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, Fort,
Mumbai– 400 001.

Date:04th November 2026

Scrip Code: 512221

Sub: Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 – Standalone Un-Audited Financial Results for the second quarter ended 30th September 2026

We are submitting the Standalone Un-Audited Financial Result along with the Limited Review Report on Un-Audited Financial Result - Standalone of the SPV Global Trading Limited for the second quarter ended 30th September 2026.

The Meeting of the Board of Directors of the Company commenced at 02.30 p.m. and concluded at 05:00 p.m.

Thanking you,

FOR SPV GLOBAL TRADING LIMITED

Balkrishna Binani
Digitally signed by Balkrishna Binani
Date: 2026.11.04 18:22:01 +05'30'

BALKRISHNA BINANI
Managing Director
DIN: 00175080

INDIA
SIGMAC & CO
Chartered Accountants

Independent Auditor's Review Report on the Quarter and Half Year ended Unaudited 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

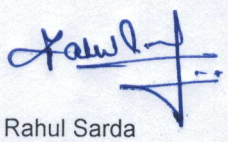
1. We have reviewed the accompanying Statement of Unaudited Financial Results of **SPV Global Trading Limited** ('the Company') for the quarter and half year ended 30th September, 2026, (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (the "Listing Regulations"), as amended.

2. 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, read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement 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 of interim financial information is limited primarily to making inquiries of company personnel 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 of Auditing specified under section 143(10) of the Companies Act, 2013 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.

4. Based on our review conducted as stated in paragraph 3 above, 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S I G M A C & C O
Chartered Accountants
Firm Reg No. 116351W





Rahul Sarda
Partner
ICAI M No. 135501
Date: 04th November, 2026
Place: Mumbai
UDIN: **26135501NSHJMQ2815**

SPV GLOBAL TRADING LIMITED

CIN: L27100MH1985PLC035268
Regd.Off : 28/30, Anantwadi, Mumbai-400 002
Email : spvglobaltrading@gmail.com; Telephone: 022-22014001 ; 022-26214566

Statement of Unaudited Financial Results for the Quarter and Six months Ended 30th September, 2026

(Rs. In Lakhs, except EPS)

SR.NO	Particulars	Quarter ended			Six Months ended		Year Ended
		30th September, 2026	30th June, 2026	30th September, 2025	30th September, 2026	30th September, 2025	31st March, 2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income from Operations**						
	a) Revenue from Operations	219.00	-	-	219.00	-	1,186.27
	b) Other Income	326.74	441.12	1.19	767.86	2.40	96.69
	Total Income	**545.74**	**441.12**	**1.19**	**986.86**	**2.40**	**1,282.96**
2	**Expenses**						
	a) Purchases of Stock-in-trade	372.32	-	-	372.32	-	1,163.01
	b) Changes in inventories of stock-in-trade	(206.06)	-		(206.06)		-
	c) Employee Benefits expenses	98.62	93.77	5.24	192.38	8.24	35.68
	d) Finance Costs	10.39	6.65	0.00	17.03	30.07	33.30
	e) Depreciation & Amortisation Exp.	45.03	40.56	0.00	85.59	0.01	14.39
	f) Other Expenses	92.57	83.04	0.74	175.60	4.82	1,031.74
	Total Expenses	**412.86**	**224.01**	**5.98**	**636.86**	**43.14**	**2,278.12**
3	**Profit / (Loss) before exceptional items and tax**	**132.88**	**217.11**	**(4.78)**	**350.00**	**(40.73)**	**(995.16)**
	Exceptional items - Profit on disposal of subsidiary	-	-	-	-	-	**30,714.64**
	Profit / (Loss) before tax	**132.88**	**217.11**		**350.00**		**29,719.48**
4	**Tax expense**						
	(1) Current tax	51.43	47.01	-	98.44	-	4,257.26
	(2) Deferred tax	(9.70)	3.96	(1.22)	(5.74)	(10.30)	2.27
	Total Tax expense	**41.73**	**50.97**	**(1.22)**	**92.70**	**(10.30)**	**4,259.53**
5	**Net Profit/(Loss) for the period**	**91.16**	**166.14**	**(3.56)**	**257.30**	**(30.43)**	**25,459.95**
6	**Other comprehensive income**						
7	Net fair value gain/(loss) on investments in equity instruments through OCI	(261.97)	42.02	(0.17)	(219.95)	0.08	(11.09)
8	Income tax benefit/(expense) on net fair value gain/(loss) on investments in equity instruments through OCI	38.26	(8.53)	0.03	29.72	(0.00)	2.54
9	**Total other comprehensive income ('OCI')**	**(223.71)**	**33.49**	**(0.13)**	**(190.22)**	**0.08**	**(8.55)**
10	**Total comprehensive income for the year (comprising profit and OCI for the year)**	**(132.55)**	**199.63**	**(3.69)**	**67.08**	**(30.35)**	**25,451.41**
11	Paid-up Equity Capital (Face Value Rs.10/- per share)	**196.00**	**196.00**	**196.00**	**196.00**	**196.00**	**196.00**
12	Other Equity						**25,691.76**
13	i. Earning per share of Rs. 10/- each						
	(a) Basic (In Rs.)	4.65*	8.48*	(0.18)*	13.13*	(1.55)*	1,298.98
	(b) Diluted (In Rs.)	4.65*	8.48*	(0.18)*	13.13*	(1.55)*	1,298.98
	*not Annualised						

NOTES

1 The above unaudited results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) 2015, as amended have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 4th November, 2026. 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 relevant Rules thereunder. These results have been subjected to limited review by the Statutory Auditors of the Company.

2 **Sale of stake in M/s. RASHTRIYA METAL INDUSTRIES LIMITED (RMIL)**

The Holding Company disposed of its entire shareholding of 54.9% of paid-up equity share capital of its subsidiary "Rashtriya Metal Industries Limited" for a consideration of Rs 31,016.84 Lakhs and consequently "Rashtriya Metal Industries Limited" had ceased to be a subsidiary of the company with effect from 12th March,2026. The excess consideration received over cost of investment, i.e. Rs 30,714.64 was disclosed as "Exceptional Item" in the financial results for the quarter and year ended 31st March 2026.

3 The Company is engaged solely in trading activity segment and all activities of the Company revolve around this business. As such there is no other reportable segment as defined by the Indian Accounting Standard - 108 on "Operating Segment" issued by the Institute of Chartered Accountants of India.

4 Figures to the previous periods have been regrouped, wherever necessary, to facilitate comparison with the figures of the current period.

Place: Mumbai
Dated: 04th November, 2026

Balkrishna Binani
Managing Director
DIN : 00175080

SPV GLOBAL TRADING LIMITED MUMBAI

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Balance Sheet as at 30th September,2026

(Rs.in Lakhs)

Particulars	As at 30.09.2026 (Unaudited) Rs in Lakhs	As at 31.03.2026 (Audited) Rs in Lakhs
ASSETS		
(1) Non-current assets		
Property, plant and equipment & intangible assets	358.36	186.81
Right-of-use asset	143.67	-
Investment in bullion	1.40	1.40
Financial assets		
Investments	13,916.06	1,309.31
Other financial assets	9,478.07	-
Deferred tax assets (net)	38.55	0.96
Non-current tax assets (net)	40.78	26.18
Other non-current assets	241.57	193.71
Total non-current assets	**24,218.47**	**1,718.39**
(2) Current assets		
Inventories	206.06	-
Financial assets		
Cash and cash equivalents	143.26	24,383.62
Loans	1,650.00	-
Other financial assets	318.62	78.39
Other current assets	5.49	10.19
Total current assets	**2,323.44**	**24,472.20**
TOTAL ASSETS	**26,541.90**	**26,190.58**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	196.00	196.00
Other equity	25,758.86	25,691.76
Total equity	**25,954.86**	**25,887.76**
Liabilities		
(1) Non-current liabilities		
Financial liabilities		
Borrowings	277.46	133.35
Lease liabilities	93.60	-
Deferred tax liabilities (net)	-	-
Total non-current liabilities	**371.06**	**133.35**
(2) Current liabilities		
Financial liabilities		
Trade payables		
- Due to Micro & Small Enterprises	-	-
- Due to Others	-	-
Other financial liabilities	179.14	48.35
Current tax liabilities (net)	-	NIL
Other current liabilities	36.85	121.12
Total current liabilities	**215.99**	**169.47**
TOTAL EQUITY AND LIABILITIES	**26,541.90**	**26,190.58**

For SPV Global Trading Limited

SPV GLOBAL TRADING LIMITED MUMBAI

Balkrishna Binani
Director
DIN : 00175080

Place: Mumbai
Dated: 04th November, 2026

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Cash Flow Statement for the Six months ended 30th September, 2026

(Rs.in Lakhs)

	Particulars	For Six months ended 30-09-2026 (Unaudited)	For Six months ended 30-09-2025 (Unaudited)
A.	**CASH FLOW FROM OPERATING ACTIVITIES :**		
a)	**NET PROFIT/(LOSS) BEFORE TAX AND EXTRAORDINARY ITEMS**	**350.00**	**(40.73)**
	ADJUSTMENTS FOR:		
	Dividend Received	(25.93)	(0.27)
	Fair value (gain)/loss on investments	(25.10)	(1.95)
	Profit on sale of Investment	(75.16)	-
	Notional interest income on security deposit	(0.79)	
	Interest Received	(639.45)	-
	Interest Paid	17.03	30.07
	Depreciation and Amortisation Expenses	85.59	0.01
b)	**OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES**	**(313.81)**	**(12.88)**
	ADJUSTMENTS FOR:		
	(Increase)/Decrease in Other Non-current Assets	(47.86)	-
	(Increase)/Decrease in Trade Receivables	-	-
	(Increase)/Decrease in Inventories	(206.06)	-
	(Increase)/Decrease in Loans	(1,650.00)	-
	(Increase)/Decrease in Current Tax Assets	-	(0.02)
	(Increase)/Decrease in Other Current Assets	4.70	(1.02)
	(Increase)/Decrease in Other Financial Assets	(54.86)	-
	Increase/(Decrease) in Other Financial Liabilities	2.83	(0.03)
	Increase/(Decrease) in Other Current Liabilities	(84.27)	1.29
	CASH GENERATED FROM OPERATIONS	**(2,349.33)**	**(12.65)**
	Income Tax (Paid)/Refund	**(115.15)**	**-**
	NET CASH FROM/(USED IN) OPERATING ACTIVITIES	**(2,464.48)**	**(12.65)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**		
	(Purchases)/Sale of Investments (net)	(12,877.94)	(70.41)
	Purchase of Property, Plant and Equipment	(233.97)	-
	Security Deposit paid for leased premises	(25.00)	-
	Investment in Bank Deposits (original maturity of more than 12 months)	(9,458.74)	-
	Interest Received	646.56	-
	Dividend Received	24.96	0.27
	NET CASH FROM/(USED IN) INVESTING ACTIVITIES	**(21,924.13)**	**(70.14)**
C.	**CASH FLOW FROM FINANCIAL ACTIVITIES**		
	Increase/(decrease) in Borrowings	183.61	-
	Payment of Lease Liabilities	(24.50)	-
	Interest Paid	(10.86)	(30.07)
	NET CASH FROM/(USED IN) FINANCIAL ACTIVITIES	**148.25**	**(30.07)**
	NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(24,240.36)**	**(112.86)**
	CASH AND CASH EQUIVALENTS (OPENING BALANCE)	24,383.62	116.76
	CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	**143.26**	**3.90**

Place: Mumbai
Dated: 04th November, 2026

SPV GLOBAL TRADING LIMITED MUMBAI

For SPV Global Trading Limited

Balkrishna Binani
Managing Director
DIN : 00175080