



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

Scrip code- 512221

Dear Sir,

Sub: Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 – Un-audited Financial Result for the Third Quarter ended 31st December, 2022.

We are submitting the Standalone & Consolidated un-audited Financial Result along with the Limited Review Report on Unaudited Standalone and Consolidated Financial Result of the SPV Global Trading Limited for the Third Quarter ended 31st December, 2022.

Kindly take the same on record.

**FOR SPV GLOBAL TRADING LIMITED
(Formerly known Tarrif Cine & Finance Limited)**

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Vishwas Patkar

Chief Financial Officer

Date: 13th February, 2023

Place: Mumbai



Encl: As Above



**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 and nine month ended 31st December, 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.

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



D. P. Rathi
Partner
M. No. 042068
UDIN: 23042068BGXFAP3388
Place : Mumbai
Date: 13/02/2023

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DEC, 2022

(₹ in Lacs) Except EPS

S. No.	PARTICULARS	3 months ended	3 months ended	3 months ended	9 Months Ended	9 Months Ended	12 Month ended
		31/12/2022	30/09/2022	31/12/2021	31/12/2022	31/12/2021	31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income From Operations						
	Revenue from Operations	317.19	154.86	295.32	637.67	295.32	376.98
	Other Income	45.72	0.13	46.30	46.07	47.34	47.40
	Total Income	362.91	154.99	341.62	683.74	342.67	424.38
2	Expenses						
	a) Purchases of Stock-in-trade	310.86	151.81	289.56	625.25	289.56	369.62
	b) Employee Benefits expenses	3.04	3.55	4.11	9.10	11.44	15.16
	c) Finance Costs	0.06	0.30	0.29	0.36	2.79	2.94
	d) Depreciation & Amortisation Exp.	0.01	0.01	0.01	0.02	0.02	0.03
	e) Other Expenses	0.91	0.55	4.16	18.51	15.31	29.61
	Total Expenses	314.87	156.22	298.13	653.25	319.12	417.36
3	Profit / (Loss) before tax	48.04	(1.23)	43.49	30.48	23.55	7.02
4	Tax Expenses						
	Current Tax	10.86	Nil	6.38	11	6.38	4.88
	Earlier Years	Nil	Nil	Nil	Nil	Nil	0.02
	Deferred Tax	-0.01	4.94	-0.88	3.14	1.13	(2.02)
5	Net Profit/(Loss) for the period	37.18	(6.17)	37.99	16.48	16.04	4.15
6	Other Comprehensive Income						
7	Net fair value gain/(loss) on investments in equity instruments through OCI	-0.01	(0.09)	0.02	(0.29)	0.37	0.65
	Income tax benefit/(expense) on net fair value gain/(loss) on investments in equity instruments through OCI	0.00	0.00	Nil	0.09	Nil	(0.10)
8	Total Comprehensive Income for the year	37.18	(6.26)	38.01	16.28	16.42	4.69
9	Paid-up Equity Capital (Face Value Rs.10/- per share)	196.00	196.00	24.50	196.00	24.50	24.50
10	Other Equity						151.05
11	Earning per share of Rs. 10/- each						
	(a) Basic (In Rs.)	1.90 *	(0.31) *	15.51 *	0.84 *	6.55 *	1.70
	(b) Diluted (In Rs.)	1.90 *	(0.31) *	15.51 *	0.84 *	6.55 *	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 13th February, 2023. 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 Figures to the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.

For SPV Global Trading Limited

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Vishwas Patkar
 CFO

For SPV Global Trading Limited

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Navratan Damani
 Director
 DIN : 00057401

Place: Mumbai
 Dated : 13/02/2023



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 and nine month ended 31st December, 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.

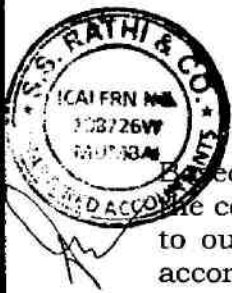
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information 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 RMIL Properties LLP (Subsidiary of Rashtriya Metal Industries Limited)	Subsidiary

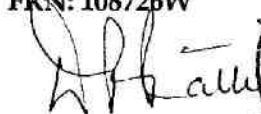
Based on our review conducted and procedures performed as stated in above and based on the consideration of the review reports of the other auditors referred below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition 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. 44603.02 lacs, total net loss after tax of Rs.1264.48 lacs and total comprehensive loss of Rs. 1264.48 lacs for the quarter and Nine month ended December 31, 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.

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



D. P. Rathi
Partner

M. No. 042068

UDIN : 23042068BGXFAQ2552

Place : Mumbai

Date: 13/02/2023

Statement of Unaudited Consolidated Financial Results for the quarter and nine month ended 31st December, 2022

(Rs. in lakhs) Except EPS

S. No.	PARTICULARS	Quarter ended on			Nine month ended on		Year ended on
		31-12-2022 (Unaudited)	30-06-2022 (Unaudited)	31-12-2021 (Unaudited)	31-12-2022 (Unaudited)	31-12-2021 (Unaudited)	31-03-2022(Audited)
1	Income From Operations						
	(a) Revenue from Operations	10,656.97	16,232.72	14013.89	44,497.01	37,754.72	53,274.68
	(b) Other Income	36.10	33.57	1285.71	106.12	3,074.17	587.69
	Total Income From Operations (Net)	10,693.06	16,266.30	15,299.40	44,603.13	40,828.89	53,862.37
2	Expenses						
	a) Cost of materials consumed	10,068.35	12,977.56	11708.82	36,576.92	32,711.23	41,705.99
	b) Purchases of Stock-in-trade	310.86	151.81	289.56	625.25	289.56	369.62
	c) Changes in Inventories of Finished Goods, WIPs & Stock-in-Trade	(2,670.59)	3,264.44	(1,220.86)	51.84	(3,675.61)	(4,261.42)
	d) Employee Benefits expense	566.79	517.98	505.57	1,554.61	1,421.94	2,218.09
	e) Finance Costs	281.22	251.38	131.83	676.84	441.76	550.45
	f) Depreciation & Amortisation Exp.	170.76	168.81	167.91	509.07	502.83	664.43
	g) Other Expenses	1,649.01	2,015.12	2,287.01	6,003.93	5,765.26	8,163.16
	Total Expenses	10,376.40	19,347.12	13,869.93	45,998.48	37,456.96	49,410.32
3	Profit before Exceptional Items and tax	316.66	(3,080.82)	1,429.46	(1,395.34)	3,371.93	4,452.05
4	Exceptional Items	Nil	Nil	Nil	Nil	Nil	Nil
5	Profit before tax	316.66	(3,080.82)	1,429.46	(1,395.34)	3,371.93	4,452.05
6	Tax Expenses						
	Current Tax	10.86	(348.00)	147.38	10.86	641.38	787.28
	Deferred Tax	(269.39)	121.25	157.89	(113.47)	606.22	377.26
	Prior Period Tax adjustments	-	0.85	0.16	0.85	0.16	(9.19)
7	Net Profit for the period (5-6)	575.19	(2,854.92)	1,124.04	(1,293.59)	2,124.17	3,296.71
8	Other Comprehensive Income						
	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	(0.01)	(0.09)	0.02	(0.20)	0.37	0.54
	Remeasurement of post employment benefit obligation (net of tax)	Nil	Nil	Nil	Nil	Nil	(5.82)
9	Total Comprehensive Income for the year	575.18	(2,855.01)	1,124.06	(1,293.79)	2,124.54	3,291.43
	PROFIT ATTRIBUTABLE TO						
	Owner of the Company	276.12	(1,442.02)	563.99	(667.80)	1,058.29	1,665.17
	Non-controlling interests	299.06	(1,412.90)	560.05	(625.79)	1,065.87	1,631.54
	TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO						
	Owner of the Company	(0.01)	(498.24)	0.02	(0.20)	0.37	(2.67)
	Non-controlling interests	Nil	Nil	Nil	Nil	Nil	(2.61)
10	Paid-up Equity Capital (Face Value Rs.10/- per share)	196.00	196.00	24.50	196.00	24.50	24.50
11	Other Equity						14,878.21
12	Earning per share of Rs. 10/- each						
	(a) Basic (In Rs.)	29.35*	(145.66)*	458.79*	(66.00)*	867.01*	1,345.59
	(b) Diluted (In Rs.)	29.35*	(145.66)*	458.79*	(66.00)*	867.01*	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 13th February, 2023. 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.
- 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.
- 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 (31st December, 2022)	% of Ownership Interest (31st March, 2022)
Rashtriya Metal Industries Ltd	50.51%	50.51%
1) RMIL Real Estate LLP	99.99%*	99.99%*
2) RMIL Properties LLP	99.90%*	99.90%*

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

- Figures to the previous periods have been regrouped, wherever necessary, to correspond with the figures of the current period.

For SPV Global Trading Limited

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Vishwas Patkar
CFO

For SPV Global Trading Limited

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Navratan Damani
Director
DIN : 00057401

Place: Mumbai
Dated : 13th February, 2023