



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- 400001

Dear Sir,

Sub: Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 – Un-Audited Financial Results for the first quarter ended 30th June, 2022.

We are submitting the Standalone & Consolidated Un-Audited Financial Result along with the Auditors' Report on Un-Audited Financial Result - Standalone and Consolidated of the SPV Global Trading Limited for the first quarter ended 30th June 2022.

The Meeting of the Board of Directors of the Company was commenced at 5.00 p.m. and concluded at 08.25 p.m.

Kindly take the same on record and oblige.

FOR SPV GLOBAL TRADING LIMITED

Vishwas Patkar



C.F.O

Date: 8th August 2022

Place: Mumbai

Encl: As Above

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 Standalone Financial Results for the quarter ended 30th June, 2022

(₹ in Lacs) Except EPS

S. No.	PARTICULARS	3 months ended 30/06/2022	Preceding 3 months ended 31/03/2022	Corresponding 3 Months ended 30/06/2021	12 Month ended 31/03/2022
		(Unaudited)	(Audited) Refer Note 3 below	(Unaudited)	(Audited)
1	Income From Operations				
	Revenue from Operations	165.62	81.66	-	376.98
	Other Income	0.22	0.06	0.38	47.40
	Total Income	165.84	81.72	0.38	424.38
2	Expenses				
	a) Purchases of Stock-in-trade	162.59	80.06	-	369.62
	b) Employee Benefits expenses	2.51	3.72	3.13	15.16
	c) Finance Costs	0.00	0.15	0.87	2.94
	d) Depreciation & Amortisation Exp.	0.01	0.01	0.01	0.03
	e) Other Expenses	17.05	14.30	4.54	29.61
	Total Expenses	182.16	98.24	8.55	417.36
3	Profit / (Loss) before tax	(16.32)	(16.52)	(8.17)	7.02
4	Tax Expenses				
	Current Tax	-	(1.50)	-	4.88
	Earlier Years	-	-	-	0.02
	Deferred Tax	(1.79)	(3.15)	0.07	(2.02)
5	Net Profit/(Loss) for the period	(14.53)	(11.86)	(8.24)	4.15
6	Other Comprehensive Income				
7	Net fair value gain/(loss) on investments in equity instruments through OCI	(0.19)	0.28	0.21	0.65
	Income tax benefit/(expense) on net fair value gain/(loss) on investments in equity instruments through OCI	0.09	(0.10)		(0.10)
8	Total Comprehensive Income for the year	(14.63)	(11.69)	(8.03)	4.69
9	Paid-up Equity Capital (Face Value Rs.10/- per share)	196.00	24.50	24.50	24.50
10	Other Equity				151.05
11	i. Earning per share of Rs. 10/- each				
	(a) Basic (In Rs.)	(0.74) *	(4.85)*	(3.36)*	1.70
	(b) Diluted (In Rs.)	(0.74) *	(4.85)*	(3.36)*	1.70
	*not Annualised				

- 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 8th Aug, 2022 and subject to limited review by the Statutory Auditor. 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 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 The figures for the previous quarter ended March 31, 2022 are the balancing figures between the audited figures in respect of the full previous financial year and the published unaudited year-to-date figures up to the 31/12/2021 of the previous financial year which were subjected to Limited Review.
- 4 The Company has received proceeds of recently concluded Right Issue, wherein fully paid 17.15 Lacs Equity Shares of Rs. 10/- each at par allotted on Rights basis to the eligible shareholders. The Company is in the process of deploying these fund as per the objects of the Right Issue as stated in the letter of offer for right issue.
- 5 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
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Balkrishna Binani
Date: 2022.08.08
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Place: Mumbai
Dated : 08/08/2022

Balkrishna Binani
Managing Director
DIN : 00175080



**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, 2022, 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 no 3 to the Statement regarding the figures for the quarter ended March 31 2022, which are the balancing figures between the audited figures in respect of full financial year and the unaudited year to date figures up to the third quarter of the previous financial year, which were subjected 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: 22042068AOPAAW2255

Date: August 08, 2022
Place: Mumbai

Statement of Unaudited Consolidated Financial Results for the Quarter ended 30th June, 2022

S. No.	PARTICULARS	[in Lacs) Except EPS			
		3 months ended 30/06/2022	3 months ended 31/03/2022	Corresponding 3 Months ended 30/06/2021 in the previous year	Year ended 31/03/2022
		(Unaudited)	(Audited) (Refer Note 3)	(Unaudited)	(Audited)
1	Income From Operations				
	(a) Revenue from Operations	17607.33	15519.97	11051.14	53,274.68
	(b) Other Income	36.45	(2,486.48)	81.41	587.69
	Total Income From Operations (Net)	17643.77	13,033.49	11,132.55	53,862.37
2	Expenses				
	a) Cost of materials consumed	13531.02	8994.76	10754.38	41705.99
	b) Purchases of Stock-in-trade	162.59	80.06	-	369.62
	c) Changes in inventories of Finished Goods, WIPs &	(542.01)	(585.81)	(2,405.52)	(4,261.42)
	d) Employee Benefits expense	469.84	796.15	451.28	2218.09
	e) Finance Costs	144.23	108.69	155.91	550.45
	f) Depreciation & Amortisation Exp.	169.49	161.60	164.81	664.43
	g) Other Expenses	2339.80	2397.91	1923.92	8163.16
	Total Expenses	16,274.96	11,953.36	11,044.78	49,410.32
3	Profit before tax	1,368.82	1,080.13	87.77	4,452.05
4	Tax Expenses				
	Current Tax	348.00	145.90	24.00	787.28
	Deferred Tax	34.67	(228.97)	(95.89)	377.26
	Prior Period Tax adjustments	-	(9.35)	-	(9.19)
5	Net Profit for the period (5-6)	986.14	1,172.54	159.66	3,296.71
6	Other Comprehensive Income				
	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	(0.10)	0.17	0.21	0.54
	Remeasurement of post employment benefit obligation (net of tax)	-	(5.82)	-	(5.82)
7	Total Comprehensive Income for the year	986.04	1,166.88	159.87	3,291.43
	PROFIT ATTRIBUTABLE TO				
	Owner of the Company	498.10	606.87	76.56	1,665.17
	Non-controlling interests	488.04	565.67	83.10	1,631.54
	TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO				
	Owner of the Company	498.05	(3.04)	0.21	(2.67)
	Non-controlling interest	487.99	(2.61)	-	(2.61)
8	Paid-up Equity Capital (Face Value Rs. 10/- per share)	196.00	24.50	24.50	24.50
9	Other Equity				14,878.21
10	i. Earning per share of Rs. 10/- each				
	(a) Basic (In Rs.)	50.31*	497.20*	65.17*	1,345.59
	(b) Diluted (In Rs.)	50.31*	497.20*	65.17*	1,345.59
	*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 8th August, 2022 and subjected to limited review by statutory auditors.
- 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 consolidated financial statements prepared by the
List of subsidiary entities which are included in the
Name of the Entity

	% of Ownership Interest (30th June, 2022)	% of Ownership Interest (31st March, 2022)
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Rashtriva Metal Industries Ltd

50.51%

50.50%

1) RMIL Real Estate LLP

99.99%*

99.99%*

2) RMIL Properties Ltd

99.90%*

99.90%*

*Represents the holding percentage of Rashtriva Metal Industries Ltd and does not indicate the effective percentage holding of the Holding Company.

- The figures of the 3 Months ended 31.03.2022 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
- Figures to the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current

For SPV Global Trading Limited

Balkrishna
Binani

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Balkrishna Binani
Director
DIN : 00175080

Place: Mumbai
Dated : 8th August, 2022



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, 2022 (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
RMIL Properties 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. 17,546.21 Lacs, total net profit after tax of Rs. 1,000.67 Lacs and total comprehensive income of Rs. 1,000.67 Lacs for the quarter ended June 30, 2022, 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 no 3 to the Statement regarding the figures for the quarter ended March 31 2022, which are the balancing figures between the audited figures in respect of full financial year and the unaudited year to date figures up to the third quarter of the previous financial year, which were subjected to Limited Review by us.

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



D. P. Rathi
Partner
M. No. 042068



UDIN: 22042068AOPAFO7129

Date: August 08, 2022
Place: Mumbai