**JATALIA GLOBAL VENTURES LIMITED (Under CIRP)**
**CIN:** L74110DL1987PLC350280
Company under CIRP vide order dated 07.03.2024 passed by NCLT New Delhi Bench (Court-II) in CP No. IB-263/ND/2023

JATALIA®
GLOBAL VENTURES LIMITED

**May 29, 2026**

**The Manager,**
**Bombay Stock Exchange Limited**
The Corporate Relationship Department,
14TH Floor, New Trading Ring,
Rotunda Building Phiroze Jeejeebhoy Tower,
Dalal Street Fort, Mumbai – 400001

**Scrip Code: 519319**

**Subject: Audited Financial Result for the Financial Year 2025-2026 in terms of Regulation 33 & 52 of the SEBI (Listing Obligation & Disclosure Requirements, 2015**

Dear Sir/ Madam,

Pursuant to Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 a copy of the Audited Financial Results for the Financial Year 2025-2026 in terms is enclosed herewith.

This is for your information and record.

Thanking You.

Yours Faithfully,

**FOR JATALIA GLOBAL VENTURES LIMITED (Undergoing CIRP)**
Nazim
**Mohd Nazim Khan, Resolution Professional**
**Jatalia Global Ventures Limited (Under CIRP)**
IBBI Reg. No.: IBBI/IPA-002/IP-N00076/2017-18/10207
AFA Valid up to 31.12.2026
Address: MNK House, 9A/9-10, Basement
East Patel Nagar New Delhi-110008
M No.: +91- 9818156340
E-Mail ID: **nazim@mnkassociates.com;**
**cirp.jataliaventures@outlook.com**

**Date: 29.05.2026**
**Place: Delhi**

**Jatalia Global Ventures Limited**
**(CIRP initiated vide order dated 07.03.2024 passed by NCLT New Delhi Bench in CP No. IB-263/ND/2023**
**CIN:L74110DL1987PLC350280**
**Regd. Office: 500, 5th Floor, ITL Twin Tower, Netaji Subhash Place, Pitampura, Delhi - 110034**
**Email Id info@jatalia.in, Website: www.jatalia.in**
**Audited Cash Flow Statement for the Quarter and Year Ended 31st March 2026**

**(Rs. in 'Lacs)**

| **Particulars** | **31.03.2026** | | **31.03.2025** | |
|---|---|---|---|---|
| **A. CASH FLOW FROM OPERATING ACTIVITIES** | | | | |
| Net Profit/ (Loss) before tax & Extraordinary items | | (14.40) | | 4.33 |
| Adjustments for: | | | | |
| Provisions & Contingencies | - | | - | |
| Depreciation | - | - | - | - |
| Operating profit/ (loss) before working capital changes. | | (14.40) | | 4.33 |
| **Adjustments for Current Assets & Liabilities:** | | | | |
| (Increase) Decrease in Loan & Advances | - | | - | |
| (Increase) Decrease in Closing Stock | - | | - | |
| (Increase) Decrease in Trade Receivables | - | | - | |
| (Increase) Decrease in Trade Advances | - | | - | |
| Increase (Decrease) in Short Term Provisions | - | | - | |
| Increase (Decrease) in Other Current Liabilities | (0.20) | | 0.10 | |
| Increase (Decrease) in Other Current Financial Liabilities | (75.05) | | 173.94 | |
| (Increase) Decrease in Other bank Balances | - | | - | |
| Increase (Decrease) in Trade Creditors | (0.14) | | 0.31 | |
| Increase (Decrease) in Short Term Borrowings | - | | 0.10 | |
| (Increase) Decrease in Other Current Assets | - | | - | |
| (Increase) Decrease in Currents Tax Assets(Net) | - | | - | |
| (Increase) Decrease in Other Financial Assets | (0.40) | | 25.68 | |
| | | (75.80) | | 200.12 |
| Cash generated from operations. | | (90.20) | | 204.46 |
| Less: Direct Taxes Paid | | - | | - |
| Less: Prior Period Expenses Paid during the year | | | | |
| Cash Flow before extraordinary items. | | (90.20) | | 204.46 |
| -- Extraordinary Items. | | - | | - |
| Net cash from operating activities. | | (90.20) | | 204.46 |
| **B. CASH FROM INVESTING ACTIVITIES** | | - | | - |
| Proceeds from sale of Iinvestment | 86.20 | | (200.00) | |
| Investment Purchased | | | | |
| Sale / Written off Fixed Assets | | | | |
| Net Cash From Investing activities | | 86.20 | | (200.00) |
| **C. CASH FLOW FROM FINANCING ACTIVITIES** | | | | |
| Share Capital | | | | |
| Long Term Borrowings | - | | - | |
| Long Term Loan and Advances | | | | |
| Net Cash from Financing Activity | | - | | - |
| Net increase/ (Decrease) in cash & cash equivalents | | (4.00) | | 4.46 |
| Opening Cash and Cash Equivalents | | 4.56 | | 0.11 |
| Closing Cash and Cash Equivalents | | 0.56 | | 4.56 |
| **Cash & cash equivalents includes** | | | | |
| Cash in hand | | | | |
| With Scheduled Bank | | | | |
| In Current Accounts | | 0.56 | | 4.56 |
| In Fixed Deposit Account | | | | |
| | | 0.56 | | 4.56 |

**Explanatory Notes to Cash Flow Statement**
The Cash Flow Statement is prepared by using indirect method in accordance with lhe format prescribed by Indian Accounting Standard 7.

**For Jatalia Global Ventures Limited**

Nazim

**Mohd Nazim Khan**
**Resolution Professional**
**IBBI Reg. No.:IBBI/IPA-002/IPN00076/2017-18/10207**
**Address: MNK House, 9A/9-10 East Patel Nagar, New Delhi-110008**

**Place: Delhi**
**Date: 29.05.2026**

**Jatalia Global Ventures Limited**
**(CIRP initiated vide order dated 07.03.2024 passed by NCLT New Delhi Bench in CP No. IB-263/ND/2023**
**CIN:L74110DL1987PLC350280**
**Regd. Office: 500, 5th Floor, ITL Twin Tower, Netaji Subhash Place, Pitampura, Delhi - 110034**
**Email Id info@jatalia.in, Website: www.jatalia.in**

**(Rs. in 'Lacs)**

**STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS ON 31st MARCH 2026**

| Particulars | As on 31.03.2026 Audited | As on 31.03.2025 Audited |
|---|---|---|
| **ASSETS** | | |
| **NON-CURRENT ASSETS** | | |
| Property, Plant and Equipment | - | - |
| Intangible Assets | - | - |
| Financial Assets | - | - |
| (i) Investments | 130.17 | 216.37 |
| (ii) Others | - | - |
| Deferred Tax Assets (Net) | - | - |
| **TOTAL NON-CURRENT ASSETS** | 130.17 | 216.37 |
| **CURRENT ASSETS** | | |
| Inventories | - | - |
| Financial Assets | | |
| (i) Trade receivable | **127.84** | **127.84** |
| (ii) Trade Advances | - | - |
| (iii) Cash & Cash Equivalents | **0.56** | **4.56** |
| (iv) Bank Balances other than (iii) above | - | - |
| (iv) Loans & deposits | **51.40** | **51.40** |
| Current Tax Assets (Net) | - | - |
| Other Current assets | 41.75 | 41.35 |
| **TOTAL CURRENT ASSETS** | **221.56** | **225.15** |
| **TOTAL ASSETS** | **351.73** | **441.53** |
| **EQUITY AND LIABILITIES** | | |
| **EQUITY** | | |
| (a) Equity Share capital | 1,512.57 | 1,512.57 |
| (b) Other Equity | (1,727.33) | (1,712.93) |
| **TOTAL EQUITY** | **(214.76)** | **(200.37)** |
| **NON-CURRENT LIABILITIES** | | |
| (a)Provisions | - | - |
| **TOTAL NON-CURRENT LIABILITIES** | - | - |
| **CURRENT LIABILITIES** | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 198.01 | 198.01 |
| (ii) Trade Payables | 180.27 | 180.41 |
| (iii) Others | 0.65 | 0.85 |
| (b) Other Current liabilities | 99.20 | 174.25 |
| (c) Provisions | 88.37 | 88.37 |
| **TOTAL CURRENT LIABILITIES** | **566.50** | **641.89** |
| **TOTAL LIABILITIES** | **566.50** | **641.89** |
| **TOTAL EQUITY AND LIABIILITIES** | **351.73** | **441.53** |
| | (0.00) | (0.00) |

**For Jatalia Global Ventures Limited**



**Mohd Nazim Khan**
**Resolution Professional**
**IBBI Reg. No.:IBBI/IPA-002/IPN00076/2017-18/10207**
**Address: MNK House, 9A/9-10 East Patel Nagar, New Delhi-110008**

**Place: Delhi**

**Date: 29.05.2026**

**Jatalia Global Ventures Limited**

**(CIRP initiated vide order dated 07.03.2024 passed by NCLT New Delhi Bench in CP No. IB-263/ND/2023**

**CIN:L74110DL1987PLC350280**

**Regd. Office: 500, 5th Floor, ITL Twin Tower, Netaji Subhash Place, Pitampura, Delhi - 110034**

**Email Id info@jatalia.in, Website: www.jatalia.in**

**(Rs. in Lacs except per share data)**

**Statement of Audited Financial Results for the Quarter And Year Ended 31st march 2026**

| S.No. | Particulars | Quarter Ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | 31.03.2026 (Audited) | 31.03.2025 (Audited) | 31.12.2025 (Un-Audited) | 31.03.2026 (Audited) | 31.03.2025 (Audited) |
| 1 | **Income from operations** | | | | | |
| | (a) Net sales/income from operations(net of excise duty) | - | - | - | | |
| | (b) Other operating Income | 2.56 | 3.91 | 2.28 | 8.46 | 9.80 |
| | **Total Income from operations (net)** | **2.56** | **3.91** | **2.28** | **8.46** | **9.80** |
| 2 | **Expenses** | | | | | |
| | (a) Cost of Materials Consumed | | | | | |
| | (b)Purchases of Stock-in-Trade | | | | | |
| | (c)Changes in inventories of finished goods, Stock-in -Trade and work-in-progress | | | | | |
| | (d)Employees benefit expenses | | | | | |
| | (e)Depreciation and amortisation expense | | | | | |
| | (f)Other Expenses | 5.03 | 4.13 | 0.07 | 5.44 | 4.73 |
| | (g) Legal and professional charges | 9.82 | 0.29 | 2.23 | 17.42 | 0.70 |
| | **Total Expenses** | **14.85** | **4.41** | **2.30** | **22.85** | **5.43** |
| 3 | **Profit / (Loss) from operations before finance costs and exceptional items (1 -2)** | **(12.30)** | **(0.51)** | **(0.03)** | **(14.39)** | **4.37** |
| 4 | Finance Cost | 0.01 | (0.00) | - | 0.01 | 0.04 |
| 5 | **Profit / (Loss) from ordinary activities after finance costs but before exceptional items (3-4)** | **(12.31)** | **(0.51)** | **(0.03)** | **(14.40)** | **4.33** |
| 6 | Exceptional items | | | | | |
| 7 | **Profit / (Loss) from ordinary activities before tax (5-6)** | **(12.31)** | **(0.51)** | **(0.03)** | **(14.40)** | **4.33** |
| 8 | Tax expense: | | | | | |
| | (1)Current Tax | - | - | - | - | - |
| | (2)Deferred Tax | - | - | - | - | - |
| 9 | **Net Profit / (Loss) from ordinary activities after tax (7-8)** | **(12.31)** | **(0.51)** | **(0.03)** | **(14.40)** | **4.33** |
| 10 | Other Comprehensive income | | | | | |
| | A (i) Items thar will not be reclassified to profit or loss | - | - | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified to Profit or Loss | - | - | - | - | - |
| | B (i) Items that will be reclassified to items that will be reclassified to profit or loss | - | - | - | - | - |
| 11 | **Net Profit / (Loss) for the period (9-10)** | **(12.31)** | **(0.51)** | **(0.03)** | **(14.40)** | **4.33** |
| 12 | Share of profit/(loss) of associates | | | | | |
| 13 | Minority Interest | | | | | |
| 14 | **Profit/Loss after taxes,minority interest,and share of profit/(loss) of associates** | **(12.31)** | **(0.51)** | **(0.03)** | **(14.40)** | **4.33** |
| 15 | Paid up equity share capital(Face Value Rs.10/- per share) | **1,497.56** | **1,497.56** | **1,497.56** | **1,497.56** | **1,497.56** |
| 16 | Reserve (Excluding Revaluation Reserves) | **(1,727.33)** | **(1,712.93)** | **(1,715.02)** | **(1,727.33)** | **(1,712.93)** |
| 17 | **Earnings Per Share (EPS) (before extraordinary items)** | | | | | |
| | (1)Basic | (0.08) | (0.00) | (0.00) | (0.10) | 0.03 |
| | (2)Diluted | (0.08) | (0.00) | (0.00) | (0.10) | 0.03 |
| 18 | **Earnings Per Share (EPS) (after extraordinary items)** | | | | | |
| | (1)Basic | (0.08) | (0.00) | (0.00) | (0.10) | 0.03 |
| | (2)Diluted | (0.08) | (0.00) | (0.00) | (0.10) | 0.03 |

**Notes:**

1) The above financial results of Jatalia Global Ventures Limited ('the Company' or 'JGVL') were reviewed by the Committee of Creditors

2) The financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards ("IND AS") notified under the Companies (Indian Accounting Standards) Rule, 2015, as amended from time to time, specified under section 133 of the Companies Act, 2013

3) The necessary certificate / report in respect of the above results in terms of requirement of Regulation 33 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015, has been placed before the Board of Directors.

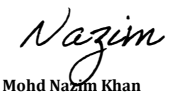
4) Previous period amounts have been regrouped/ reclassified in compliance with IND-AS to make them comparable with those of current period/ year.

5) The above results are also available on the Company's website

6) The Company operates in single segment and hence separate segment reporting is not applicable as per Ind AS 108.

7) The figures for the current quarter and the quarter ended December 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31,2026 and the published year to date figures upto Fourth quarter of the relevant financial year.

**For Jatalia Global Ventures Limited**



**Mohd Nazim Khan**
**Resolution Professional**
**IBBI Reg.**
**No.:IBBI/IPA-002/IPN00076/2017-18/10207**

**Address: MNK House, 9A/9-10 East Patel Nagar, New Delhi-110008**

**Place: Delhi**

**Date:** **29.05.2026**

Girotra & Co.
Chartered Accountants

3531, Sector 35-D, Chandigarh-160 022 Mobile : 93161 23000 e-mail : girotra@icai.org

**INDEPENDENT AUDITOR'S REPORT**

**TO THE MEMBERS OF JATALIA GLOBAL VENTURES LIMITED**

**Report on the Audit of the Standalone Financial Statements**

**Modified Opinion**

We have audited the accompanying Standalone Financial Statements of **Jatalia Global Ventures Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income) the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and notes to the Financial Statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

**Basis for Modified Opinion**

The company has not provided for the retirement benefit in term of gratuity as per the actuarial valuation which constitute a departure from the Accounting Standards prescribed u/s 133 of the Companies Act, 2013 In Past Financial Years. In the absence of credible estimate provided by the management in respect of the said liability, it is impracticable to report the possible financial effect on the financial statements.

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Ind AS Financial Statements' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

GIROTRA & CO. Chandigarh

**Information Other than the Standalone Financial Statements and Auditor's Report Thereon**

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and shareholder's Information, but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability 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 Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

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



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

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the overriding of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the 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 system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh

the public interest benefits of such communication.

**Report on Other Legal and Regulatory Requirements**

1. As required by Section 143(3) of the Act, based on our audit we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.

   d) In our opinion, the aforesaid Standalone Financial Statements comply with the Ind AS specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

   e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

   f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

   g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

   In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

   h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.

      ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.

      iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

GIROTRA & CO. Chandigarh

2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For **Girotra & CO.**
**CHARTERED ACCOUNTANTS**




**Partner: Rajesh Girotra**
**M. NO.: 087274**
**FRN: 025056N**
**PLACE: Chandigarh**
**DATE : 29-05-2026**
**UDIN:**

**ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT**

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of **Jatalia Global Ventures Limited** of even date)

**Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")**

We have audited the internal financial controls over financial reporting of **Jatalia Global Ventures Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management's Responsibility for Internal Financial Controls**

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidancee Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such ccontrols operated effectively in all material respects.

GIROTRA & CO. Chandigarh

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Company.

**Meaning of Internal Financial Controls Over Financial Reporting**

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance e with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the c company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have material effectt on the financial statements.

**Limitations of Internal Financial Controls Over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



**Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **Girotra & CO.**
**CHARTERED ACCOUNTANTS**




**Partner: Rajesh Girotra**
**M. NO.: 087274**
**FRN: 025056N**
**PLACE: Chandigarh**
**DATE : 29-05-2026**
**UDIN :**

**ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT**

**(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Jatalia Global Ventures Limited of even date)**

i. In respect of the Company's fixed assets:

(a) The company is not having any Fixed Assets therefore this clause is not applicable to the company.

ii. As explained to us inventories have been physically verified by the management at reasonable intervals during the year. As explained to us non material discrepancies have been noticed on physical verification of stocks as compared to book records.

iii. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.

iv. The Company has not accepted deposits during the year and does not have any unclaimed deposits as at March 31, 2023 and therefore, the provisions of the clause 3 (v) of the Order are not applicable to the Company.

v. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus reporting under clause 3(vi) of the order is not applicable to the Company.

vi. a) According to the information and explanations given to us the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, service tax, custom duty, cess with appropriate authorities except income tax for the assessment year 2018-2019 amounting Rs 14489470/-.

b)According to the information and explanations given to us the value added tax has been raised by the dvat department in relation to F.Y 2012-13 & 2013-14 Rs. 10,94,822/- & 25,383/- The company is in process of appeal with th e dvat appellate authority, Zonal Delhi. The matter is subject to pending with the department.

C) According to the information and explanations given to us the Income Tax has been raised by the Income Tax department in relation to F.Y 2012-13 & 2013-14 Rs. 10,94,822/- & 25,383/- The company is in process of appeal with the dvat appellate authority, Zonal Delhi. The matter is subject to pending with the department.

vii. The Company has not taken any loans or borrowings from Financial institutions, banks and government or has not issued any debentures. Hence reporting under clause 3 (viii) of Order is not applicable to the Company.

viii. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3 (ix) of the Order is not applicable to the Company.

GIROTRA & CO. Chandigarh

ix. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

x. In our opinion and according to the information and explanations given to us, the Company has paid/provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

xi. The Company is not a Nidhi Company and hence reporting under clause 3 (xii) of the Order is not applicable to the Company.

xii. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

xiii. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3 (xiv) of the Order is not applicable to the Company.

xiv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xv. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For **Girotra & CO.**
**CHARTERED ACCOUNTANTS**

GIROTRA & CO. Chandigarh Chartered Accountants

**Partner: Rajesh Girotra**
**M. NO.: 087274**
**FRN: 025056N**
**PLACE: Chandigarh**
**DATE : 29-05-2026**
**UDIN :**