



SARATH & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE HALF YEARLY AND YEAR TO DATE
UNAUDITED FINANCIAL RESULTS

To,
The Board of Directors,
Khyati Global Venture Limited
CIN: U67190MH1993PLC071894
54 Juhu Supreme Shopping Centre
Gulmohar Cross Road No.9
JVPD Scheme,
Juhu, Mumbai,
400049

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of **KHYATI GLOBAL VENTURE LIMITED** (the "Company") for the half year ended 30th September, 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').

This statement, which is the responsibility of the Company's Management has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the statement based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 'Interim Financial Reporting' (AS 25) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

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 the 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.

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 the recognition and measurement principles laid down in AS 25, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 Sarath & Associates.
Chartered Accountants
Firm Regn: 005120S

Lakshmi Rao

CA R.Lakshmi Rao
Mem.No.:029081
UDIN: 24029081BKELBL1227
Date: 26.10.2024



Khyati Global Venture Limited			
CIN: U67190MH1993PLC071894			
Regd. Office: 54, Juhu Supreme Shopping Centre, Gulmohar Cross Road No.9, JVPD, Juhu Scheme, Mumbai 400049			
Unaudited Financial Results for the half year ended September 30, 2024			
<i>(Rupees in lacs, unless otherwise mentioned)</i>			
	Particulars	Half year Ended	Year ended
		Un-Audited	Restated- Audited
		30-Sep-24	31-Mar-24
1	Revenue		
	(a) Revenue from operations	5,846.11	10,346.36
	(b) Other Income	72.70	117.73
	Total Revenue	5,918.81	10,464.09
2	Expenses		
	(a) Purchases	4,806.04	9,455.62
	(b) Change in Inventories	(4.19)	(662.27)
	(c) Employee Benefit Expenses	118.85	268.45
	(d) Finance Costs	68.78	178.13
	(e) Depreciation and Amortisation	11.99	29.62
	(f) Other Expenses	566.55	842.57
	Total Expenses	5,568.03	10,112.12
3	Profit / (Loss) from ordinary activities before exceptional items (1-2)	350.78	351.97
4	Exceptional Items	-	-
5	Profit / (Loss) from ordinary activities before tax (3+4)	350.78	351.97
6	Tax Expenses		
	(a) Current Year	87.74	100.14
	(b) Deferred Tax	(1.26)	(1.36)
	(c) Short/(Excess) Provision		
	Total Tax Expenses (a+b+c)	86.48	98.78
7	Net Profit / Loss from continuing operations (5-6)	264.30	253.19
8	Profit / (Loss) from discontinuing operations	-	-
9	Tax expenses of discontinuing operations	-	-
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-
11	Profit / (Loss) for the period (7+10)	264.30	253.19
12	Paid up equity share capital	593.01	517.60
13	Other Equity (Preceding Financial Year)	670.59	805.60
14	Earnings per share (before extraordinary items) (In Rs.)		
	Basic	4.57	4.89
	Diluted	4.57	4.89

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 October 26, 2024.
- 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 statements 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 The figures for half year ended September 30, 2024 are provided by management which are not subject to limited review, but Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- 8 Statement of Assets and Liabilities and cashflow statement as on 30th Sept, 2024 is enclosed herewith.

Khyati Global Venture Limited,



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

Date : 26.10.2024
Place : Mumbai

Khyati Global Venture Limited		
CIN: U67190MH1993PLC071894		
Regd. Office: 54, Juhu Supreme Shopping Centre, Gulmohar Cross Road No.9, JVPD, Juhu Scheme, Mumbai 400049		
Unaudited Statement of Assets and Liabilities		
<i>(Rupees in lacs, unless otherwise mentioned)</i>		
Particulars	As on	As on
	30-Sep-24	31-Mar-24
EQUITY AND LIABILITIES		
Shareholder's Funds		
(a) Equity Share Capital	593.01	517.60
(b) Reserves and Surplus	1,349.65	670.59
Sub-Total (Shareholder's Funds)	1,942.66	1,188.19
LIABILITIES		
Non-Current Liabilities		
(a) Long Term Borrowing	210.24	112.93
(b) Deferred Tax Liabilities (Net)	-	0.00
Sub-Total (Non-Current Liabilities)	210.24	113.22
Current Liabilities		
(a) Short Term Borrowings	1,788.99	1,655.99
(b) Trade Payables	1,084.63	1,896.53
(c) Other Current Liabilities	411.04	417.02
(d) Short-Term Provisions	31.67	5.01
Sub-Total (Current Liabilities)	3,316.33	3,974.55
TOTAL (EQUITY AND LIABILITIES)	5,469.23	5,275.97
ASSETS		
Non-Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	138.51	162.49
(ii) Intangible Assets	6.23	9.99
(b) Non-Current Investments	380.68	380.68
(c) Deferred tax assets (net)	0.97	-
(d) Long term loans and advances	28.03	28.03
Sub-Total (Non-Current Assets)	554.42	581.19
Current Assets		
(a) Inventories	1,122.32	1,118.13
(b) Trade Receivable	2,974.54	2,640.94
(c) Cash and Cash Equivalents	60.14	54.81
(d) Short term Loans and advances	586.07	756.04
(e) Other Current Assets	171.74	124.87
Sub-Total (Current Assets)	4,914.80	4,694.78
TOTAL (ASSETS)	5,469.23	5,275.97

Date : 26.10.2024
Place : Mumbai



Khyati Global Venture Limited

Hiren N. Raithatha

Hiren N. Raithatha
Jt. Managing Director
DIN: 03291324

Khyati Global Venture Limited

CIN: U67190MH1993PLC071894

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

CASH FLOW STATEMENT

Particulars	Period Ended on 30th Sept, 2024	Year Ended on 31st March,2024
	(Rs. In lacs)	(Rs. In lacs)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax and extraordinary items	350.78	351.97
Adjustments for :		
Add : Expenses		
Depreciation	11.99	29.62
Finance cost	6.64	11.09
Less: Income		
Profit on sale of fixed assets	-2.68	-0.18
Operating profit before working capital changes	366.73	392.50
Trade and other payable	-811.90	1258.24
Other current liabilities	20.68	112.42
Other non current asset		
Other Short term Loans & Advances	169.97	-84.61
Trade and other receivables	-333.60	-998.37
Changes in Inventories	-4.19	-662.27
(Increase)/decrease in other assets	-46.87	-28.62
Cash used/ generated for operating activities:	-639.18	-10.71
Direct taxes paid	-87.76	-100.14
Net cash flow from operating activities (A)	-726.94	-110.85
CASH FLOWS FROM INVESTING ACTIVITIES		
Sale / Purchase of Non-Current Investment	0.00	-60.51
Purchase of building and plant and machinery	18.42	-1.70
Net cash flow from investing activities (B)	18.42	-62.21
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceed/(Repayment) from short term borrowings	133.00	307.74
Proceed from long term borrowings	97.32	-113.88
Increased in share capital through conversion of loan	490.17	0.00
Finance cost	-6.64	-11.09
Net cash flow from financing activities (C)	713.85	182.77
Increase/(Decrease) in cash and cash equivalent (A+B+C)	5.33	9.71
Cash and cash equivalent at the beginning of the year	54.81	44.38
Cash and cash equivalent at the end of the year	60.14	54.81

Date : 26.10.2024
Mumbai

Khyati Global Venture Limited

Hiren N. Raithatha
Jt. Managing Director
DIN: 03291324