S I G M A C & CO
Chartered Accountants

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Independent Auditor's Review Report on Quarterly 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 ended 30th June, 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 "Regulation"), 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 and in compliance with Regulation 33 of the Listing Regulations. 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's 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

SIGMAC & CO MUMBAI Chartered Accountants

Rahul Sarda
Partner
ICAI M No. 135501
Date: 12th August, 2026
Place: Mumbai
UDIN: 26135501NWOYFD1704

SPV GLOBAL TRADING LIMITED
CIN: L27100MH1985PLC035268
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Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2026

(Rs. In Lakhs, except EPS)

SR.NO	Particulars	Quarter Ended			Year Ended
		30th June, 2026	31st March, 2026	30th June, 2025	31st March, 2026
		Unaudited	Audited	Unaudited	Audited
1	**Income from Operations**				
	Revenue from Operations	6.28	1,186.27	-	1,186.27
	Other Income	434.84	93.23	1.21	96.69
	Total Income	**441.12**	**1,279.50**	**1.21**	**1,282.96**
2	**Expenses**				
	a) Purchases of Stock-in-trade	-	1,163.01	-	1,163.01
	b) Employee Benefits expenses	93.77	23.98	3.00	35.68
	c) Finance Costs	6.65	2.58	30.07	33.30
	d) Depreciation & Amortisation Exp.	40.56	14.37	0.01	14.39
	e) Other Expenses	83.04	1,026.90	4.08	1,031.74
	Total Expenses	**224.01**	**2,230.84**	**37.16**	**2,278.12**
3	**Profit/(Loss) before exceptional items and tax**	**217.11**	**(951.34)**	**(35.95)**	**(995.16)**
4	**Exceptional Items (Refer Note 3 below)**	-	**30,714.64**	-	**30,714.64**
5	**Profit / (Loss) before tax**	**217.11**	**29,763.30**	**(35.95)**	**29,719.48**
6	**Tax expense**				
	(1) Current tax	47.01	4,257.26	-	4,257.26
	(2) Deferred tax	3.96	13.35	(9.08)	2.27
	Total Tax expense	**50.97**	**4,270.61**	**(9.08)**	**4,259.53**
7	**Net Profit/(Loss) for the period**	**166.14**	**25,492.69**	**(26.87)**	**25,459.95**
8	**Other comprehensive income**				
9	Net fair value gain/(loss) on investments in equity instruments through OCI	42.02	(11.25)	0.25	(11.09)
10	Income tax benefit/(expense) on net fair value gain/(loss) on investments in equity instruments through OCI	(8.53)	2.56	(0.04)	2.54
11	**Total other comprehensive income ('OCI')**	**33.49**	**(8.69)**	**0.21**	**(8.55)**
12	**Total comprehensive income for the year (comprising profit and OCI for the year)**	**199.63**	**25,484.00**	**(26.66)**	**25,451.41**
13	Paid-up Equity Capital (Face Value Rs.10/- per share)	**196.00**	**196.00**	**196.00**	**196.00**
14	Other Equity				**25,691.76**
15	i. Earning per share of Rs. 10/- each				
	(a) Basic (In Rs.)	8.48*	1300.65*	(1.83)*	1,298.98
	(b) Diluted (In Rs.)	8.48*	1300.65*	(1.83)*	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 12 August, 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 During the quarter ended 30th June, 2026, the Company is engaged solely in lending activity and all activities of the Company revolved 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.

3 **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.

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

Place: Mumbai
Dated: 12th August, 2026

SPV GLOBAL TRADING LIMITED MUMBAI

Balkrishna Binani
Managing Director
DIN : 00175080