



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

Subject: Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 – Standalone & Consolidated Audited Financial Results for the Fourth Quarter and Financial Year ended 31st March, 2022.

Dear Sir,

We are submitting the Standalone & Consolidated Audited Financial Results of SPV Global Trading Limited for the Fourth Quarter and Financial Year ended 31st March, 2022. We are also enclosing an Audit Report for the Fourth Quarter ended 31st March, 2022.

Kindly take the same on records.

FOR SPV GLOBAL TRADING LIMITED

Vishwas Patkar

Chief Financial Officer

Date: 30th May, 2022

Place: Mumbai

Encl:

1. Standalone & Consolidated Audited Financial Results along with Auditors Report for the Fourth quarter and Financial year ended 31st March, 2022



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To

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai- 400 001.

Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016.

Declaration

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that M/s. S S Rathi & Co. Chartered Accountants, the Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Standalone & Consolidated Audited Financial Result of the Company for the financial year ended 31st March, 2022.

Kindly take the same on record.

Thanking you

Yours faithfully.

FOR SPV GLOBAL TRADING LIMITED

Vishwas Patkar

Chief Financial Officer

Date: 30th May, 2022

Place: Mumbai



Auditor's Report on annual standalone financial results of SPV Global Trading Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To,
The Board of Directors of
SPV Global Trading Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **SPV Global Trading Limited** (the "Company") for the year ended 31st March, 2022 ("Statement"), attached herewith, 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 "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Financial Results:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended 31st March, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the



provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

Management's and Board of Director's Responsibilities for the Standalone Financial Results

The Statement has been compiled from related audited standalone financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of the standalone financial results that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

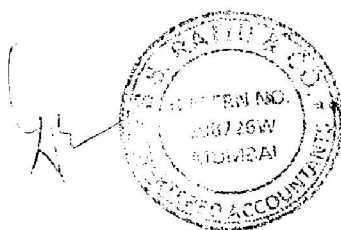
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Director's.
- conclude on the appropriateness of management's and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

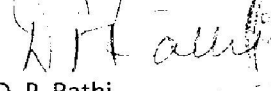
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

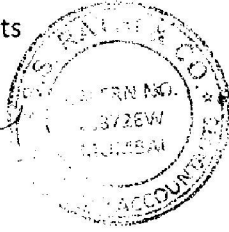


Other Matter

The Statement includes the results for the quarter ended 31st March, 2022 and 31st March, 2021 which are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to 9 months of the relevant financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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


D. P. Rathi
Partner
M. No. 042068



UDIN: 22042068AJXGQT4053

Place: Mumbai
Date: 30/05/2022

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 audited Standalone Financial Results for the Quarter & Year ended 31st March, 2022

(Rs. In Lacs)

S. No.	PARTICULARS	FOR THE QUARTER ENDED			YEAR ENDED	
		Quarter ended 31/03/2022	Corresponding Quarter ended 31/03/2021 in the previous year	Preceding Quarter ended 31/12/2021 in the current year	Year ended 31/03/2022	Year ended 31/03/2021
		(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income From Operations					
	(a) Revenue from Operations	81.66	180.26	295.32	376.98	899.15
	(b) Other Income	0.06	25.45	46.30	47.40	77.39
	Total Income From Operations	81.72	205.71	341.62	424.38	976.54
2	Expenses					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchases of Stock-in-trade	80.06	176.20	289.56	369.62	861.44
	c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade	-	-	-	-	-
	d) Employee Benefits expense	3.72	2.90	4.11	15.16	10.85
	e) Finance Costs	0.15	4.13	0.29	2.94	4.14
	f) Depreciation & Amortisation Exp.	0.01	0.01	0.01	0.03	0.03
	g) Other Expenses	14.30	9.86	4.16	29.61	56.04
	Total Expenses	98.24	193.09	298.13	417.36	932.50
3	Profit / (Loss) before tax	(16.52)	12.60	43.49	7.02	44.03
4	Tax Expenses					
	Current Tax	(1.50)	4.13	6.38	4.88	4.25
	Tax on earlier year	-	-	-	0.02	-
	Deferred Tax	(3.15)	(1.77)	(0.88)	(2.02)	6.03
5	Net Profit/(Loss) for the period (3-4)	(11.86)	10.23	37.99	4.15	33.74
6	Other Comprehensive Income					
7	Net fair value gain/(loss) on investments in equity instruments through OCI	0.28	0.06	0.02	0.65	0.33
	Income tax benefit/(expense) on net fair value gain/(loss) on investments in equity instruments through OCI	(0.10)	(0.03)	-	(0.10)	(0.03)
8	Total Comprehensive Income for the year	(11.69)	10.26	38.01	4.69	34.04
9	Paid-up Equity Capital (Face Value Rs.10/- per share)	24.50	24.50	24.50	24.50	24.50
10	Other Equity	-	-	-	151.05	146.35
11	i. Earning per share of Rs. 10/- each					
	(a) Basic (In Rs.)	(4.85)*	4.17*	15.51*	1.70	13.77
	(b) Diluted (In Rs.)	(4.85)*	4.17*	15.51*	1.70	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 30th May, 2022. 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 results have been audited by the Statutory Auditors of the Company.
- 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.
- The Company has come out with Right Issue of 17,15,000 Equity Shares of Face Value Rs. 10 each aggregating upto Rs. 171.50 Lacs on Right basis to the existing shareholders. The record date is 22nd March, 2022 and the issue closes on 13th April, 2022. Necessary effect will be given in the year of allotment of equity shares.
- The figures of the 3 Months ended 31.03.2022 and 31.03.2021 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 9 months of relevant financial year, which were subjected to limited review by the auditors.
- Figures of 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 : 30th May, 2022

SPV GLOBAL TRADING LIMITED

CIN: L27100MH1985PLC035268

Regd.Off. : 28/30, Anantwadi, Mumbai-400 002

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Statement of Assets & Liabilities

	Note	As At 31.03.2022 Amt (Rs. Lacs) (Audited)	As At 31.03.2021 Amt (Rs. Lacs) (Audited)
ASSETS			
Non-current Assets			
Intangible Assets	2	0.11	0.14
Investment in Bullion	3	1.40	1.40
Investment in Subsidiary	4	302.20	302.20
Financial Assets		-	-
Investments	4	6.85	9.92
Deferred Tax Asset (Net)	5	3.02	1.10
Current Tax Assets (Net)	6	3.45	6.54
Other Non-current Assets	7	5.61	0.77
		322.65	322.07
Current Assets			
Financial Assets			
Trade Receivables	8	0.07	212.93
Cash and Cash Equivalents	9	7.24	4.62
Other Bank Balances	10	0.08	0.08
Other Current Assets	11	1.50	0.11
		8.89	217.74
TOTAL ASSETS		331.55	539.82
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	12	24.50	24.50
Other Equity	13	151.05	146.35
		175.55	170.85
Liabilities			
Non-current Liabilities			
Financial Liabilities			
Borrowings	14	10.13	260.00
		10.13	260.00
Current Liabilities			
Financial Liabilities			
Trade Payables	15		
- Due to Micro Enterprises & Small Enterprises		-	-
- Due to Others		-	-
Other Financial Liabilities	16	2.34	1.43
Other Current Liabilities	17	143.53	107.53
		145.87	108.96
TOTAL EQUITY AND LIABILITIES		331.55	539.82

For SPV Global Trading Limited

MM u -

Balkrishna Binani
Managing Director
DIN : 00175080



Place: Mumbai
Dated : 30th May, 2022

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SPV GLOBAL TRADING LIMITED

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Standalone Statement of cash flows as per Regulation 33(3)(g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

	31.03.2022 Amt (Rs.lacs)	31.03.2021 Amt (Rs.lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
a) NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	7.02	44.03
ADJUSTMENTS FOR:		
Dividend Received	(45.60)	(0.54)
Fair value (gain)/loss on investments	-	(1.78)
Interest on IT Refund	(0.51)	-
Interest Received	-	-
Interest Paid	2.89	4.11
L/C Discounting Charges	-	-
Expenses related to investment activities	0.01	-
Depreciation and Amortisation Expenses	0.03	0.03
b) OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	(36.16)	45.86
ADJUSTMENTS FOR:		
(Increase)/Decrease in Other Non-current Assets	(4.85)	(0.52)
(Increase)/Decrease in Trade Receivables	212.86	(188.01)
(Increase)/Decrease in Other Current Assets	(1.39)	1.33
Increase/(Decrease) in Trade Payables	-	(226.90)
Increase/(Decrease) in Other Current Financial Liabilities	0.91	(1.57)
Increase/(Decrease) in Other Current Liabilities	36.00	106.41
(Increase)/Decrease in Other Bank Balances	-	0.41
CASH GENERATED FROM OPERATIONS	207.37	(262.99)
Income Tax (Paid)/Refund	(1.81)	(5.91)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	205.56	(268.89)
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Intangible Assets	-	-
Expenses related to investment activities	(0.01)	-
(Purchases)/Sale of Investments (net)	3.71	(0.43)
Interest Received	0.51	-
Dividend Received	45.60	0.54
NET CASH FROM/(USED IN) INVESTING ACTIVITIES	49.81	0.11
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
Increase/(decrease) in Borrowings	(249.87)	260.00
Interest Paid	(2.89)	(4.11)
L/C Discounting Charges	-	-
NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES	(252.75)	255.89
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	2.62	(12.89)
CASH AND CASH EQUIVALENTS AS AT 01.04.2021 (OPENING BALANCE)	4.62	17.51
CASH AND CASH EQUIVALENTS AS AT 31.03.2022 (CLOSING BALANCE)	7.24	4.62

- The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.
- Previous Year's figure have been regrouped/ rearranged, wherever necessary, to correspond with the current year's classification/disclosure.

For SPV Global Trading Limited

Balkrishna Binani
Balkrishna Binani
Managing Director
DIN : 00175080



Place: Mumbai
Dated :30th May,2022



Auditor's Report on annual consolidated financial results of SPV Global Trading Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To,
The Board of Directors of
SPV Global Trading Limited

Report on the audit of the Consolidated Financial Results

Opinion

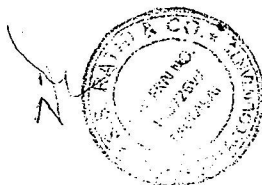
We have audited the accompanying Statement of Consolidated Financial Results of **SPV Global Trading Limited** (the "Holding Company") and its subsidiaries (together referred to as the "Group") for the year ended 31st March, 2022 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Consolidated Financial Results:

- i. include the annual financial results of the following:

<u>Name of the Entity</u>	<u>Relationship</u>
a. Rashtriya Metal Industries Limited	Subsidiary
b. RMIL Real Estate LLP (Subsidiary of Rashtriya Metal Industries Limited)	Subsidiary
c. RMIL Properties LLP (Subsidiary of Rashtriya Metal Industries Limited)	Subsidiary

- ii. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Group for the year ended 31st March, 2022.



Basis for Opinion

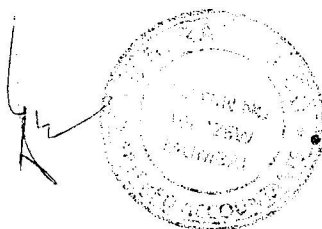
We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us along with consideration of audit reports of other auditors referred to in sub paragraph of "Other Matters" below, is sufficient and appropriate to provide a basis for our opinion on the Consolidated financial results.

Management's and Board of Director's Responsibilities for the Consolidated Financial Results

The Consolidated Annual Financial Results have been prepared on the basis of the Consolidated Annual Financial Statements.

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that gives a true and fair view of the net profit and total comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of directors of the companies included in Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Board of Directors of the Holding Company.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in Group are responsible for assessing each company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and



using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

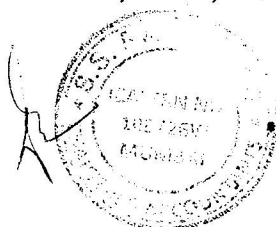
The respective Board of Directors of the Group are also responsible for overseeing the Company's financial reporting process of each entities.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal financial controls with reference to consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- conclude on the appropriateness of management's and Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in



our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- obtain sufficient appropriate audit evidence regarding the Consolidated Financial Information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

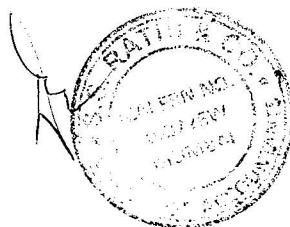
We communicate with those charged with governance of the Holding Company, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We have also performed procedures in accordance with Circular issued by SEBI under regulation 33(8) of the Listing Regulations, as amended, to the extent applicable

Other Matter

We did not audit the consolidated financial statements of subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of Rs.47,499.74 lacs as at 31st March, 2022 and total revenues of Rs.53,544.68 lacs, total net profit after tax of Rs.3,338.16 lacs and total comprehensive income of Rs.3,332.33 lacs for the year ended on that date, as considered in the Consolidated Financial Results. These financial statements have been audited, by other auditors whose reports have been

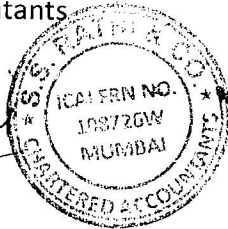
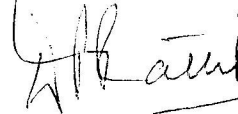


furnished to us by the Management and our opinion and conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us are as stated under Auditor's Responsibilities section above.

Our opinion on the consolidated financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors and financial statements certified by the Management.

The Statement includes the results for the quarter ended 31st March, 2022 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to 9 months of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter

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



D. P. Rathi
Partner
M. No. 042068

UDIN: 22042068AJXJCF1495

Place: Mumbai
Date: 30/05/2022

Statement of Audited Consolidated Financial Results for the Quarter & Year ended 31st March, 2022

S. No.	PARTICULARS	(Rs. in lakhs)				
		Quarter ended 31/03/2022	Corresponding Quarter ended 31/03/2021 in the previous year	Preceding Quarter ended 31/12/2021 in the current year	Year ended 31/03/2022	Year ended 31/03/2021
		(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income From Operations					
	(a) Revenue from Operations	15,519.97	13,981.05	14,013.69	53,274.68	50,570.13
	(b) Other Income	(2,486.48)	469.72	1,285.71	587.69	787.12
	Total Income From Operations (Net)	13,033.49	14,450.77	15,299.40	53,862.37	51,357.26
2	Expenses					
	a) Cost of materials consumed	8,994.76	11,324.20	11,708.92	41,705.99	38,144.73
	b) Purchases of Stock-in-trade	80.06	176.20	289.56	369.62	861.44
	c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade	(585.81)	(2,126.48)	(1,220.66)	(4,261.42)	(643.01)
	d) Employee Benefits expense	796.15	668.36	505.57	2,218.09	2,065.15
	e) Finance Costs	108.69	236.34	131.63	550.45	569.81
	f) Depreciation & Amortisation Exp.	161.60	153.79	167.91	664.43	621.82
	g) Other Expenses	2,397.91	1,524.64	2,287.01	8,163.16	5,687.63
	Total Expenses	11,953.36	11,957.06	13,869.93	49,410.32	47,307.56
3	Profit before Exceptional items and tax	1,080.13	2,493.72	1,429.46	4,452.05	4,049.69
4	Exceptional Items					
5	Profit before tax	1,080.13	2,493.72	1,429.46	4,452.05	4,049.69
6	Tax Expenses					
	Current Tax	145.90	1,110.52	147.38	787.28	1,460.63
	Deferred Tax	(228.97)	(432.66)	157.89	377.26	(354.88)
	Prior Period Tax adjustments	(9.35)	40.20	0.16	(9.19)	40.20
7	Net Profit for the period (5-6)	1,172.54	1,775.66	1,124.04	3,296.71	2,903.74
8	Other Comprehensive Income					
	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	0.17	0.02	0.02	0.54	0.30
	Remeasurement of post employment benefit obligation (net of tax)	(5.82)	(18.97)	-	(5.82)	(18.97)
9	Total Comprehensive Income for the year	1,166.88	1,756.71	1,124.06	3,291.43	2,885.06
	PROFIT ATTRIBUTABLE TO					
	Owner of the Company	606.87	901.98	563.99	1,665.17	1,483.38
	Non-controlling interests	565.67	873.68	560.05	1,631.54	1,401.68
	TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO					
	Owner of the Company	(3.04)	(9.56)	0.02	(2.67)	(9.29)
	Non-controlling interests	(2.61)	(9.39)	-	(2.61)	(9.39)
10	Paid-up Equity Capital (Face Value Rs.10/- per share)	24.50	24.50	24.50	24.50	24.50
11	Other Equity				14,878.21	13,260.38
12	i. Earning per share of Rs. 10/- each					
	(a) Basic (In Rs.)	497.20*	724.76*	458.79*	1,345.59	1,185.20
	(b) Diluted (In Rs.)	497.20*	724.76*	458.79*	1,345.59	1,185.20
	*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 30th June, 2021. 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 results have been audited by the Statutory Auditors of the Company.

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.

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 March, 2022)	% of Ownership Interest (31st March, 2021)
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.

3 The figures of the 3 Months ended 31.03.2022 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 9 months of current financial year, which were subjected to limited review by the auditors.

4 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
Director
DIN : 00175080



Place: Mumbai
Dated : 30th May, 2022

SPV GLOBAL TRADING LIMITED

CIN: L27100MH1985PLC035268

Regd. Off.: 28/30, Anantwadi, Mumbai-400 002

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

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lacs)

	As At 31.03.2022 Amt (Rs.)	As At 31.03.2021 Amt (Rs.)
ASSETS		
Non-current Assets		
Property, Plant and Equipment	8,953.25	8,856.62
Capital work-in-progress	226.56	217.43
Investment in Bullion	1.40	80.45
Investment in Property	5,357.71	4,590.31
Other Intangible Assets	51.12	1.40
Financial Assets		
Investments	377.14	190.16
Other Financial Assets	47.16	36.82
Current Tax Assets (Net)	3.45	6.54
Other Non-current Assets	247.49	57.38
	15,265.28	14,037.11
Current Assets		
Inventories	15,482.13	11,575.65
Financial Assets		
Trade Receivables	12,332.54	9,941.90
Cash and Cash Equivalents	601.30	1,378.64
Other Bank Balances	1,746.35	1,711.09
Loans	2.13	1,008.75
Other Financial Assets	6.46	15.67
Other Current Assets	1,937.47	4,312.40
	32,108.40	29,944.10
TOTAL ASSETS	47,373.67	43,981.21
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	24.50	24.50
Other Equity	14,878.21	13,260.38
Non-controlling Interest	14,872.55	13,243.62
	29,775.26	26,528.49
Non-current Liabilities		
Financial Liabilities		
Borrowings	-	4.25
Other Financial Liabilities	177.37	177.37
Provisions	75.27	70.89
Deferred Tax Liabilities (net)	997.16	619.80
	1,249.80	872.31
Current Liabilities		
Financial Liabilities		
Borrowings	1,809.63	5,554.81
Trade Payables		
-Due to Micro Enterprises & Small Enterprises	-	-
-Due to Others	12,518.55	7,249.98
Other Financial Liabilities	483.23	2,067.28
Provisions	279.12	269.86
Current Tax Liabilities (Net)	-	600.08
Other Current Liabilities	1,258.07	838.38
	16,348.61	16,580.39
TOTAL EQUITY AND LIABILITIES	47,373.67	43,981.21

For SPV Global Trading Limited

Place: Mumbai

Dated : 30th May, 2022

Balkrishna Binani

Director

DIN : 00175080

2



SPV GLOBAL TRADING LIMITED
(formerly known as Tarrif Cine and Finance Ltd)

CIN: L65990MH1985PLC035268

Regd. Off : 28/30, Anantwadi, Mumbai-400 002

Email : tarrifcinefin@yahoo.com; Telephone: 022-22014001; Fax: 022-22014003

Consolidated Statement of cash flows as per Regulation 33(3)(g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

	As At 31.03.2022 Amt (Rs.in lacs)	As At 31.03.2021 Amt (Rs.in lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES :		
a) NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	4,452.05	4,049.69
ADJUSTMENTS FOR:		
Dividend Received	(4.04)	(0.66)
Provision for Doubtful Debts/Bad Debts	10.73	(1.86)
Interest Paid	507.63	558.43
Fair value (gain)/loss on Investments	(41.77)	(15.27)
Interest received	(176.65)	(196.10)
Depreciation	664.43	621.82
Interest on IT Refund	(0.51)	-
Expenses related to investment activities	0.01	-
Licence Fees, Profit on sale of Immovable Asset/Investment & compensation received	(45.94)	(45.13)
Baddebt recovered	-	(2.97)
b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	5,365.95	4,967.93
ADJUSTMENTS FOR:		
Increase /(Decrease) in Other Current Financial Liabilities	(1,584.05)	2,016.00
Increase /(Decrease) in Current Provisions	1.48	149.42
Increase /(Decrease) in Other Current Liabilities	419.69	217.25
Increase /(Decrease) in Non-current Provisions	4.38	8.41
Increase /(Decrease) in Trade and Other Payables	5,268.57	1,004.46
Increase /(Decrease) in Current Borrowings	(3,745.18)	3,179.55
(Increase)/Decrease in Other Non-current Financial Assets	(10.33)	4,271.21
(Increase)/Decrease in Other Non-current Assets	(190.11)	41.45
(Increase)/ Decrease in Inventories	(3,906.48)	(1,357.55)
(Increase)/ Decrease in Short-term Loans and Advances	1,006.62	(705.42)
(Increase)/ Decrease in Trade Receivables and Other Receivables	(2,401.37)	(4,410.27)
(Increase)/Decrease in Other Current Assets	2,374.93	(1,913.87)
(Increase)/Decrease in Other Bank Balances	(35.27)	(93.78)
(Increase)/Decrease in Other Financial Assets	9.20	0.15
CASH GENERATED FROM OPERATIONS	2,578.02	7,374.95
Income Tax Paid	-1373	(937.94)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	1,204.90	6,437.01
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets & Capital Work in progress	(737.26)	(343.37)
Purchase of Intangible Assets	(3.60)	(92.00)
(Purchases)/Sale of Investments (net)	(911.96)	(4,757.26)
Dividend Received	4.04	0.66
Interest Received	177.16	252.45
License Fees and Compensation Received	45.94	45.13
Expenses related to investment activities	(0.01)	-
NET CASH FROM/(USED IN) INVESTING ACTIVITIES	(1,425.70)	(4,894.38)
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
Proceeds from Borrowings	(4.25)	(25.17)
Interest Paid	(507.63)	(542.17)
Dividend including tax paid	(44.66)	-
Contribution from Minority Stake holder	-	0.02
NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES	(556.55)	(567.31)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(777.35)	975.31
CASH AND CASH EQUIVALENTS AS AT 1.4.2020 (OPENING BALANCE)	1378.64	403.33
CASH AND CASH EQUIVALENTS AS AT 31.3.2021 (CLOSING BALANCE)	601.30	1,378.64

For SPV Global Trading Limited

Place: Mumbai
Dated : 30th May, 2022

Balkrishna Binani
Director
DIN : 00175080

