



# 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 half year ended 30<sup>th</sup> 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 30<sup>th</sup> 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: 14<sup>th</sup> November, 2022

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 half year ended 30<sup>th</sup> 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.

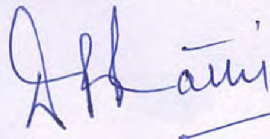
We conducted our review in accordance with the Standard on Review Engagement (SRE)2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain 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)**



**D. P. Rathi**  
**Partner**  
**M. No. 042068**

**Place : Mumbai**  
**Date: 14<sup>th</sup> November, 2022**  
**UDIN: 22042068BDCBAJ4415**

**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 RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2022**

(₹ in Lacs) Except EPS

S. No.	PARTICULARS	3 months ended 30/09/2022	3 months ended 30/06/2022	3 months ended 30/09/2021	6 Months Ended 30/09/2022	6 Months Ended 30/09/2021	12 Month ended 31/03/2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income From Operations</b>						
	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	47.40
	<b>Total Income</b>	<b>154.99</b>	<b>165.84</b>	<b>0.66</b>	<b>320.82</b>	<b>1.04</b>	<b>424.38</b>
2	<b>Expenses</b>						
	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	2.94
	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
	<b>Total Expenses</b>	<b>156.22</b>	<b>182.16</b>	<b>12.44</b>	<b>338.38</b>	<b>20.99</b>	<b>417.36</b>
3	<b>Profit / (Loss) before tax</b>	<b>(1.23)</b>	<b>(16.32)</b>	<b>(11.77)</b>	<b>(17.56)</b>	<b>(19.95)</b>	<b>7.02</b>
4	<b>Tax Expenses</b>						
	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	<b>Net Profit/(Loss) for the period</b>	<b>(6.17)</b>	<b>(14.53)</b>	<b>(13.71)</b>	<b>(20.70)</b>	<b>(21.95)</b>	<b>4.15</b>
6	<b>Other Comprehensive Income</b>						
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 gain/(loss) on investments in equity instruments through OCI	(0.00)	0.09	Nil	0.09	Nil	(0.10)
8	<b>Total Comprehensive Income for the year</b>	<b>(6.26)</b>	<b>(14.63)</b>	<b>(13.56)</b>	<b>(20.89)</b>	<b>(21.59)</b>	<b>4.69</b>
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						
	<b>(a) Basic (In Rs.)</b>	<b>(0.31) *</b>	<b>(0.74) *</b>	<b>(5.60) *</b>	<b>(1.06) *</b>	<b>(8.90) *</b>	<b>1.70</b>
	<b>(b) Diluted (In Rs.)</b>	<b>(0.31) *</b>	<b>(0.74) *</b>	<b>(5.60) *</b>	<b>(1.06) *</b>	<b>(8.90) *</b>	<b>1.70</b>
	*not Annualised						

- 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.
- 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.
- 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**  
Managing Director  
DIN : 00175080

Place: Mumbai  
Dated : 14/11/2022

**SPV GLOBAL TRADING LIMITED****CIN: L27100MH1985PLC035268**

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

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

**Standalone Balancesheet As At 30th September,2022****(Rs.in Lacs)**

<b>Statement of Assets &amp; Liabilities</b>	<b>As At 30-09-2022 (Unaudited)</b>	<b>As At 31-03-2022 (Audited)</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Intangible Assets	0.10	0.11
Investment in Bullion	1.40	1.40
Investment in Subsidiary	302.20	302.20
<b>Financial Assets</b>		
Investments	6.69	6.85
Deferred Tax Asset (net)	Nil	3.02
Current Tax Assets (Net)	2.45	3.45
Other Non-current Assets	7.69	5.61
	<b>320.53</b>	<b>322.65</b>
<b>Current Assets</b>		
<b>Financial Assets</b>		
Trade Receivables	15.90	0.07
Cash and Cash Equivalents	1.87	7.24
Other Bank Balances	Nil	0.08
Other Current Assets	0.00	1.50
	<b>17.78</b>	<b>8.89</b>
<b>TOTAL ASSETS</b>	<b>338.30</b>	<b>331.55</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	196.00	24.50
Other Equity	130.15	151.05
	<b>326.15</b>	<b>175.55</b>
<b>Liabilities</b>		
<b>Non-current Liabilities</b>		
<b>Financial Liabilities</b>		
- Borrowings	10.14	10.13
Deferred Tax Liabilities (net)	0.04	Nil
	<b>10.18</b>	<b>10.13</b>
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>		
Trade Payables		
- Due to Micro Enterprises & Small Enterprises	Nil	Nil
- Due to Others	Nil	Nil
Other Financial Liabilities	0.69	2.34
Other Current Liabilities	1.29	143.53
	<b>1.97</b>	<b>145.87</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>338.30</b>	<b>331.55</b>

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**For SPV Global Trading Limited****Place: Mumbai****Dated : 14th November, 2022****Balkrishna Binani****Director****DIN : 00175080**

**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)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
a) <b>NET PROFIT/(LOSS) BEFORE TAX AND EXTRAORDINARY ITEMS</b>	<b>(17.56)</b>	<b>(19.95)</b>
<b>ADJUSTMENTS FOR:</b>		
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>b) OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES</b>	<b>(17.50)</b>	<b>(18.49)</b>
<b>ADJUSTMENTS FOR:</b>		
(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
<b>CASH GENERATED FROM OPERATIONS</b>	<b>(177.72)</b>	<b>215.13</b>
Income Tax (Paid)/Refund	1.00	(0.03)
<b>NET CASH FROM/(USED IN) OPERATING ACTIVITIES</b>	<b>(176.72)</b>	<b>215.10</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
(Purchases)/Sale of Investments (net)	(0.10)	(0.14)
Interest Paid		
Interest Received	0.10	0.11
Dividend Received	0.15	0.16
<b>NET CASH FROM/(USED IN) INVESTING ACTIVITIES</b>	<b>0.15</b>	<b>0.13</b>
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Proceeds of Right issue of Equity shares	172	Nil
Increase/(decrease) in Borrowings	0.00	(214.05)
Interest Paid	(0.30)	(2.48)
<b>NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES</b>	<b>171.20</b>	<b>(216.54)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(5.37)</b>	<b>(1.30)</b>
<b>CASH AND CASH EQUIVALENTS (OPENING BALANCE)</b>	<b>7.24</b>	<b>4.62</b>
<b>CASH AND CASH EQUIVALENTS (CLOSING BALANCE)</b>	<b>1.87</b>	<b>3.32</b>

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**For SPV Global Trading Limited**

**Place: Mumbai**  
**Dated : 14th November, 2022**

**Balkrishna Binani**  
**Managing Director**  
**DIN : 00175080**





**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").

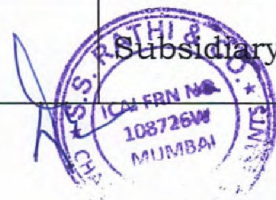
This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under 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:

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

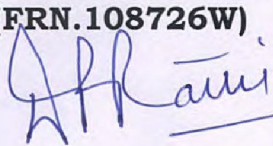




Based on our review conducted and procedures performed as stated in above and based on the consideration of the review reports of the other auditors referred below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition 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**  
**(FRN.108726W)**



**D. P. Rathi**  
**Partner**  
**M. No. 042068**

**Place : Mumbai**

**Date: 14<sup>TH</sup> November, 2022**

**UDIN : 220420683DCBNP2578**



**Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30th September, 2022**

(Rs. In lakhs)

S. No.	PARTICULARS	Quarter ended on			Half year ended on		Year ended on (Audited)
		30-09-2022 (Unaudited)	30-06-2022 (Unaudited)	30-09-2021 (Unaudited)	30-09-2022 (Unaudited)	30-09-2021 (Unaudited)	
1	<b>Income From Operations</b>						
	(a) Revenue from Operations	16,232.72	17,607.33	12689.90	33,840.05	23,741.03	53,274.68
	(b) Other Income	33.57	36.45	1707.04	70.02	1,788.46	587.69
	<b>Total Income From Operations (Net)</b>	<b>16,266.30</b>	<b>17,643.77</b>	<b>14,396.94</b>	<b>33,910.07</b>	<b>25,529.49</b>	<b>53,862.37</b>
2	<b>Expenses</b>						
	a) Cost of materials consumed	12,977.56	13,531.02	10247.93	26,508.58	21,002.31	41,705.99
	b) Purchases of Stock-in-trade	151.81	162.59	Nil	314.40	Nil	369.62
	c) Changes in inventories of Finished Goods, WIPs & Stock-in-Trade	3,264.44	(542.01)	(49.43)	2,722.43	(2,454.95)	(4,261.42)
	d) Employee Benefits expense	517.98	469.84	465.09	987.82	916.37	2,218.09
	e) Finance Costs	251.38	144.23	154.22	395.62	310.13	550.45
	f) Depreciation & Amortisation Exp.	168.81	169.49	170.11	338.31	334.91	664.43
	g) Other Expenses	2,015.12	2,339.80	1554.33	4,354.92	3,478.25	8,163.16
	<b>Total Expenses</b>	<b>19,347.12</b>	<b>16,274.96</b>	<b>12,542.25</b>	<b>35,622.07</b>	<b>23,587.03</b>	<b>49,410.32</b>
3	<b>Profit before Exceptional items and tax</b>	<b>(3,080.82)</b>	<b>1,368.82</b>	1854.69	(1,712.00)	1,942.46	4,452.05
4	Exceptional items	Nil	Nil	Nil	Nil	Nil	Nil
5	<b>Profit before tax</b>	<b>(3,080.82)</b>	<b>1,368.82</b>	<b>1,854.69</b>	<b>(1,712.00)</b>	<b>1,942.46</b>	<b>4,452.05</b>
6	<b>Tax Expenses</b>						
	Current Tax	(348.00)	348.00	470.00	Nil	494.00	787.28
	Deferred Tax	121.25	34.67	544.22	155.92	448.33	377.26
	Prior Period Tax adjustments	0.85	Nil	Nil	0.85	Nil	(9.19)
7	<b>Net Profit for the period (5-6)</b>	<b>(2,854.92)</b>	<b>986.14</b>	<b>840.47</b>	<b>(1,868.78)</b>	<b>1,000.13</b>	<b>3,296.71</b>
8	<b>Other Comprehensive Income</b>						
	Net fair value gain/(loss) on investments in equity instruments through OCI (net of tax)	(0.09)	(0.10)	0.15	(0.19)	0.36	0.54
	Remeasurement of post employment benefit obligation (net of tax)	Nil	Nil	Nil	Nil	Nil	(5.82)
9	<b>Total Comprehensive Income for the year</b>	<b>(2,855.01)</b>	<b>986.04</b>	<b>840.61</b>	<b>(1,868.97)</b>	<b>1,000.48</b>	<b>3,291.43</b>
	<b>PROFIT ATTRIBUTABLE TO</b>						
	Owner of the Company	(1,442.02)	498.10	417.74	(943.92)	494.30	1,665.17
	Non-controlling interests	(1,412.90)	488.04	422.73	(924.86)	505.83	1,631.54
	<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO</b>						
	Owner of the Company	(498.24)	498.05	0.15	(0.19)	0.36	(2.67)
	Non-controlling interests	Nil	487.99	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	i. Earning per share of Rs. 10/- each						
	(a) Basic (In Rs.)	(145.66) *	50.31*	343.05*	(95.35) *	408.22*	1,345.59
	(b) Diluted (In Rs.)	(145.66) *	50.31*	343.05*	(95.35) *	408.22*	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 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.
- 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 (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.

- 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**  
Digitally signed by BALKRISHNA 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**

(Rs'in Lacs)

<b>CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES</b>	<b>As At 30.09.2022 Unaudited</b>	<b>As At 31.03.2022 Audited</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Property, Plant and Equipment & intangible Asset	8,683.38	8,953.25
-Property, Plant and Equipment		
- 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
	<b>15,130.12</b>	<b>15,265.28</b>
<b>Current Assets</b>		
Inventories	13,552.10	15,482.13
Financial Assets		
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
	<b>31,291.90</b>	<b>32,108.40</b>
<b>TOTAL ASSETS</b>	<b>46,422.02</b>	<b>47,373.67</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	196.00	24.50
Other Equity	13,934.10	14,878.21
Non-controlling Interest	13,947.69	14,872.55
	<b>28,077.79</b>	<b>29,775.26</b>
<b>Non-current Liabilities</b>		
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
	<b>1,405.64</b>	<b>1,249.80</b>
<b>Current Liabilities</b>		
Financial Liabilities		
Borrowings	5,221.12	1,809.63
Trade Payables		
-Due to Micro Enterprises & Small Enterprises	NIL	NIL
-Due to Others	9,953.80	12,518.55
Other Financial Liabilities	557.35	483.23
Provisions	97.12	279.12
Other Current Liabilities	1,109.20	1,258.07
	<b>16,938.59</b>	<b>16,348.61</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>46,422.02</b>	<b>47,373.67</b>

**For SPV Global Trading Limited**

BALKRISH  
NA BINANI

**Balkrishna Binani**  
**Director**  
**DIN : 00175080**

**Place: Mumbai**  
**Dated : 14th November,2022**

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BALKRISHNA BINANI  
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**SPV GLOBAL TRADING LIMITED**

CIN: L65990MH1985PLC035268

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

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

**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022**

**(Rs. in Lacs)**

	<b>As At 30.09.2022</b>	<b>As At 30.09.2021</b>
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
a) NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	(1,712.00)	1,942.46
ADJUSTMENTS FOR:		
Dividend Received	(3.31)	(1.44)
Provision for Doubtful Debts/Bad Debts	-	(7.09)
Interest Paid	363.50	310.12
Fair value (gain)/loss on Investments	0.01	(34.26)
Interest received	(40.90)	(115.79)
Depreciation	338.31	334.91
Interest on IT Refund	(0.11)	(0.00)
Licence Fees, Profit on sale of Immovable Asset/Investment & compensation received	(25.72)	(2.94)
b) OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(1,080.22)	2,425.97
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	32.62	(259.00)
(Increase)/ Decrease in Inventories	1,930.03	(3,044.39)
(Increase)/ Decrease in Short-term Loans and Advances	(5.91)	402.22
(Increase)/ Decrease in Trade Receivables and Other Receivables	1,579.25	269.57
(Increase)/Decrease in Other Current Assets	(610.78)	1,289.31
(Increase)/Decrease in Other Bank Balances	(33.52)	(70.24)
(Increase)/Decrease in Other Financial Assets	(781.28)	(57.60)
CASH GENERATED FROM OPERATIONS	1,620.17	2,565.26
Income Tax Paid	0.15	(777.86)
NET CASH FROM/(USED IN) OPERATING ACTIVITIES	1,620.31	1,787.41
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets & Capital Work in progress	(279.87)	(44.81)
(Purchases)/Sale of Investments (net)	42.81	(816.36)
Dividend Received	3.31	1.44
Interest Received	41.00	115.79
License Fees and Compensation Received	25.72	2.94
NET CASH FROM/(USED IN) INVESTING ACTIVITIES	(167.03)	(740.99)
<b>C. CASH FLOW FROM FINANCIAL ACTIVITIES</b>		
Proceeds from Borrowings	NIL	(4.25)
Interest Paid	(363.50)	(310.12)
Proceeds of Right issue of Equity shares	171.50	
NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES	(192.00)	(314.37)
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,261.29	732.04
<b>CASH AND CASH EQUIVALENTS (OPENING BALANCE)</b>	601.30	1378.64
<b>CASH AND CASH EQUIVALENTS (CLOSING BALANCE)</b>	1,862.58	2,110.69

**For SPV Global Trading Limited**

BALKRISHNA BINANI  
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BALKRISHNA BINANI  
Date: 2022.11.14  
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**Balkrishna Binani  
Director  
DIN : 00175080**

**Place: Mumbai  
Dated : 14th November, 2022**