)	(382.55)
(Purchases)/Sale of Investments (net)	(873.33)	319.10
Dividend Received	0.27	6.85
Interest Received	104.35	74.90
Licence Fees and rent, Profit on sale of Immovable Asset & insurance claims	(9.45)	(9.45)
Rent Received	1.50	0.75
Profit on sale of Investments	0.18	
Unrealised gain on equity shares	(24.91)	
<b>NET CASH FROM/(USED IN) INVESTING ACTIVITIES</b>	<b>(969.55)</b>	<b>9.60</b>
<b>C. CASH FLOW FROM FINANCIAL ACTIVITES</b>		
Proceeds/Repayment from Borrowings	(8.32)	
Interest Paid	(1,025.84)	(777.55)
Dividend including tax paid	-	(3,940.93)
Buy back of Shares including tax paid	-	
<b>NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES</b>	<b>(1,034.15)</b>	<b>(4,718.48)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(437.63)</b>	<b>(222.37)</b>
<b>CASH AND CASH EQUIVALENTS (OPENING BALANCE)</b>	<b>561.93</b>	<b>363.49</b>
<b>CASH AND CASH EQUIVALENTS (CLOSING BALANCE)</b>	<b>124.31</b>	<b>141.12</b>

For SPV Global Trading Limited



  
**Balkrishna Binani**  
 Director  
 DIN : 00175080

Place: Mumbai  
 Dated : 13th November, 2025