



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- 400 001

Scrip code- 512221

Subject: Discrepancies in Consolidated Financial Results as on June, 2021

Dear Sir/Madam,

With reference to your email dated 07th September, 2021 regarding "*Results document/ Figures are Not Clear*" we are hereby resubmitting the clear copy of Standalone as well as Consolidated Financial Statements as on 30th June, 2021 of our company.

Kindly take the same on records.

FOR SPV GLOBAL TRADING LIMITED

Deepak } Digitally signed
by Deepak
Dnyandeo } Dnyandeo Patil
o Patil } Date: 2021.09.07
17:10:45 +05'30'

DEEPAK PATIL

C.F.O

Date: 07th September, 2021

Place: Mumbai



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To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Subject: Outcome of Board Meeting (Scrip code- 512221)

Dear Sir/Madam,

In compliance with Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform Exchange that the Board of Directors of the Company at their meeting held on Friday, 13th August, 2021 has inter alia, considered and approved the Standalone & Consolidated Un-Audited Financial Results along with the Limited Review Report issued by the Statutory Auditors on the Un-Audited Financial Results for the first quarter ended 30th June 2021.

Kindly take the same on records.

FOR SPV GLOBAL TRADING LIMITED
(Formerly Known as Tarrif Cine & Finance Limited)

DEEPAK PATIL
C.F.O

Date: 13th August, 2021
Place: Mumbai



Encl: Standalone & Consolidated Un-Audited Financial Results along with the Limited Review Report issued by the Statutory Auditors on the Un-Audited Financial Results for the first quarter ended 30th June 2021



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 ended June 30, 2021 (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:

Name of the Entity	Relationship
Rashtriya Metal Industries Limited	Subsidiary
RMIL Real Estate LLP (Subsidiary of Rashtriya Metal Industries Limited)	Subsidiary

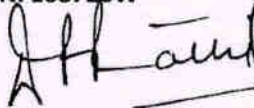
Based on our review conducted and procedures performed as stated in above and based on the consideration of the review reports of the other auditors referred below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in

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. 11133.026 lacs, total net profit after tax of Rs. 167.90 lacs and total comprehensive income of Rs. 167.90 lacs for the quarter ended June 30, 2021, 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.

Attention is drawn to note 3 to the Statement regarding the figures for the quarter ended March 31, 2021, which are the balancing figures between the audited figures in respect of the full financial year and the unaudited year to date figures up to the third quarter of the previous financial year, which were subject to limited review by us.

For S. S. Rathi & Co
Chartered Accountants
FRN. 108726W



D. P. Rathi
Partner

M. No. 042068

UDIN: 21042068AAAA JL3128

Place : Mumbai

Dated: 13/08/2021

SPV GLOBAL TRADING LIMITED

CIN: L27100MH1985PLC035266

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 June, 2021

(` in Lacs)

S. No.	PARTICULARS	3 months ended 30.06.2021	3 months ended 31.03.2021	Corresponding 3 Months ended 30.06.2020 in the previous year	Year ended 31/03/2021
		(Unaudited)	(Unaudited) (Refer Note 3)	(Unaudited)	(Audited)
1	Income From Operations				
	(a) Revenue from Operations	11051.14	13981.05	6348.77	50,570.13
	(b) Other Income	81.41	469.72	30.38	787.12
	Total Income From Operations (Net)	11,132.55	14,450.77	6,379.15	51,357.26
2	Expenses				
	a) Cost of materials consumed	10754.38	11324.20	4303.54	38144.73
	b) Purchases of Stock-in-trade	NIL	176.20	NIL	861.44
	c) Changes in Inventories of Finished Goods, WIPs & Stock-in-Trade	-2405.52	-2128.48	884.45	-643.01
	d) Employee Benefits expense	451.28	868.36	362.32	2065.15
	e) Finance Costs	155.91	224.99	77.30	558.46
	f) Depreciation & Amortisation Exp.	164.81	153.79	156.01	621.82
	g) Other Expenses	1923.92	1536.00	1003.84	5698.99
	Total Expenses	11,044.78	11,957.06	6,787.46	47,307.50
3	Profit before tax	87.77	2,493.72	-408.31	4,049.60
6	Tax Expenses				
	Current Tax	24.00	1,110.52	NIL	1,460.63
	Deferred Tax	-95.89	(432.66)	20.32	-354.88
	Prior Period Tax adjustments	NIL	40.20	NIL	40.20
7	Net Profit for the period (5-6)	199.06	1,775.66	(428.63)	2,903.74
8	Other Comprehensive Income				
	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	0.21	0.02	0.17	0.30
	Remeasurement of post employment benefit obligation (net of tax)	NIL	(18.97)	NIL	(18.97)
9	Total Comprehensive Income for the year	159.87	1,756.71	(428.46)	2,885.06
	PROFIT ATTRIBUTABLE TO				
	Owner of the Company	76.56	901.98	(217.63)	1,483.38
	Non-controlling Interests	83.10	873.68	(211.00)	1,420.36
	TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO				
	Owner of the Company	0.21	(9.56)	0.17	(9.29)
	Non-controlling interest	NIL	(9.39)	NIL	(9.39)
10	Paid-up Equity Capital (Face Value Rs.10/- per share)	24.50	24.50	24.50	24.50
11	Other Equity				13,260.38
12	I. Earning per share of Rs. 10/- each				
	(a) Basic (In Rs.)	65.17*	724.76*	(174.95)*	1,185.20
	(b) Diluted (In Rs.)	65.17*	724.76*	(174.95)*	1,185.20
	*not Annualised				

NOTES:

- The above unaudited consolidated financial results have been reviewed and recommended by the Audit committee and approved by the Board at the meeting held on August 13, 2021. The statutory auditors have carried out a limited review of the above results. An unqualified opinion has been issued by them thereon.
- The consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind AS) as per the Companies (India Accounting Standards) Rules, 2015 (as amended from time to time) and notified under section 133 of the Companies Act, 2013.
- The figures of the 3 Months ended 31.03.2021 are the balancing figures between audited figures of the full previous financial year ended 31st March, 2021 and the unaudited published year-to-date figures upto the quarter ended 31.12.2020.
- Figures to the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.

For SPV Global Trading Limited

Balkrishna Binani
Balkrishna Binani
Managing Director
DIN : 00175080

Place: Mumbai
Dated :13th August, 2021





**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 ended 30th June, 2021, 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.



Attention is drawn to note 3 to the Statement regarding the figures for the quarter ended March 31, 2021, which are the balancing figures between the audited figures in respect of the full financial year and the unaudited year to date figures up to the third quarter of the previous financial year, which were subject to limited review by us.

For S. S. Rathi & Co
Chartered Accountants
FRN. 108726W

D. P. Rathi



D. P. Rathi

Partner

M. No. 042068

UDIN: 21042068AA-AAJJ1534

Place : Mumbai

Dated: 13/08/2021

SPV GLOBAL TRADING LIMITED

CIN: L27100MH1985PLC035268

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

Statement of Unaudited Standalone Financial Results for the quarter ended 30th June, 2021

(' in Lacs)

S. No.	PARTICULARS	3 months ended 30/06/2021	Preceding 3 months ended 31/03/2021	Corresponding 3 Months ended 30/06/2020	Previous Year ended 31/03/2021
		(UNAUDITED)	(AUDITED) refer Note 3 below	(UNAUDITED)	(AUDITED)
1	Income From Operations				
	(a) Revenue from Operations	NIL	180.26	NIL	899.15
	(b) Other Income	0.38	25.45	0.59	77.39
	Total Income From Operations (Net)	0.38	205.71	0.59	976.54
2	Expenses				
	a) Cost of materials consumed	Nil	Nil	Nil	Nil
	b) Purchases of Stock-in-trade	Nil	176.20	Nil	861.44
	c) Changes in inventories of Finished Goods, WIPs	Nil	Nil	Nil	Nil
	Stock-in-Trade				
	d) Employee Benefits expenses	3.13	2.90	2.42	10.85
	e) Finance Costs	0.87	4.13	0.01	4.14
	f) Depreciation & Amortisation Exp.	0.01	0.01	0.01	0.03
	g) Other Expenses	4.54	9.88	0.35	56.04
	Total Expenses	8.55	193.09	2.80	932.50
3	Profit / (Loss) before tax	-8.17	12.60	(2.20)	44.03
4	Tax Expenses				
	Current Tax	NIL	4.13	Nil	4.25
	Deferred Tax	0.07	(1.77)	0.08	6.03
5	Net Profit/(Loss) for the period	-8.24	10.23	(2.29)	33.74
6	Other Comprehensive Income				
7	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	0.21	0.03	0.17	0.30
8	Total Comprehensive Income for the year	-8.03	10.26	(2.12)	34.04
9	Paid-up Equity Capital (Face Value Rs.10/- per	24.5	24.50	24.50	24.50
10	Other Equity				146.35
11	i. Earning per share of Rs. 10/- each				
	(a) Basic (In Rs.)	(3.36)*	4.17*	(0.93)*	13.77
	(b) Diluted (In Rs.)	(3.36)*	4.17*	(0.93)*	13.77
	*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 August 13, 2021 and subjected to a limited review by the statutory auditors. 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.
- The Company is engaged 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.
- The figures of the 3 Months ended 31.03.2021 are the balancing figures between audited figures of the full previous financial year ended 31st March, 2021 and the unaudited published year-to-date figures upto the quarter ended 31.12.2020.
- Figures to the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.

Place: Mumbai
Date : 13th August, 2021

For SPV Global Trading Limited

Balkrishna Binani
Balkrishna Binani
Managing Director
DIN : 00175080

