



## KHYATI GLOBAL VENTURES LIMITED

(formerly known as KHYATI ADVISORY SERVICES LIMITED)

(Govt. recognized 2 STAR EXPORT HOUSE) CIN: L67190MH1993PLC071894

54, Juhu Supreme Shopping Centre, Gulmohar Cross Road No.9, JVPD, Juhu Scheme, Mumbai 400049

Email:info@kgv.co.in Website: www.kgv.co.in Tel: +91-22- 26255959 GST:27AAACK1682P1Z3

May 29, 2026

To,  
Listing Department,  
BSE Limited Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

**Scrip Code -544270**

**Sub: Outcome of Board Meeting held on Friday May 29, 2026**

Dear Sir / Madam,

In continuation of our letter dated May 25, 2026, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on May 29, 2026, inter alia considered and approved the following;

1. Audited Financial Results (Standalone and Consolidated) for the Half Year and Financial Year ended 31st March, 2026.

Audited Financial Results (Standalone and Consolidated) for the Half Year and Financial Year ended 31st March, 2026, together with Auditor's Report with unmodified opinion thereon.

The aforesaid Audited Financial Results (Standalone and Consolidated) were reviewed by the Audit Committee and subsequently, approved and taken on record by the Board of Directors of the Company at their respective meetings held today, i.e. Friday, 29 May, 2026.

We are enclosing herewith the following:

- a. The Audited Financial Results (Standalone and Consolidated) for the Half Year and Financial Year ended 31st March, 2026 together with Statutory Auditor's Report thereon.
- b. Declaration pursuant to Regulation 33(3)(d) of Listing Regulations.



## **KHYATI GLOBAL VENTURES LIMITED**

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2. Re-appointment of Mr. Sanjay Dholakia, Company Secretary (M. No. F2655) proprietor of M/s Sanjay Dholakia and Associates (peer reviewed firm) as Secretarial Auditor of the Company for the financial year 2026-2027.
3. Re-appointment of CA Milind Shah, Chartered Accountant (M. No. 107119) proprietor of M/s Milind P. Shah & Co (FRN: - 159597W), as the Internal Auditor of the Company for the financial year 2026-2027.

The Board Meeting commenced at 02.00 P.M. and concluded at 02.30 P.M

The aforesaid results are also being disseminated on Company's website at [www.kgv.co.in](http://www.kgv.co.in)

The Trading Window under SEBI (Prohibition of Insider Trading) Regulations, 2015 which was closed for trading from April 01, 2026 and shall reopen on and from May 30, 2026 for the Directors and Designated Persons

You are requested to kindly update above information on your record.

Thanking You,

Yours Faithfully,

**For Khyati Global Ventures Limited**  
**(formerly known as Khyati Advisory Services Limited)**

**Fena Jain**  
**Company Secretary and Compliance Officer**  
**M. No. A76741**



# SARATH & ASSOCIATES

CHARTERED ACCOUNTANTS

*Mumbai Office* :4<sup>th</sup> Floor, Indian Globe Chambers, W.H Marg, D.N. Road, Mumbai-400001  
Tel : 022-22693132, 022-22621348, Email:calakshmi.rao@gmail.com/casarathmumbai@gmail.com

## INDEPENDENT AUDITORS' REPORT

**Independent Auditors' Report on the Annual audited financial results of KHYATI GLOBAL VENTURES LIMITED (formerly known as Khati Advisory Services Limited) for the year ended 31<sup>st</sup> March, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015.**

To

**The Members of  
KHYATI GLOBAL VENTURES LIMITED  
(formerly known as Khyati Advisory Services Limited)**

**Report on audit of Financial Result**

**Opinion**

We have audited the accompanying financial results of **KHYATI GLOBAL VENTURES LIMITED (formerly known as Khati Advisory Services Limited)** ( hereinafter referred to as "the company") for the year ended 31<sup>st</sup> March, 2026 and the year- to date results for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026 and statement of assets and liabilities and statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015,(‘listing regulations’)

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) Are presented In accordance with the requirements of Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015 in this regard; and
- (ii) Give true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended 31<sup>st</sup> March 2026 and the year- to date results for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026.



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## **Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (“the ICAI”). Our responsibilities under those standards are further described in the ‘Auditor’s Responsibilities for the Audit of Financial Results’ section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

## **Managements and Board of Director’s Responsibilities for the Financial Results**

These financial results have been prepared on the basis of the annual financial statements.

The company’s Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the statement of assets and liabilities and statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (“the Act”) read with relevant issues 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 accounting policies; making judgement and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.



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In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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 of the Company is responsible for overseeing the financial reporting process of the Company.

## **Auditor's Responsibilities for the Audit of Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

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

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in 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 financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the financial results represent the underlying transactions and events in the manner that achieves fair presentation.

We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

**For Sarath & Associates**  
**Chartered Accountants**  
**FRN: 005120S**



**CA G Yaswanth Kumar**  
**Partner M. No. 250400**  
**Place: Mumbai**  
**Date: 29.05.2026**  
**UDIN: 26250400FPYQHG1582**

Khyati Global Ventures Limited (Formerly known as Khyati Advisory Services Limited CIN: L67190MH1993PLC071894 Standalone Audited Financial Results for the year ended March 31, 2026 <i>(Rupees in lacs, unless otherwise mentioned)</i> )						
Sr. No.	Particulars	Standalone Results				
		Half year Ended		Year ended	Year ended	
		Audited 31-Mar-26	Un-Audited 30-Sep-25	Audited 31-Mar-25	Audited 31-Mar-26	Audited 31-Mar-25
1	<b>Revenue</b>					
	(a) Revenue from operations	6674.23	6527.64	6119.76	13201.87	12074.56
	(b) Other Income	30.85	25.76	87.43	56.61	51.45
	<b>Total Revenue</b>	<b>6705.08</b>	<b>6553.40</b>	<b>6207.19</b>	<b>13258.48</b>	<b>12126.01</b>
2	<b>Expenses</b>					
	(a) Purchases	5693.48	5438.32	4889.67	11131.80	9695.71
	(b) Change in Inventories	-358.00	-104.10	130.24	-462.10	126.05
	(c) Employee Benefit Expenses	226.51	166.16	159.99	392.67	278.84
	(d) Finance Costs	76.45	98.10	84.17	174.55	152.96
	(e) Depreciation and Amortisation	30.66	19.11	22.35	49.76	34.33
	(f) Other Expenses	620.38	552.97	642.03	1173.36	1208.59
	<b>Total Expenses</b>	<b>6289.49</b>	<b>6170.56</b>	<b>5928.45</b>	<b>12460.05</b>	<b>11496.48</b>
	<b>Profit / (Loss) from ordinary activities before exceptional items (1-2)</b>	<b>415.59</b>	<b>382.84</b>	<b>278.75</b>	<b>798.43</b>	<b>629.53</b>
3	Exceptional Items	.00	.00	0.00	.00	.00
4	Exceptional Items	.00	.00	0.00	.00	.00
5	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>415.59</b>	<b>382.84</b>	<b>278.75</b>	<b>798.43</b>	<b>629.53</b>
6	<b>Tax Expenses</b>					
	(a) Current Year	104.60	96.40	70.76	201.00	158.50
	(b) Deferred Tax	-1.39	-1.44	-1.09	-2.83	-2.36
	(c) Short/(Excess) Provision					
	<b>Total Tax Expenses (a+b+c)</b>	<b>103.21</b>	<b>94.96</b>	<b>69.67</b>	<b>198.17</b>	<b>156.14</b>
7	<b>Net Profit / Loss from continuing operations (5-6)</b>	<b>312.38</b>	<b>287.88</b>	<b>209.08</b>	<b>600.26</b>	<b>473.38</b>
8	Profit / (Loss) from discontinuing operations	.00	.00	0.00	.00	.00
9	Tax expenses of discontinuing operations	.00	.00	0.00	.00	.00
10	Profit / (Loss) from discontinuing operations after tax (8-9)	.00	.00	0.00	.00	.00
11	<b>Profit / (Loss) for the period (7+10)</b>	<b>312.38</b>	<b>287.88</b>	<b>209.08</b>	<b>600.26</b>	<b>473.38</b>
12	Paid up equity share capital					
13	Other Equity (Preceding Financial Year)					
14	<b>Earnings per share (before extraordinary items) (In Rs.)</b>					
	Basic	4.48	4.13	3.02	8.60	7.45
	Diluted	4.48	4.13	3.02	8.60	7.45

**Notes:**

- 1 The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 29th May, 2026
- 2 The Statutory Auditors have carried out the statutory audit of the above financial results of the company and have expressed an unmodified opinion on these results.
- 3 The statement is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014
- 4 The above financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 to 133 of companies Act, 2013, read with relevant rules.
- 5 EPS is calculated based on weighted average number of shares.
- 6 The Company has only one reportable business segment, Hence, separate information for segment wise disclosure is given in accordance with the requirement of Accounting standard (AS) 17- "Segment Reporting" is not applicable.
- 7 Figures for the half year ended on 31st March 2026 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2025.
- 8 Statement of Assets and Liabilities and cashflow statement as on 31st March, 2026 is enclosed herewith
- 9 Vide resolution dated 14th November 2025, the Company has acquired 51% partnership interest in the firm 'Anilkumar Sureshkumar & Co.'. The acquisition was affected through purchase of 51% share in partnership for a total consideration of Rs.6.72 crore.
- 10 Vide resolution dated 30th January 2026, the Company has acquired 51% partnership interest in the LLP firm 'Nascent Global Ventures LLP'. The acquisition was affected through purchase of 51% share in partnership for a total consideration of Rs.3.76 crore.
- 11 The aforesaid half yearly financial results are also being disseminated on the website of the company i. e. (<https://www.kgv.co.in/investors>)

Khyati Global Venture Limited

*Hiren N. Raithatha*  
Hiren N. Raithatha  
Jt. Managing Director  
DIN: 03291324



Date : 29.05.2026  
Place : Mumbai

<b>Khyati Global Ventures Limited</b>		
(Formerly known as Khyati Advisory Services Limited)		
CIN: L67190MH1993PLC071894		
<b>Standalone Audited Statement of Assets and Liabilities</b>		
<i>(Rupees in lacs, unless otherwise mentioned)</i>		
Particulars	As on 31-Mar-26	As on 31-Mar-25
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
(a) Equity Share Capital	697.81	697.81
(b) Reserves and Surplus	2961.75	2361.49
<b>Sub-Total (Shareholder's Funds)</b>	<b>3659.56</b>	<b>3059.30</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Long Term Borrowing	134.08	134.42
(b) Deferred Tax Liabilities (Net)	.00	.00
<b>Sub-Total (Non-Current Liabilities)</b>	<b>134.08</b>	<b>134.42</b>
<b>Current Liabilities</b>		
(a) Short Term Borrowings	2590.05	1460.00
(b) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	232.59	90.55
Total outstanding dues of creditors other than micro enterprises and small enterprises	797.47	864.03
(c) Other Current Liabilities	300.69	208.16
(d) Short-Term Provisions	24.03	33.92
<b>Sub-Total (Current Liabilities)</b>	<b>3944.83</b>	<b>2656.66</b>
<b>TOTAL (EQUITY AND LIABILITIES)</b>	<b>7738.47</b>	<b>5850.38</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	350.30	217.11
(ii) Intangible Assets	1.83	3.68
(b) Non-Current Investments	1198.47	395.78
(c) Deferred tax assets (net)	4.89	2.06
(d) Long term loans and advances	.00	.00
(e) Other Non-Current Assets	28.03	28.03
<b>Sub-Total (Non-Current Assets)</b>	<b>1583.51</b>	<b>646.66</b>
<b>Current Assets</b>		
(a) Inventories	1454.17	992.07
(b) Trade Receivable	3745.47	3161.95
(c) Cash and Cash Equivalents	157.36	156.41
(d) Short term Loans and advances	592.45	757.96
(e) Other Current Assets	205.51	135.34
<b>Sub-Total (Current Assets)</b>	<b>6154.96</b>	<b>5203.73</b>
<b>TOTAL (ASSETS)</b>	<b>7738.47</b>	<b>5850.38</b>

Date : 29.05.2026  
Place : Mumbai



Khyati Global Venture Limited

*J. N. Raithatha*  
Hiren N. Raithatha  
Jt. Managing Director  
DIN: 03291324

Khyati Global Ventures Limited		
(Formerly known as Khyati Advisory Services Limited)		
CIN: L67190MH1993PLC071894		
STANDALONE CASH FLOW STATEMENT		
Particulars	Year Ended on 31st March,2026	Year Ended on 31st March,2025
	(Rs. In lacs)	(Rs. In lacs)
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax and extraordinary items	415.59	629.53
Adjustments for :		
Add : Expenses		
Depreciation	30.66	34.33
	.00	
Finance cost	6.64	152.96
Less: Income		
Profit on sale of fixed assets	2.68	-3.58
<b>Operating profit before working capital changes</b>	<b>450.20</b>	<b>813.23</b>
Trade and other payable	.00	1258.24
Other current liabilities	82.63	112.43
Other non current asset	.00	-10
Other Short term Loans & Advances	165.51	-83.81
Trade and other receivables	-583.52	-1036.72
Changes in Inventories	-462.10	-662.27
(Increase)/decrease in other assets	-70.17	-28.62
<b>Cash used/ generated for operating activities:</b>	<b>-417.45</b>	<b>372.38</b>
Direct taxes paid	-87.76	-100.14
<b>Net cash flow from operating activities (A)</b>	<b>-505.20</b>	<b>272.25</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Sale of fixed assets	.00	.00
Sale / Purchase of Non-Current Investment	.00	-60.51
Purchase of building and plant and machinery	18.42	-1.70
<b>Net cash flow from investing activities (B)</b>	<b>18.42</b>	<b>-62.20</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceed/(Repayment) from short term borrowings	1130.05	307.74
Proceed from long term borrowings	-.34	-113.88
Increased in share capital through conversion of loan	490.17	.00
Finance cost	-6.64	-152.96
<b>Net cash flow from financing activities (C)</b>	<b>1613.23</b>	<b>40.91</b>
Increase/(Decrease) in cash and cash equivalent (A+B+C)	1126.45	250.95
Cash and cash equivalent at the beginning of the year	156.41	44.38
<b>Cash and cash equivalent at the end of the year</b>	<b>157.36</b>	<b>156.41</b>

Date : 29.05.2026  
Mumbai



Khyati Global Venture Limited

*Hiren N. Raithatha*  
Hiren N. Raithatha  
Jt. Managing Director  
DIN: 03291324



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## **INDEPENDENT AUDITORS' REPORT**

**Independent Auditors' Report on the Annual audited Consolidated financial results of KHYATI GLOBAL VENTURES LIMITED (formerly known as Khati Advisory Services Limited) for the year ended 31<sup>st</sup> March, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015.**

To

The Members of

**KHYATI GLOBAL VENTURES LIMITED**

**(formerly known as Khyati Advisory Services Limited)**

**Report on audit of Consolidated Financial Result**

### **Opinion**

We have audited the accompanying Consolidated financial results of **KHYATI GLOBAL VENTURES LIMITED (formerly known as Khati Advisory Services Limited)** ( hereinafter referred to as "the company") for the year ended 31<sup>st</sup> March, 2026 and the Consolidated year- to date results for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026 and statement of assets and liabilities and statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015,(‘listing regulations’)

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) Are presented In accordance with the requirements of Regulation 33 of SEBI(Listing Obligations and Disclosure Requirements) Regulations 2015 in this regard; and
- (ii) Give true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended 31<sup>st</sup> March 2026 and the Consolidated year- to date resultsfor the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026.



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## **Basis for Opinion**

We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India (“the ICAI”). Our responsibilities under those standards are further described in the ‘Auditor’s Responsibilities for the Audit of Financial Results’ section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the Consolidated financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

## **Managements and Board of Director’s Responsibilities for the Financial Results**

The Holding Company’s Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these Consolidated financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 implementation and maintenance of 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 financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial statements, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its are also responsible for overseeing the financial reporting process of the Group.



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

Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in 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 financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of the accounting policies used and reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that 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 evidences 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 Consolidated financial results including the disclosures and whether the Consolidated financial results represent the underlying transactions and events in the manner that achieves fair presentation.



# SARATH & ASSOCIATES

CHARTERED ACCOUNTANTS

*Mumbai Office* :4<sup>th</sup> Floor, Indian Globe Chambers, W.H Marg, D.N. Road, Mumbai-400001  
Tel : 022-22693132, 022-22621348, Email:calakshmi.rao@gmail.com/casarathmumbai@gmail.com

We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

**For Sarath & Associates  
Chartered Accountants  
FRN: 005120S**



**CA G Yaswanth Kumar  
Partner M. No. 250400  
Place: Mumbai  
Date: 29.05.2026  
UDIN: 26250400SMIDAJ9728**

<b>Khyati Global Ventures Limited</b>						
(Formerly known as Khyati Advisory Services Limited)						
CIN: L67190MH1993PLC071894						
Consolidated Audited Financial Results for the year ended March 31, 2026						
(Rupees in lacs, unless otherwise mentioned)						
Sr. No.	Particulars	Consolidated Results				
		Half year Ended		Year ended		Year ended
		Audited	Un-Audited	Audited	Audited	Audited
		31-Mar-26	30-Sep-25	31-Mar-25	31-Mar-26	31-Mar-25
<b>1</b>	<b>Revenue</b>					
	(a) Revenue from operations	8408.22	6527.64	6119.76	14935.85	11754.95
	(b) Other Income	62.37	25.76	87.43	88.14	371.06
	<b>Total Revenue</b>	<b>8470.59</b>	<b>6553.40</b>	<b>6207.19</b>	<b>15023.99</b>	<b>12126.01</b>
<b>2</b>	<b>Expenses</b>					
	(a) Purchases	7396.22	5438.32	4889.67	12834.54	9695.71
	(b) Change in Inventories	-585.66	-104.10	130.24	-689.76	126.05
	(c) Employee Benefit Expenses	284.25	166.16	159.99	450.41	278.84
	(d) Finance Costs	101.26	98.10	84.17	199.36	152.96
	(e) Depreciation and Amortisation	48.01	19.11	22.35	67.11	34.33
	(f) Other Expenses	791.94	552.97	642.03	1344.91	1208.59
	<b>Total Expenses</b>	<b>8036.02</b>	<b>6170.56</b>	<b>5928.45</b>	<b>14206.57</b>	<b>11496.48</b>
	<b>Profit / (Loss) from ordinary activities before exceptional items (1-2)</b>	<b>434.57</b>	<b>382.84</b>	<b>278.75</b>	<b>817.42</b>	<b>629.53</b>
<b>3</b>	<b>Exceptional Items</b>	.00	.00	0.00	.00	.00
<b>4</b>	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>434.57</b>	<b>382.84</b>	<b>278.75</b>	<b>817.42</b>	<b>629.53</b>
<b>5</b>	<b>Tax Expenses</b>					
	(a) Current Year	104.60	96.40	70.76	201.00	158.50
	(b) Deferred Tax	-1.39	-1.44	-1.09	-2.83	-2.36
	(c) Short/(Excess) Provision					
	<b>Total Tax Expenses (a+b+c)</b>	<b>103.21</b>	<b>94.96</b>	<b>69.67</b>	<b>198.17</b>	<b>156.14</b>
<b>6</b>	<b>Net Profit / Loss from continuing operations (5-6)</b>	<b>331.36</b>	<b>287.88</b>	<b>209.08</b>	<b>619.25</b>	<b>473.38</b>
<b>7</b>	<b>Profit / (Loss) from discontinuing operations</b>	.00	.00	0.00	.00	.00
<b>8</b>	<b>Tax expenses of discontinuing operations</b>	.00	.00	0.00	.00	.00
<b>9</b>	<b>Profit / (Loss) from discontinuing operations after tax (8-9)</b>	.00	.00	0.00	.00	.00
<b>10</b>	<b>Profit / (Loss) for the period (7+10)</b>	<b>331.36</b>	<b>287.88</b>	<b>209.08</b>	<b>619.25</b>	<b>473.38</b>
<b>11</b>	<b>Paid up equity share capital</b>					
<b>12</b>	<b>Other Equity (Preceding Financial Year)</b>					
<b>13</b>	<b>Earnings per share (before extraordinary items) (In Rs.)</b>					
	Basic	4.75	4.13	3.02	8.87	7.45
	Diluted	4.75	4.13	3.02	8.87	7.45

**Notes:**

- 1 The above said consolidated financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 29th May, 2026
- 2 The Statutory Auditors have carried out the statutory audit of the above consolidated financial results of the company and have expressed an unmodified opinion on these results.
- 3 The consolidated statements are prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014
- 4 The above consolidated financial results have been prepared in accordance with Companies (Accounting Standards) Rules, 2006 (AS) as amended, prescribed under Section 129 to 133 of companies Act, 2013, read with relevant rules.
- 5 EPS is calculated based on weighted average number of shares.
- 6 The Holding Company has only one reportable business segment, hence, separate information for segment wise disclosure is given in accordance with the requirement of Accounting standard (AS) 17- "Segment Reporting" is not been made applicable.
- 7 Figures for the half year ended on 31st March 2026 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2025.
- 8 In Consolidation, the bifurcation of MSME and Non-MSME has not been provided in the partnership Kumbh Spices and the figures are accordingly carried in the statement of Assets and Liabilities.
- 9 Consolidated Statement of Assets and Liabilities and cashflow statement as on 31st March, 2026 is enclosed herewith
- 10 Vide resolution dated 14th November 2025, the Company has acquired 51% partnership interest in the firm 'Anilkumar Sureshkumar & Co.'. The acquisition was affected through purchase of 51% share in partnership for a total consideration of Rs.6.72 crore.
- 11 Vide resolution dated 30th January 2026, the Company has acquired 51% partnership interest in the LLP firm 'Nascent Global Ventures LLP'. The acquisition was affected through purchase of 51% share in partnership for a total consideration of Rs.3.76 crore.
- 12 The aforesaid half yearly consolidated financial results are also being disseminated on the website of the company i. e. (<https://www.kgv.co.in/investors>)



Khyati Global Venture Limited

*Hiren N. Raithatha*

Hiren N. Raithatha  
Jt. Managing Director  
DIN: 03291324

Date : 29.05.2026  
Place : Mumbai

Khyati Global Ventures Limited		
(Formerly known as Khyati Advisory Services Limited)		
CIN: L67190MH1993PLC071894		
Consolidated Audited Statement of Assets and Liabilities		
(Rupees in lacs, unless otherwise mentioned)		
Particulars	As on	As on
	31-Mar-26	31-Mar-25
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
(a) Equity Share Capital	697.81	697.81
(b) Reserves and Surplus	2961.75	2361.49
(c) Minority Interest	376.82	.00
<b>Sub-Total (Shareholder's Funds)</b>	<b>4036.38</b>	<b>3059.30</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Long Term Borrowing	426.28	134.42
(b) Deferred Tax Liabilities (Net)	.00	.00
<b>Sub-Total (Non-Current Liabilities)</b>	<b>426.28</b>	<b>134.42</b>
<b>Current Liabilities</b>		
(a) Short Term Borrowings	3414.62	1460.00
(b) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	271.68	90.55
Total outstanding dues of creditors other than micro enterprises and small enterprises	1349.49	864.03
(c) Other Current Liabilities	437.57	208.16
(d) Short-Term Provisions	38.00	33.92
<b>Sub-Total (Current Liabilities)</b>	<b>5511.36</b>	<b>2656.66</b>
<b>TOTAL (EQUITY AND LIABILITIES)</b>	<b>9974.02</b>	<b>5850.38</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Fixed Assets		
(i) Tangible Assets	608.75	217.11
(ii) Intangible Assets	1.83	3.68
(b) Non-Current Investments	502.60	395.78
(c) Deferred tax assets (net)	4.89	2.06
(d) Long term loans and advances	.00	.00
(e) Other Non-Current Assets	28.03	28.03
<b>Sub-Total (Non-Current Assets)</b>	<b>1146.10</b>	<b>646.66</b>
<b>Current Assets</b>		
(a) Inventories	2539.77	992.07
(b) Trade Receivable	4475.84	3161.95
(c) Cash and Cash Equivalents	368.54	156.41
(d) Short term Loans and advances	637.80	757.96
(e) Other Current Assets	805.97	135.34
<b>Sub-Total (Current Assets)</b>	<b>8827.93</b>	<b>5203.73</b>
<b>TOTAL (ASSETS)</b>	<b>9974.02</b>	<b>5850.38</b>

Date : 29.05.2026  
Place : Mumbai



Khyati Global Venture Limited

*Hiren N. Raithatha*  
Hiren N. Raithatha  
Jt. Managing Director

DIN: 03291324

Khyati Global Ventures Limited		
(Formerly known as Khyati Advisory Services Limited)		
CIN: L67190MH1993PLC071894		
CONSOLIDATED CASH FLOW STATEMENT		
Particulars	Year ended 31-Mar-26	Year ended 31-Mar-25
	(Rs. In lakhs)	(Rs. In lakhs)
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Profit before tax and extraordinary items	817.42	629.53
Adjustments for depreciation & amortization	67.11	34.33
Finance cost	199.36	152.96
Profit on sale of fixed assets	.00	(3.58)
<b>Operating profit before working capital changes</b>	<b>1083.89</b>	<b>813.23</b>
(Increase) /decrease in trade receivables	-1313.90	(521.01)
(Increase) /decrease in inventories	-1547.70	126.05
(Increase) /decrease in short Term Loans And Advances	120.16	(1.92)
(Increase) /decrease in Other Current Assets	-670.63	(10.46)
Increase /(decrease ) in trade payables	666.59	(941.95)
Increase /(decrease ) in current liabilities	229.41	(208.85)
Increase /(decrease ) in provision	4.08	28.91
(Increase) /decrease in long term loans and advances	-	-
<b>Cash used/ generated for operating activities:</b>	<b>-1428.10</b>	<b>(716.01)</b>
Direct taxes paid	-201.00	(158.50)
<b>Net cash flow from operating activities (A)</b>	<b>-1629.10</b>	<b>(874.51)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Purchase of property, plant & equipment	-456.90	(79.06)
Sale / Purchase of Non-Current Investment	251.01	(15.10)
<b>Net cash flow from investing activities (B)</b>	<b>-205.89</b>	<b>(94.16)</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Proceeds From Long Term Borrowing	291.86	21.49
Repayment of Short Term Borrowing	1954.62	(195.99)
Proceeds from issue of shares through IPO	.00	1,397.73
Finance cost	-199.36	(152.96)
<b>Net cash flow from financing activities (C)</b>	<b>2047.11</b>	<b>1,070.27</b>
<b>Net cash flow during the period (A + B + C)</b>	<b>212.13</b>	<b>101.60</b>
Add: opening cash and cash equivalents	156.41	54.81
<b>Closing cash and cash equivalents</b>	<b>368.54</b>	<b>156.41</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	10.34	7.23
Balances with banks	358.20	149.18
<b>Total cash and cash equivalents</b>	<b>368.54</b>	<b>156.41</b>

Khyati Global Venture Limited



*Hiren Raithatha*

Hiren Raithatha  
Jt. Managing Director  
DIN: 03291324

Date : 29.05.2026

Place: Mumbai



## KHYATI GLOBAL VENTURES LIMITED

(formerly known as KHYATI ADVISORY SERVICES LIMITED)

(Govt. recognized 2 STAR EXPORT HOUSE) CIN: L67190MH1993PLC071894

54, Juhu Supreme Shopping Centre, Gulmohar Cross Road No.9, JVPD, Juhu Scheme, Mumbai 400049  
Email: info@kgv.co.in Website: www.kgv.co.in Tel: +91-22- 26255959 GST:27AAACK1682P1Z3

### **Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, regarding Audit Report with Unmodified Opinion.**

Pursuant to the provisions of Regulation 33(3) (d) of SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s Sarath & Associates, Chartered Accountants (Firm Registration Number: 005120S) have issued an Audit Report with Unmodified Opinion, in respect of the Audited Annual Financial Results (Standalone and Consolidated) of the Company for the Half yearly and financial year ended 31<sup>st</sup> March, 2026.

We request you to take the same on your record.

Thanking you,

Yours faithfully,

**For Khyati Global Ventures Limited  
(formerly known as Khyati Advisory Services Limited)**

**Hiren Raithatha  
Jt. Managing Director  
DIN: 03291324**





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Email:info@kgv.co.in Website: www.kgv.co.in Tel: +91-22- 26255959 GST:27AAACK1682P1Z3

Sr. No.	Disclosures Requirements	Details
1.	Name & Address	Sanjay Dholakia Proprietor of M/s Sanjay Dholakia and Associates GP-15, Second Floor, Raghuleela Mall, Behind Poinsur Bus Depot, Kandivali (West), Mumbai - 400 067
2.	Reason for change	Re-appointment as the current term expired
3.	Date of appointment and term of appointment	On the recommendation of Audit Committee, the Board in its meeting held on May 28, 2026 approved the re-appointment of Mr. Sanjay Dholakia, Company Secretary (M. No. F2655) proprietor of M/s Sanjay Dholakia and Associates for the financial year 2026-2027
4.	Brief profile	Mr. Sanjay Dholakia, Company Secretary (M. No. F2655) proprietor of M/s Sanjay Dholakia and Associates (peer reviewed firm) founded in the year 1991 and he has a expertise in the field of Company Law, SEBI guidelines and related regulatory affairs. He is serving as Secretarial Auditor for various listed companies and also rendering company law secretarial services to unlisted public limited companies, private limited companies and LLPs.
5.	Disclosure of relationships   between directors (in case of appointment of a   director)	Not Applicable



## KHYATI GLOBAL VENTURES LIMITED

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Email:info@kgv.co.in Website: www.kgv.co.in Tel: +91-22- 26255959 GST:27AAACK1682P1Z3

Sr. No.	Particulars	Disclosures
1.	Name & Address	Mr. Milind Shah, Chartered Accountants (M. No. 107119) proprietor of M/s Milind P. Shah & Co (FRN: - 159597)
2.	Reason for change	Re-appointment as the current term expired
3.	Date of appointment and term of appointment	On the recommendation of Audit Committee, the Board in its meeting held on May 28, 2026 approved the re-appointment of Mr. Milind Shah, Chartered Accountants (M. No. 107119) proprietor of M/s Milind P. Shah & Co (FRN: - 159597) as the internal auditor for the financial year 2026-2027
4.	Brief profile	Mr. Milind Shah, Chartered Accountants (M. No. 107119) proprietor of M/s Milind P. Shah & Co (FRN: - 159597) is a fellow member of the Institute of Chartered Accountants of India and Information Systems Auditor. Mr. Milind Shah has expertise in the field of Auditing, Taxation, Company Law matters, Project Finance, Management Consultancy, etc
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable