

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,

<u>Sub</u>: Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 – Un-audited Financial Result for the half year ended 30th September, 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 half year ended 30th September, 2022.

Kindly take the same on record.

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

Vishwas Patkar Chief Financial Officer Date: 14th November,2022 Place: Mumbai

Encl: As Above







203, 2nd Floor, M Space, Sitaram Patkar Marg, Next to Meenatai Thackeray Blood Bank, Off Aarey Road, Goregaon (West), Mumbai - 400 104. Tel.: 2876 2159 Telefax: 2875 7415 E-mail: info@ssrca.com / ssrathica@gmail.com Website : www.ssrca.com

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 half year ended 30th September, 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)

ICAL FRN N 108726W MUMBA D. P. Rathi

D. P. Rathi Partner M. No. 042068

Place : Mumbai Date: 14th November, 2022 UDIN: 22042068BDCB474415

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 STANDALONE FINANCIAL	DESULTS FOD THE OUADTED	AND HALF VEAD ENDED 30TH SEPT 2022
STATEMENT OF STANDALONE FINANCIAL	RESULTS FOR THE QUARTER	AND HALF TEAK ENDED JUIH SEFT, 2022

	STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2022 (₹ in Lacs) Except EPS						
S.	PARTICULARS	3 months ended	3 months ended	3 months ended	6 Months Ended	6 Months Ended	12 Month ended
No.		30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	-	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income From Operations						
	Revenue from Operations	154.86	165.62	NIL	320.48	NIL	376.98
	Other Income	0.13	0.22	0.66	0.34	1.04	
	Total Income	154.99	165.84	0.66	320.82	1.04	424.38
2	Expenses						
	a) Purchases of Stock-in-trade	151.81	162.59	Nil	314.40	Nil	369.62
	 b) Employee Benefits expenses 	3.55	2.51	4.20	6.06	7.33	15.16
	c) Finance Costs	0.30	0.00	1.63	0.30	2.50	
	 d) Depreciation & Amortisation Exp. 	0.01	0.01	0.01	0.02	0.02	0.03
	e) Other Expenses	0.55	17.05	6.60	17.60	11.14	29.61
	Total Expenses	156.22	182.16	12.44	338.38	20.99	417.36
3	Profit / (Loss) before tax	(1.23)	(16.32)	(11.77)	(17.56)	(19.95)	7.02
4	Tax Expenses						
	Current Tax	Nil	Nil	Nil	Nil	Nil	4.88
	Earlier Years	Nil	Nil	Nil	Nil	Nil	0.02
	Deferred Tax	4.94	-1.79	1.93	3.15	2.00	(2.02)
5	Net Profit/(Loss) for the period	(6.17)	(14.53)	(13.71)	(20.70)	(21.95)	4.15
6	Other Comprehensive Income						
7	Net fair value gain/(loss) on investments in equity instruments through OCI	(0.09)	(0.19)	0.15	(0.28)	0.36	0.65
	Income tax benefit/(expense) on net fair value	(0.00)	0.09	Nil	0.09	Nil	(0.10)
	gain/(loss) on investments in equity						
	instruments through OCI						
8	Total Comprehensive Income for the year	(6.26)	(14.63)	(13.56)	(20.89)	(21.59)	
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	i. Earning per share of Rs. 10/- each						
	(a) Basic (In Rs.)	(0.31) *	(0.74) *	(5.60) *	(1.06) *	(8.90) *	1.70
	(b) Diluted (In Rs.)	(0.31) *	(0.74) *	(5.60) *	(1.06) *	(8.90) *	1.70
	*not Annualised	~ 43			~~ N		

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 14th November, 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.

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 BALKRISH

Place: Mumbai Dated :14/11/2022 Balkrishna Binani Managing Director DIN : 00175080

NA BINANI Date: 2022.11.14 16:38:53 +05'30'

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.

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Standalone Balancesheet As At 30th September,2022

Statement of Assets & LiabilitiesAs At 30-09-2022As At 31-03-2022ASSETSNon-current Assets(Luadired)Non-current Assets0.100.11Investment in Bulbion1.401.40Investment in Bubbidiary302.20302.20Financial Assets6.696.85Deferred Tax Assets (Ret)2.453.45Other Non-current Assets7.695.61Current Tax Assets (Ret)2.453.45Other Non-current Assets7.695.61Trade Receivables15.900.07Cash ad Cash Equivalents1.877.24Other Bank BalancesNill0.08Other Current Assets0.001.50Financial Assets0.001.50Current Assets15.900.07Cash ad Cash Equivalents1.877.24Other Bank BalancesNill0.08Other Current Assets338.30331.55Equity Share Capital196.0024.50Current Liabilities10.1410.13Deferred Tax Liabilities10.1410.13Deferred Tax Liabilities10.1410.13Deferred Tax Liabilities0.04NillTrade PayablesNillNillOther Current Liabilities0.692.434Other Financial Liabilities0.692.434Other Financial Liabilities0.692.434Other Current Liabilities1.29144.587Tode PayablesNilNilNil<			
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Current Liabilities Financial Liabilities Trade Payables - Due to Micro Enterprises & Small Enterprises - Due to Others Other Financial Liabilities 0.69 2.34 0ther Current Liabilities 1.29 143.53 1.97	Deferred Tax Liabilities (net)	0.04	Nil
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Financial LiabilitiesTrade Payables- Due to Micro Enterprises & Small Enterprises- Due to OthersOther Financial Liabilities0.692.34Other Current Liabilities1.29143.531.97			
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	other current Liadilities		
TOTAL EQUITY AND LIABILITIES338.30331.55		1.97	145.87
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For SPV Global Trading Limited

Place: Mumbai Dated : 14th November, 2022 Balkrishna Binani Director DIN : 00175080

(Rs.in Lacs)

SPV GLOBAL TRADING LIMITED CIN: L27100MH1985PLC035268

Standalone Cash Flow Statement for the half year ended 30th September, 2022

(Rs.in Lacs)

	As At 30-09-2022 (Unaudited)	As At 30-09-2021 (Unaudited)
 A. CASH FLOW FROM OPERATING ACTIVITIES : a) NET PROFIT/(LOSS) BEFORE TAX AND EXTRAORDINARY ITEMS ADJUSTMENTS FOR: 	(17.56)	(19.95)
Dividend Received	(0.15)	(0.16)
Fair value (gain)/loss on investments	(0.01)	(0.77)
Interest Received	(0.10)	(0.11)
Interest Paid	0.30	2.48
Depreciation and Amortisation Expenses	0.02	0.02
 b) OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES ADJUSTMENTS FOR: 	(17.50)	(18.49)
(Increase)/Decrease in Other Non-current Assets	(2.07)	(2.29)
(Increase)/Decrease in Trade Receivables	(15.83)	212.86
(Increase)/Decrease in Other Current Assets	1.50	0.11
Increase/(Decrease) in Other Financial Liabilities	(1.65)	(0.20)
Increase/(Decrease) in Other Current Liabilities	(142.24)	23.13
(Increase)/Decrease in Other Bank Balances	0.08	Nil
CASH GENERATED FROM OPERATIONS	(177.72)	215.13
Income Tax (Paid)/Refund	1.00	(0.03)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	(176.72)	215.10
B. CASH FLOW FROM INVESTING ACTIVITIES:		
(Purchases)/Sale of Investments (net)	(0.10)	(0.14)
Interest Paid		
Interest Received	0.10	0.11
Dividend Received	0.15	0.16
NET CASH FROM/(USED IN) INVESTING ACTIVITIES	0.15	0.13
C. CASH FLOW FROM FINANCIAL ACTIVITES Proceeds of Right issue of Equity shares	172	Nil
Increase/(decrease) in Borrowings	0.00	(214.05)
Interest Paid	(0.30)	(2.48)
NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES	171.20	(216.54)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(5.37)	(1.30)
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	7.24	4.62
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	1.87	3.32

BALKRISHN A BINANI For SPV Global Trading Limited

Place: Mumbai Dated : 14th November, 2022 Balkrishna Binani

Managing Director DIN: 00175080 CHARTERED ACCOUNTANTS

S. S. Rathi & Co.



203, 2nd Floor, M Space, Sitaram Patkar Marg, Next to Meenatai Thackeray Blood Bank, Off Aarey Road, Goregaon (West), Mumbai - 400 104. Tel.: 2876 2159 Telefax: 2875 7415 E-mail: info@ssrca.com / ssrathica@gmail.com Website : www.ssrca.com

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 half year ended September 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 RMIL Properties LLP (Subsidiary of Rashtriya Metal Industries Limited)	G. Stibstdiary

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. 33910.03 lacs, total net loss after tax of Rs.1848.08 lacs and total comprehensive loss of Rs. 1848.08 lacs for the quarter and Half Year ended September 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.

For S. S. Rathi & Co Chartered Accountants (ERN.108726W)

ICAI FRN N 108726 MUMB D. P. Rathi ED A

D. P. Rathi Partner M. No. 042068

Place : Mumbai Date: 14TH November, 2022 UDIN : 22042068 BDCBN P2578

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 guarter and half year ended 30th September, 2022

	(Rs. In lakhs)					n lakhs)	
S. No.	PARTICULARS	Quarter ended on			Half year	ended on	Year ended on
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	(Audited)
1	Income From Operations						
	(a) Revenue from Operations	16,232.72	17,607.33	12689.90	33,840.05	23,741.03	53,274.6
	(b) Other Income	33.57	36.45	1707.04	70.02	1,788.46	587.6
	Total Income From Operations (Net)	16,266.30	17,643.77	14,396.94	33,910.07	25,529.49	53,862.3
2	Expenses						
	a) Cost of materials consumed	12,977.56	13,531.02	10247.93	26,508.58	21,002.31	41,705.9
	b) Purchases of Stock-in-trade	151.81	162.59	Nil	314.40	Nil	369.6
	c) Changes in inventories of Finished Goods, WIPs &	3,264.44	(542.01)	(49.43)	2,722.43	(2,454.95)	(4,261.4
	Stock-in-Trade d) Employee Benefits expense	517.98	469.84	465.09	987.82	916.37	2,218.0
	e) Finance Costs	251.38	144.23	154.22	395.62	310.13	550.4
	f) Depreciation & Amortisation Exp.	168.81	169.49	170.11	338.31	334.91	664.4
	g) Other Expenses	2,015.12	2,339.80	1554.33	4,354.92	3,478.25	8.163.1
	Total Expenses	19,347.12	16,274.96	12,542.25	35,622.07	23,587.03	49,410.3
3	Profit before Exceptional items and tax	(3,080.82)	1,368.82	1854.69	(1,712.00)	1,942.46	4,452.
4	Exceptional items	Nil	Nil	Nil	(1,712.00) Nil	1,5 12.10 Ni	
5	Profit before tax	(3,080.82)	1,368.82	1,854.69	(1,712.00)	1,942.46	4,452.0
6	Tax Expenses	(5/555162/		,	(=/- ==== = /	,	,
	Current Tax	(348.00)	348.00	470.00	Nil	494.00	787.3
	Deferred Tax	121.25	34.67	544.22	155.92	448.33	377.
	Prior Period Tax adjustments	0.85	Nil	Nil	0.85	Nil	(9.
7	Net Profit for the period (5-6)	(2,854.92)	986.14	840.47	(1,868.78)	1,000.13	3,296.
8	Other Comprehensive Income						
	Net fair value gain/(loss) on investments in equity instruments through	(0.09)	(0.10)	0.15	(0.19)	0.36	0.
	OCI (net of tax)						
	Remeasurement of post employement benefit obligation (net of tax)	Nil	Nil	Nil	Nil	Nil	(5.)
9	Total Comprehensive Income for the year PROFIT ATTRIBUTABLE TO	(2,855.01)	986.04	840.61	(1,868.97)	1,000.48	3,291.4
	Owner of the Company	(1,442.02)	498.10	417.74	(943.92)	494.30	1,665.
	Non-controlling interests	(1,412.90)	488.04	422.73	(924.86)	505.83	1,631.
	TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO	(-,,	100.01		(524.00)		1,001.
	Owner of the Company	(498.24)	498.05	0.15	(0.19)	0.36	(2.
	Non-controlling interests	Nil	487.99	Nil	Nil	Nil	(2.
10	Paid-up Equity Capital (Face Value Rs.10/- per share)	196.00	196.00	24.50	196.00	24.50	24.
11	Other Equity						14,878.
12	i. Earning per share of Rs. 10/- each						
	(a) Basic (In Rs.)	(145.66) *	50.31*	343.05*	(95.35) *	408.22*	1,345.
	(b) Diluted (In Rs.)	(145.66) *	50.31*	343.05*	(95.35) *	408.22*	1,345.
	*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 14th November, 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.

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 Setember, 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.

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

BALKRISH Digitally signed by BALKRISHNA BINANI NA BINANI Date: 2022.11.14 16:40:41 +05'30'

Balkrishna Binani Director DIN : 00175080

Place: Mumbai Dated : 14th November,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 BALANCE SHEET AS AT 30TH SEPTEMBER, 2022

anonemonormemonemonemonemonemonemonemonemonemonemo		(Rs'in Lacs)
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES	As At 30.09.2022 Unaudited	As At 31.03.2022 Audited
ASSETS		
Non-current Assets		
Property, Plant and Equipment & intangiable Asset -Property, Plant and Equipment	8,683.38	8,953.25
- Other Intangible Assets	34.83	51.12
Capital work-in-progress	454.27	226.56
Investment in Bullion	1.40	1.40
Investment in Property	5,357.71	5,357.71
Financial Assets		
Investments	334.04	377.14
Other Financial Assets	47.16	47.16
Current Tax Assets (Net)	2.45	3.45
Other Non-current Assets	214.87	247.49
Current Assets	15,130.12	15,265.28
Inventories	13,552.10	15,482.13
Financial Assets	10,002.110	10,101110
Trade Receivables	10,753.29	12,332.54
Cash and Cash Equivalents	1,862.58	601.30
Other Bank Balances	1,779.88	1,746.35
Loans	8.04	2.13
Other Financial Assets	787.74	6.46
Other Current Assets	2,548.26	1,937.47
	31,291.90	32,108.40
TOTAL ASSETS	46,422.02	47,373.67
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	196.00	24.50
Other Equity	13,934.10	14,878.21
Non-controlling Interest	13,947.69	14,872.55
	28,077.79	29,775.26
Non-current Liabilities		
Financial Liabilities		
Borrowings	NIL	NIL
Other Financial Liabilities	177.37	177.37
Provisions	75.27	75.27
Deferred Tax Liabilities (net)	1,153.00	997.16
	1,405.64	1,249.80
Current Liabilities		
Financial Liabilities	F 001 10	1,000,52
Borrowings Trade Daughler	5,221.12	1,809.63
Trade Payables	NTT	NITT
-Due to Micro Enterprises & Small Enterprises -Due to Others	NIL 9,953.80	NIL 12,518.55
Other Financial Liabilities	9,953.80 557.35	483.23
Provisions	97.12	483.23 279.12
Other Current Liabilities	1,109.20	1,258.07
outor out ont habilities	16,938.59	16,348.61
TOTAL EQUITY AND LIABILITIES	46,422.02	47,373.67

For SPV Global Trading Limited

BALKRISH Digitally signed by BALKRISHNA BINANI NA BINANI Date: 2022.11.14 16:40:59 +05'30'

Place: Mumbai Dated : 14th November,2022

Balkrishna Binani Director DIN : 00175080

SPV GLOBAL TRADING LIMITED

CIN: L65990MH1985PLC035268

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

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

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022 (Rs. in Lacs) As At As At 30.09.2021 30.09.2022 A. CASH FLOW FROM OPERATING ACTIVITIES : a) NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS (1,712.00) 1,942.46 ADJUSTMENTS FOR: Dividend Received Provision for Doubtful Debts/Bad Debts (3.31)(1.44)(7.09) Interest Paid 363.50 310.12 Fair value (gain)/loss on Investments 0.01 (34.26) (115.79) (40.90) Interest received Depreciation 338.31 334.91 Interest on IT Refund (0.11)(0.00) Licence Fees, Profit on sale of Immovable Asset/Investment & compensation received (2.94) 2,425.97 (25.72)b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES (1,080.22) ADJUSTMENTS FOR: Increase /(Decrease) in Other Current Financial Liabilities 74.13 (727.51)Increase /(Decrease) in Current Provisions (148.87) (230.87) Increase /(Decrease) in Other Current Liabilities (182.00) 813.48 Increase /(Decrease) in Trade and Other Payables (2.564.76) 1.143.83 Increase /(Decrease) in Current Borrowings 3,411.49 613.55 (Increase)/Decrease in Other Non-current Financial Assets NIL (3.06) (Increase)/Decrease in Other Non-current Assets (Increase)/Decrease in Inventories 32.62 (259.00)1,930.03 (3,044.39) (Increase)/ Decrease in Short-term Loans and Advances (5.91) 402.22 1.579.25 [Increase]/ Decrease in Trade Receivables and Other Receivables [Increase]/ Decrease in Other Current Assets 269.57 (610.78) 1,289.31 (Increase)/Decrease in Other Bank Balances (33.52) (70.24) (Increase)/Decrease in Other Financial Assets CASH GENERATED FROM OPERATIONS (57.60) 2,565.26 (781.28) 1,620.17 Income Tax Paid (777.86) 0.15 NET CASH FROM/ (USED IN) OPERATING ACTIVITIES 1.787.41 1,620.31 CASH FLOW FROM INVESTING ACTIVITIES: В. Purchase of Fixed Assets & Capital Work in progress (Purchases)/Sale of Investments (net) (279.87) (44.81)(816.36) 42.81 Dividend Received 3.31 1.44 Interest Received 41.00 115.79 License Fees and Compensation Received NET CASH FROM/(USED IN) INVESTING ACTIVITIES 25.72 2.94 (740.99) (167.03)C. CASH FLOW FROM FINANCIAL ACTIVITES Proceeds from Borrowings NIL (4.25) Interest Paid (363.50) (310.12) Proceeds of Right issue of Equity shares NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES 171.50 (314.37) (192.00)NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS 1,261.29 732.04 CASH AND CASH EQUIVALENTS 601.30 1378.64 (OPENING BALANCE) CASH AND CASH EQUIVALENTS 1,862.58 2,110.69 (CLOSING BALANCE)

For SPV Global Trading Limited

BALKRISH Digitally signed by BALKRISHINA BINAN NA BINANI Date: 2022.11.14 16:41:15 +05'30'

Balkrishna Binani

Director DIN : 00175080

DIN:00

Place: Mumbai Dated : 14th November,2022