TATIA GLOBAL VENNTURE LIMITED

Regd. Office: New No. 29, Old No. 12, Mookathal Street, II Floor,
Purasawalkam, Chennai, Tamil Nadu – 600 007
Website: www.tatia.co.in | Email: tatiainfo@gmail.com | Tel: 044-48676774
(CIN: L18101TN1994PLC026546)

NOTICE OF THE 32nd ANNUAL GENERAL MEETING

NOTICE is hereby given that the **32nd Annual General Meeting** (AGM) of the Members of **TATIA GLOBAL VENNTURE LIMITED** (the "Company") will be held on **August 25, 2026, Tuesday at 10:00 AM through Video Conferencing (VC)** for which purpose the Registered Office of the Company situated at New No. 29, Old No. 12, IInd Floor, Mookathal Street, Purasawalkam, Chennai, Tamil Nadu – 600 007, shall be considered as deemed venue for the 32nd AGM, to transact the following business(es):

ORDINARY BUSINESS(ES)

1. **ADOPTION OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL STATEMENTS**

   To consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon; and the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, and the report of Auditors thereon and, in this regard, to consider and if thought fit, to pass the following resolution, with or without modification(s), as an **ORDINARY RESOLUTION.**

   "**RESOLVED THAT** the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026 including the Audited Standalone Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, the Statement of Changes in Equity and the Cash Flow Statement for the year ended on that date, together with the schedules and notes annexed and the reports of the Board of Directors and Independent Auditors thereon, as circulated to the Members, be and are hereby considered and adopted.

   RESOLVED FURTHER THAT the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026 including the Audited Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss, the Consolidated Statement of Changes in Equity and the Cash Flow Statement for the year ended on that date, together with the report of Independent Auditors thereon, as circulated to the Members, be and are hereby considered and adopted."

2. **DIRECTOR LIABLE TO RETIRE BY ROTATION**

   To appoint a Director in place of Mr. S.P. Bharat Jain Tatia (DIN:00800056), who retires by rotation, and being eligible, offers himself for re-appointment, and if thought fit, to pass the following resolution, with or without modification(s), as an **ORDINARY RESOLUTION**.

   "**RESOLVED THAT** pursuant to the provisions of Section 152 and any other applicable provisions of the Companies Act, 2013, Mr. S.P.Bharat Jain Tatia (DIN:00800056), who retires by rotation and being eligible offers himself for re-appointment, be and is hereby re-appointed as the Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS(ES)

3. APPOINTMENT OF MRS. SHOBA NAHAR DIN: 01055447 AS A NON-EXECUTIVE NON-INDEPENDENT DIRECTOR OF THE COMPANY

To consider the appointment of Mrs. Shoba Nahar (DIN: 01055447) as a Non-Executive Non-Independent Director of the Company, and in this regard, to consider and if thought fit, to pass the following resolution as an **ORDINARY RESOLUTION.**

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 152 and 161(1) and other applicable provisions, if any, of the Companies Act, 2013 (the "Act"), read with the Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable rules made thereunder, as amended from time to time, the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Articles of Association of the Company, and subject to such other approvals, permissions and sanctions as may be required, Mrs. Shoba Nahar (DIN: 01055447), who was appointed by the Board of Directors as an Additional Director of the Company with effect from July 31, 2026, pursuant to Section 161(1) of the Act, and who holds office up to the date of this Annual General Meeting, and in respect of whom the Company has received a recommendation from the Nomination and Remuneration Committee and a notice under Section 160 of the Act proposing her candidature for the office of Director, be and is hereby appointed as a Non-Executive, Non-Independent Director of the Company, liable to retire by rotation."

RESOLVED FURTHER THAT the Board, be and is hereby authorized to do all such acts, deeds, matters, and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to the resolution."

4. APPOINTMENT OF MRS. BALASUBRAMANIAN KIRUTHIKA DIN: 10255325 AS AN INDEPENDENT DIRECTOR OF THE COMPANY

To consider the appointment of Mrs. Balasubramanian Kiruthika (DIN:10255325) as the Independent Director of the Company, and in this regard, to consider and if thought fit, to pass the following resolution as a **SPECIAL RESOLUTION.**

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150 and 152, Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with the Rules made thereunder, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and any other applicable laws, including any statutory modification(s), amendment(s) or re-enactment(s) thereof for the time being in force, the Articles of Association of the Company, and pursuant to the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded for the appointment of Mrs. Balasubramanian Kiruthika (DIN: 10255325) as an Independent Director of the Company, with effect from April 01, 2027.

RESOLVED FURTHER THAT Mrs. Balasubramanian Kiruthika has submitted a declaration confirming that she meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) read with Regulation 25 of the Listing Regulations,

and is eligible for appointment as an Independent Director under the applicable provisions of the Act, the Rules made thereunder and the Listing Regulations.

RESOLVED FURTHER THAT the Company has received a notice in writing under Section 160(1) of the Act proposing her candidature for the office of Director, and she shall not be liable to retire by rotation, and shall hold office as an Independent Director for a term of five consecutive years commencing from April 01, 2027 up to March 31, 2032, on such terms and conditions as may be determined by the Board of Directors from time to time in accordance with the provisions of the Act and applicable laws.

RESOLVED FURTHER THAT the Board or any duly constituted Committee of the Board, be and is hereby authorized to do all such acts, deeds, matters, and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to the foregoing resolution.

5. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTIONS WITH KREON FINNANCIAL SERVICES LIMITED

a) BORROWINGS

To consider and if thought fit, to pass the following resolution, with or without modification(s), as an **ORDINARY RESOLUTION**.

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and statutory guidelines/provisions, if any, and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, the approval of the Members be and is hereby accorded to the Board of Directors (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee or any Committee thereof and any person(s) authorized by the Board) to enter into and/or continue to enter into one or more transaction(s), contract(s), arrangement(s) and/or agreement(s), whether by way of a single transaction or a series of transactions, with Kreon Finnancial services Limited ("KFSL"), a related party of the Company, for availing borrowings, including loans, inter-corporate deposits and/or other financial assistance, on such terms and conditions as may be mutually agreed between the parties, for an aggregate amount not exceeding ₹10,00,00,000 (Rupees Ten Crores only) during the period of three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, and ending on August 24, 2029, provided that such transaction(s) shall be undertaken in the ordinary course of business, on an arm's length basis and in compliance with the applicable provisions of the Act, the SEBI Listing Regulations, the applicable directions of the Reserve Bank of India and other applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to negotiate, finalize, execute, amend, renew, modify or terminate the agreements, contracts, deeds and other documents and to determine, vary or revise the terms and conditions of the aforesaid transaction(s), including the amount, tenure, interest rate, security, repayment schedule and all other commercial terms, as may be considered necessary or expedient, without requiring any further approval of the Members, provided that the aggregate value of such transactions remain

within the limit approved under this Resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents, writings and instruments as may be necessary, desirable or expedient for giving effect to this Resolution and to delegate all or any of its powers herein conferred to any Director, Key Managerial Personnel or any other Authorized Officer(s) of the Company."

b) LENDINGS

To consider and if thought fit, to pass the following resolution, with or without modification(s), as an **ORDINARY RESOLUTION**.

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and statutory guidelines/provisions, if any, and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, the approval of the Members be and is hereby accorded to the Board of Directors (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee or any Committee thereof and any person(s) authorized by the Board) to enter into and/or continue to enter into one or more transaction(s), contract(s), arrangement(s) and/or agreement(s), whether by way of a single transaction or a series of transactions, with Kreon Finnancial services Limited ("KFSL"), a related party of the Company, for granting loans, inter-corporate deposits and/or other financial assistance, on such terms and conditions as may be mutually agreed between the parties, for an aggregate amount not exceeding ₹50,00,00,000 (Rupees Fifty Crores only) during the period of three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, and ending on August 24, 2029, provided that such transaction(s) shall be undertaken in the ordinary course of business, on an arm's length basis and in compliance with the applicable provisions of the Act, the SEBI Listing Regulations, the applicable directions of the Reserve Bank of India and other applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to negotiate, finalize, execute, amend, renew, modify or terminate the agreements, contracts, deeds and other documents and to determine, vary or revise the terms and conditions of the aforesaid transaction(s), including the amount, tenure, interest rate, security, repayment schedule and all other commercial terms, as may be considered necessary or expedient, without requiring any further approval of the Members, provided that the aggregate value of such transactions remain within the limit approved under this Resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents, writings and instruments as may be necessary, desirable or expedient for giving effect to this Resolution and to delegate all or

any of its powers herein conferred to any Director, Key Managerial Personnel or any other Authorized Officer(s) of the Company."

6. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTIONS WITH OPTI PRODUCTS PRIVATE LIMITED

a) BORROWINGS

To consider and if thought fit, to pass the following resolution, with or without modification(s), as an **ORDINARY RESOLUTION**.

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and statutory guidelines/provisions, if any, and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, the approval of the Members be and is hereby accorded to the Board of Directors (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee or any Committee thereof and any person(s) authorized by the Board) to enter into and/or continue to enter into one or more transaction(s), contract(s), arrangement(s) and/or agreement(s), whether by way of a single transaction or a series of transactions, with Opti Products Private Limited ("OPPL"), a related party of the Company, for availing borrowings, including loans, inter-corporate deposits and/or other financial assistance, on such terms and conditions as may be mutually agreed between the parties, for an aggregate amount not exceeding ₹50,00,00,000 (Rupees Fifty Crores only) during the period of three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, and ending on August 24, 2029, provided that such transaction(s) shall be undertaken in the ordinary course of business, on an arm's length basis and in compliance with the applicable provisions of the Act, the SEBI Listing Regulations, the applicable directions of the Reserve Bank of India and other applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to negotiate, finalize, execute, amend, renew, modify or terminate the agreements, contracts, deeds and other documents and to determine, vary or revise the terms and conditions of the aforesaid transaction(s), including the amount, tenure, interest rate, security, repayment schedule and all other commercial terms, as may be considered necessary or expedient, without requiring any further approval of the Members, provided that the aggregate value of such transactions remain within the limit approved under this Resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents, writings and instruments as may be necessary, desirable or expedient for giving effect to this Resolution and to delegate all or any of its powers herein conferred to any Director, Key Managerial Personnel or any other Authorized Officer(s) of the Company."

b) LENDINGS

To consider and if thought fit, to pass the following resolution, with or without modification(s), as an **ORDINARY RESOLUTION**.

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and statutory guidelines/provisions, if any, and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, the approval of the Members be and is hereby accorded to the Board of Directors (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee or any Committee thereof and any person(s) authorized by the Board) to enter into and/or continue to enter into one or more transaction(s), contract(s), arrangement(s) and/or agreement(s), whether by way of a single transaction or a series of transactions, with Opti Products Private Limited ("OPPL"), a related party of the Company, for granting loans, inter-corporate deposits and/or other financial assistance, on such terms and conditions as may be mutually agreed between the parties, for an aggregate amount not exceeding ₹10,00,00,000 (Rupees Ten Crores only) during the period of three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, and ending on August 24, 2029, provided that such transaction(s) shall be undertaken in the ordinary course of business, on an arm's length basis and in compliance with the applicable provisions of the Act, the SEBI Listing Regulations, the applicable directions of the Reserve Bank of India and other applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to negotiate, finalize, execute, amend, renew, modify or terminate the agreements, contracts, deeds and other documents and to determine, vary or revise the terms and conditions of the aforesaid transaction(s), including the amount, tenure, interest rate, security, repayment schedule and all other commercial terms, as may be considered necessary or expedient, without requiring any further approval of the Members, provided that the aggregate value of such transactions remain within the limit approved under this Resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents, writings and instruments as may be necessary, desirable or expedient for giving effect to this Resolution and to delegate all or any of its powers herein conferred to any Director, Key Managerial Personnel or any other Authorized Officer(s) of the Company."

7. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTIONS WITH ASHRAM ONLINE.COM LIMITED

a) BORROWINGS

To consider and if thought fit, to pass the following resolution, with or without modification(s), as an **ORDINARY RESOLUTION**.

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), the applicable

provisions of the Companies Act, 2013 ("the Act") read with the rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and statutory guidelines/provisions, if any, and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, the approval of the Members be and is hereby accorded to the Board of Directors (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee or any Committee thereof and any person(s) authorized by the Board) to enter into and/or continue to enter into one or more transaction(s), contract(s), arrangement(s) and/or agreement(s), whether by way of a single transaction or a series of transactions, with Ashram Online.com Limited ("AOL"), a related party of the Company, for availing borrowings, including loans, inter-corporate deposits and/or other financial assistance, on such terms and conditions as may be mutually agreed between the parties, for an aggregate amount not exceeding ₹50,00,00,000 (Rupees Fifty Crores only) during the period of three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, and ending on August 24, 2029, provided that such transaction(s) shall be undertaken in the ordinary course of business, on an arm's length basis and in compliance with the applicable provisions of the Act, the SEBI Listing Regulations, the applicable directions of the Reserve Bank of India and other applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to negotiate, finalize, execute, amend, renew, modify or terminate the agreements, contracts, deeds and other documents and to determine, vary or revise the terms and conditions of the aforesaid transaction(s), including the amount, tenure, interest rate, security, repayment schedule and all other commercial terms, as may be considered necessary or expedient, without requiring any further approval of the Members, provided that the aggregate value of such transactions remain within the limit approved under this Resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents, writings and instruments as may be necessary, desirable or expedient for giving effect to this Resolution and to delegate all or any of its powers herein conferred to any Director, Key Managerial Personnel or any other Authorized Officer(s) of the Company."

b) LENDINGS

To consider and if thought fit, to pass the following resolution, with or without modification(s), as an **ORDINARY RESOLUTION**.

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and statutory guidelines/provisions, if any, and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, the approval of the Members be and is

hereby accorded to the Board of Directors (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee or any Committee thereof and any person(s) authorized by the Board) to enter into and/or continue to enter into one or more transaction(s), contract(s), arrangement(s) and/or agreement(s), whether by way of a single transaction or a series of transactions, with Ashram Online.com Limited ("AOL"), a related party of the Company, for granting loans, inter-corporate deposits and/or other financial assistance, on such terms and conditions as may be mutually agreed between the parties, for an aggregate amount not exceeding ₹10,00,00,000 (Rupees Ten Crores only) during the period of three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, and ending on August 24, 2029, provided that such transaction(s) shall be undertaken in the ordinary course of business, on an arm's length basis and in compliance with the applicable provisions of the Act, the SEBI Listing Regulations, the applicable directions of the Reserve Bank of India and other applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to negotiate, finalize, execute, amend, renew, modify or terminate the agreements, contracts, deeds and other documents and to determine, vary or revise the terms and conditions of the aforesaid transaction(s), including the amount, tenure, interest rate, security, repayment schedule and all other commercial terms, as may be considered necessary or expedient, without requiring any further approval of the Members, provided that the aggregate value of such transactions remain within the limit approved under this Resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents, writings and instruments as may be necessary, desirable or expedient for giving effect to this Resolution and to delegate all or any of its powers herein conferred to any Director, Key Managerial Personnel or any other Authorized Officer(s) of the Company."

8. APPROVAL FOR MATERIAL RELATED PARTY TRANSACTIONS WITH MR. S.P. BHARAT JAIN TATIA (CHAIRMAN AND MANAGING DIRECTOR OF THE COMPANY)

To consider and if thought fit, to pass the following resolution, with or without modification(s), as an **ORDINARY RESOLUTION**.

"**RESOLVED THAT** pursuant to the provisions of Regulation 23 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), the applicable provisions of the Companies Act, 2013 ("the Act") read with the rules made thereunder, the Company's Policy on Related Party Transactions and other applicable laws, rules, regulations and statutory guidelines/provisions, if any, and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors, the approval of the Members be and is hereby accorded to the Board of Directors (hereinafter referred to as the "Board", which term shall be deemed to include the Audit Committee or any Committee thereof and any person(s) authorized by the Board) to enter into and/or continue to enter into one or more transaction(s), contract(s), arrangement(s) and/or agreement(s), whether by way of a single transaction or a series of transactions, with Mr. S.P. Bharat Jain Tatia, Chairman and Managing Director and a

related party of the Company, for availing borrowings, including loans and/or other financial assistance, on such terms and conditions as may be mutually agreed between the parties, for an aggregate amount not exceeding ₹10,00,00,000 (Rupees Ten Crores only) during the period of three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, and ending on August 24, 2029, provided that such transaction(s) shall be undertaken in the ordinary course of business, on an arm's length basis and in compliance with the applicable provisions of the Act, the SEBI Listing Regulations, the applicable directions of the Reserve Bank of India and other applicable laws.

RESOLVED FURTHER THAT the Board be and is hereby authorized to negotiate, finalize, execute, amend, renew, modify or terminate the agreements, contracts, deeds and other documents and to determine, vary or revise the terms and conditions of the aforesaid transaction(s), including the amount, tenure, interest rate, security, repayment schedule and all other commercial terms, as may be considered necessary or expedient, without requiring any further approval of the Members, provided that the aggregate value of such transactions remain within the limit approved under this Resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things and to execute all such documents, writings and instruments as may be necessary, desirable or expedient for giving effect to this Resolution and to delegate all or any of its powers herein conferred to any Director, Key Managerial Personnel or any other Authorized Officer(s) of the Company."

By and on behalf of the Board of Directors
For **TATIA GLOBAL VENNTURE LIMITED**

Sd/-
APURV MAHESHWARI
Company Secretary
ACS: 72033

Place: Chennai
Date: 31.07.2026

NOTES

1. In compliance with the Ministry of Corporate Affairs (the 'MCA') circulars dated April 08, 2020, April 13, 2020, May 05, 2020 and September 22, 2025, physical attendance of the Members to the Annual General Meeting (the 'AGM') venue is not required and AGM can be held through Video Conferencing ('VC') or Other Audio-Visual Means ('OAVM'). Hence, Members can attend and participate in the 32nd AGM through VC and Members of the Company joining through VC shall be reckoned for the purpose of quorum under Section 103 of the Act. Further, all resolutions in the meeting shall be passed through the facility of e-Voting.

2. Pursuant to the MCA Circular No.14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the Members is not available for 32nd AGM. Hence, the proxy form is not annexed in the Notice. However, pursuant to the provisions of Sections 112 and 113 of the Act, the Corporate Members are entitled to appoint authorized representatives to attend the AGM through VC and participate and cast their votes through e-Voting.

Body Corporates are entitled to appoint authorized representative(s) to attend the AGM through VC and to cast their votes through remote e-Voting / e-Voting at the AGM. In this regard, the Body Corporates are required to send a latest certified copy of the Board Resolution/ Authorization Letter/Power of Attorney (POA) authorizing their representative(s) to attend the meeting and vote on their behalf through e-Voting. The said resolution/letter/POA shall be sent by the Body Corporate through its registered e-mail address to the Company Secretary at cs@tatia.co.in with a copy marked to https://evoting.purvashare.com/.

3. Further, the Securities and Exchange Board of India ('SEBI'), vide Regulations 36(1) and 44(4) of the SEBI Listing Regulations have provided relaxations from compliance with certain provisions of the SEBI Listing Regulations relating to the sending of Annual Report to security holders as well as appointing of proxy, the financial statements including Board's Report, Auditor's Report or other documents required to be attached therewith (together referred to as Annual Report FY 2025-26) and Notice of 32nd AGM are being sent in electronic mode to Members whose email ID is registered with the Company or the Depository Participant(s) (the 'DP') as on Friday, July 24, 2026, and to all other persons so entitled.

4. A letter providing web-link of annual report will be send to the physical shareholders and shareholders without email addresses.

5. The proceedings of the 32nd AGM shall be deemed to be held at the Registered Office of the Company situated at New No. 29, Old No. 12, IInd Floor, Mookathal Street, Purasawalkam, Chennai, Tamil Nadu – 600 007, India.

6. The Members can join the 32nd AGM, through VC mode, 15 minutes before and after the scheduled time of the commencement of the meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC will be made available for 1000 Members on first come first served basis. However, this number does not include the large shareholders i.e., Shareholders holding 2% or more shareholding, Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairman of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

7. The relevant explanatory statement pursuant to Section 102 of the Act in respect of the special businesses set out in the Notice is annexed hereto.

8. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote during the AGM.

9. All documents referred to in the Notice can be obtained for inspection through secured mode by writing to the Company at cs@tatia.co.in till the date of the Meeting.

10. During the 32nd AGM, the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or arrangements in which Directors are interested maintained under Section 189 of the Act shall be available for inspection by writing an email at cs@tatia.co.in.

11. The Register of Members and Share Transfer Books of the Company shall remain closed from Wednesday, August 19, 2026, to Tuesday, August 25, 2026, (both days inclusive) for the purpose of the 32nd AGM.

12. The Board of Directors have appointed M/s. Lakshmmi Subramanian and Associates, Practicing Company Secretaries, Chennai as the Scrutinizer to scrutinize the e-Voting process in a fair and transparent manner.

13. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of the SEBI Listing Regulations (as amended), SEBI Circulars, and MCA Circulars, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the 32nd AGM. For this purpose, the Company has entered into an agreement with Purva Sharegistry (India) Private Limited (the 'Purva'), for facilitating e-Voting, as the authorized agency. The facility of casting votes by Members using remote e-Voting or e-Voting on the date of the 32nd AGM will be provided by Purva.

14. In line with MCA Circulars, the Notice calling the 32nd AGM has been uploaded on the website of the Company at www.tatia.co.in. The Notice can also be accessed from the website of the Bombay Stock Exchange Limited at www.bseindia.com and also disseminated on the website of Purva at https://evoting.purvashare.com/.

15. The 32nd AGM shall be convened through VC in compliance with applicable provisions of the Act read with MCA Circulars and therefore, the route map and attendance slip are not annexed to the Notice.

16. The relevant details as required under Regulation 36(3) of the SEBI Listing Regulations read with applicable provisions of Secretarial Standard 2 on General Meetings issued by the Institute of Company Secretaries of India and other relevant information, if any, in respect of Directors seeking re-appointment is also annexed to this Notice.

17. The recorded transcript of this meeting, shall as soon as possible, be made available on the website of the Company at www.tatia.co.in.

18. Members can avail the facility of nomination in respect of shares held by them in physical form pursuant to the provisions of Section 72 of the Act read with Rule 19(1) of the Companies (Share Capital and Debentures) Rules, 2014. Members desiring to avail this facility may send their nomination in the prescribed form duly filled in to RTA. Members interested in obtaining a copy of the Nomination Form may write to the Company Secretary at the email cs@tatia.co.in.

19. All grievances connected with the facility for e-Voting or attending the 32nd AGM may be addressed to Ms. Deepali Dhuri, Compliance Officer, Purva Sharegistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East), Mumbai - 400011 or write an email to evoting@purvashare.com or contact at 022-49614132, 022-49700138 or 022-35220056.

20. If you have any queries or issues regarding attending AGM & e-Voting from the Purva e-Voting System, you can write an email to evoting@purvashare.com or contact at 022-49614132 and 022-49700138.

INSTRUCTIONS AND OTHER INFORMATION RELATING TO E-VOTING

1. Voting rights shall be reckoned on the paid-up value of shares registered in the name of the Member / Beneficial Owner List maintained by the Depositories as on the cut-off date, i.e., Tuesday, August 18, 2026 (the 'cut-off date').

2. Shareholders whose name appears in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date shall be entitled to avail the facility of remote e-Voting or e-Voting during the 32nd AGM. A person who is not a member as on the cut-off date should treat this Notice only for information purpose.

3. Any person who becomes a Member of the Company after dispatch of Notice and hold shares as on the cut-off date, may obtain the user ID and password by sending a request at https://evoting.purvashare.com/. However, if a member is already registered with Purva Sharegistry (India) Private Limited for remote e-Voting, then existing user ID and password can be used for casting the vote.

4. The Scrutinizer shall, immediately after the conclusion of voting at the 32nd AGM, unblock the votes cast during the AGM and votes cast through remote e-Voting and make a consolidated Scrutinizer's Report of the total votes cast in favour or against and provide it, not later than two working days from the conclusion of the 32nd AGM, to the Chairman or a person authorized by him in writing, who shall countersign the same.

5. The results, along with the Scrutinizer's Report, shall be declared within two working days and shall be placed on the Company's website at www.tatia.co.in and also, communicated to the Bombay Stock Exchange Limited where the shares of the Company are listed.

THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING THE AGM AND JOINING THE MEETING THROUGH VC/OAVM ARE AS UNDER:

1. The remote e-Voting period begins on Saturday, August 22, 2026, at 09:00 AM and ends on Monday, August 24, 2026, at 05.00 P.M. During this period, the Members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date, may cast their vote electronically. The remote e-Voting module shall be disabled thereafter by Purva.

2. Shareholders who already voted through remote e-Voting prior to the meeting date would not be entitled to vote again during the 32nd AGM.

3. In terms of SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09, 2020, Individual Shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are

advised to update their mobile number and email ID in their demat accounts to access e-Voting facility.

4. Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09, 2020, under Regulation 44 of the SEBI Listing Regulations, listed entities are required to provide remote e-Voting facility to its Shareholders, in respect of all resolutions. However, it has been observed that the participation by the public non-institutional shareholders / retail shareholders is at a negligible level. Currently, there are multiple e-Voting service providers (ESPs) providing e-Voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the Shareholders.

   To increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-Voting to all the demat account holders, by way of a single login credential, through their demat accounts / websites of Depositories / Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-Voting process.

PURSUANT TO THE ABOVE CIRCULAR, LOGIN METHOD FOR E-VOTING AND JOINING VIRTUAL MEETINGS FOR INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT MODE (CDSL/NSDL) AND PHYSICAL MODE

I. Individual Shareholders holding securities in demat mode with CDSL

1. Users who have opted for CDSL Easi/Easiest facility, can login through their existing user ID and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi/Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System / My easi.

2. After successful login, the Easi/Easiest user will be able to see the e-Voting option for eligible companies where the e-Voting is in progress as per the information provided by the Company. On clicking the e-Voting option, the user will be able to see e-Voting page of the e-Voting service provider ('ESPs') for casting your vote during the remote e-Voting period or joining virtual meeting and voting during the meeting. Additionally, a link is provided to access the system of all ESPs i.e. CDSL/NSDL/KARVY/LINKTIME/PURVA so that the user can visit the ESPs website directly.

3. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration.

4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN from e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/Evotinglogin. The system will authenticate the user by sending OTP on registered mobile number and email ID as recorded in the Demat Account. After successful authentication, user will be able to see

the e-Voting option where the e-Voting is in progress and also able to directly access the system of all ESPs.

II. Individual Shareholders holding securities in demat mode with NSDL

1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your user ID and password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting and voting during the meeting.

2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp.

3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e., your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e Voting period or joining virtual meeting and voting during the meeting.

4. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on

App Store Google Play

5. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After

successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting

III. Individual Shareholders (holding securities in demat mode) login through their Depository Participants

You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL website after successful authentication, wherein you can see e-Voting feature. Click on Company name or ESP name and you will be redirected to ESP's website for casting your vote during the remote e-Voting period or joining virtual meeting and voting during the meeting.

Important note: Members who are unable to retrieve user ID or password, are advised to use 'Forget User ID and Forget password' option available at above-mentioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e., CDSL OR NSDL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 022-23058542/43.
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30.

IV. Login method for e-Voting and joining virtual meeting for Shareholders other than individual shareholders holding in demat form and Physical Shareholders

1. The Shareholders should log on to the e-Voting website https://evoting.purvashare.com.

2. Click on "Shareholder/Member" module.

3. Now enter your User ID
   For CDSL: 16 digits beneficiary ID;
   For NSDL: 8 Character DP ID followed by 8 Digits Client ID;
   Shareholders holding shares in physical form should enter EVENT Number followed by Folio Number registered with the Company. For example, if folio number is 001*** and EVENT is 8, then User ID is 8001***.

4. If you are holding shares in demat form and had logged on to www.evotingindia.com or www.evoting.nsdl.com and voted on an earlier e-Voting of any company, then your existing password is to be used.

5. If you are a first-time user, follow the steps given below:

For Shareholders other than individual shareholders holding in demat form and physical shareholders	
PAN	Enter your 10-digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat Shareholders as well as physical Shareholders) Shareholders who have not updated their PAN with the Company/DP are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the Company records in order to login. If both the details are not recorded with the Depository/Company, please enter the member ID / folio number in the Dividend Bank details field as mentioned in instruction.

A. After entering these details appropriately, click on "SUBMIT" tab.
B. Shareholders holding shares in physical form will then directly reach the Company selection screen.
C. For Members holding shares in physical form, the details can be used only for e-Voting on the resolutions contained in this Notice.
D. Click on the EVENT NO. for "Tatia Global Vennture Limited" on which you choose to vote.
E. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO/ABSTAIN" for voting. Select the option YES or NO or ABSTAIN as desired. The option YES implies that you assent to the resolution, option NO implies that you dissent to the resolution and ABSTAIN implies that you are not voting either for or against the resolution.
F. Click on the "NOTICE FILE LINK" if you wish to view the Notice.
G. After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote click on "OK", else to change your vote click on "CANCEL" and accordingly modify your vote.
H. Once you "CONFIRM" your vote, you will not be allowed to modify your vote.

V. Facility for Non – Individual Shareholders and Custodians – Remote Voting

1. Non-Individual Shareholders (i.e., other than Individuals, HUF, NRI etc.) and Custodians are required to log on to https://evoting.purvashare.com and register themselves in the "Custodians / Mutual Fund" module.

2. A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to evoting@purvashare.com.

3. After receiving the login details, a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

4. A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

5. Alternatively, Non-Individual Shareholders are required to send the relevant Board Resolution/Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer if they have voted from individual tab and not uploaded same in the Purva e-Voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL ID / MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES

1. **For Physical Shareholders:** Please provide necessary details like Folio No., Name of Shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN Card), AADHAR (self-attested scanned copy of Aadhar Card) by email to RTA at support@purvashare.com with a copy to Company at cs@tatia.co.in.

2. **For Demat Shareholders:** Please update your email ID and mobile number with your respective Depository Participant (DP).

3. **For Individual Demat Shareholders:** Please update your email ID and mobile number with your respective DP which is mandatory while e-Voting and joining virtual meetings through Depository.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM AND E -VOTING DURING THE MEETING

1. The procedure for attending meeting and e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-Voting.

2. The link for VC/OAVM to attend the meeting will be available where the EVENT NO. of the Company will be displayed after successful login as per the instructions mentioned above for remote e-Voting.

3. Shareholder who have voted through remote e-Voting, shall be eligible to attend the AGM but not be eligible to vote during the AGM.

4. Shareholders are encouraged to join the meeting through laptops/Ipads for better experience. Further, the shareholders will be required to allow camera and use internet with good speed to avoid any disturbance during the meeting.

5. Please note that participants connecting from mobile devices / tablets / laptop connecting via mobile hotspot may experience audio/video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.

6. Shareholders who would like to express their views or ask questions during the AGM, may register themselves as a speaker by sending their request in advance at least **seven days prior**

to the date of 32nd AGM mentioning their name, demat account number/folio number, email id, mobile number at cs@tatia.co.in. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **at least seven days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at cs@tatia.co.in. These queries will be replied to by the Company suitably by email.

7. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

8. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not cast their vote on the resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

GENERAL INSTRUCTIONS

1. In accordance with the proviso to Regulation 40(1) of the Listing Regulations, effective from 1st April 2019, transfers of securities of the Company shall not be processed unless the securities are held in the dematerialized form with a depository. Accordingly, members holding equity shares in physical mode are urged to have their shares dematerialized so as to be able to freely transfer them and participate in corporate actions.

   However, SEBI vide Circular No. HO/38/13/11(2)2026- MIRSD-POD/I/3750/2026 dated 30th January 2026, has opened a special window for a period of one year from 5th February 2026 to 4th February 2027 to facilitate transfer of shares in physical mode. This facility is available only to those shareholders/ investors who had executed the transfer deeds before 1st April, 2019 but were not lodged/rejected/ returned/not attended due to deficiency in the documents/process or otherwise. The transfer deed must be accompanied with Original shares certificate(s) or, Transfer deed executed prior to April 01, 2019 KYC documents, Latest Client Master List('CML'), not older than 2 months, of the demat account, duly attested by the Depository Participant; Undertaking cum Indemnity or proof of acquisition.

   During this special window, the securities transferred shall be credited only in dematerialized form and shall be subject to a lock-in period of one year from the date of registration of transfer. During the lock-in period, such securities shall not be transferred, lien-marked, or pledged. Shareholders/investors are requested to follow the prescribed transfer-cum-demat process. Requests involving disputed ownership or shares that have already been transferred to the Investor Education and Protection Fund (IEPF) shall not be considered. For any query, you can contact our Registrar and Transfer Agent ("RTA") at support@purvashare.com and Company at cs@tatia.co.in.

2. Members are requested to register/update their email ID and addresses in respect of shares held in dematerialized form with their respective DP and in respect of shares held in physical form

with the Company's RTA. Members holding shares in physical form, are requested to dematerialize their shares to avail the benefits of electronic trading/holding and to facilitate share transfer.

3. Purva Sharegistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Near Lodha Excelus, Lower Parel, Mumbai, Maharashtra – 400 011 is the Company's Registrar and Share Transfer Agent ('RTA') for physical transfer of shares and all correspondence may be addressed directly to them. In respect of shares held in dematerialized form, the Members may send requests or correspond through their respective DPs.

4. Members who have multiple folios in identical names in the same order are requested to send all the Share Certificates to the Company's RTA for consolidation of such folios into one to facilitate better services.

5. Members may please note that SEBI vide its Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2025 dated 6th February 2026 has mandated the listed companies to issue securities in dematerialized form only while processing service requests, viz., issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/ splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4. The said form can be downloaded from the Company's website under Investor relation at www.eihltd.com it may be noted that any service request can be processed only after the folio is KYC Compliant.

6. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form SH-14. Members are requested to submit the said form to their DP in case the shares are held in electronic form and to the Company's RTA at support@purvashare.com in case the shares are held in physical form, quoting their folio number.

7. SEBI vide its Circulars dated July 31, 2023, and August 4, 2023, read with Master Circular dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market. Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login).

By and on behalf of the Board of Directors
For **TATIA GLOBAL VENNTURE LIMITED**

Sd/-
APURV MAHESHWARI
Company Secretary
ACS:72033

Place: Chennai
Date: 31.07.2026

ANNEXURES TO THE NOTICE

ADDITIONAL INFORMATION ABOUT THE DIRECTOR PROPOSED TO BE RE-APPOINTED

(As per Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard–2 on General Meetings)

Item No.	2
Name of the Director	Mr. S.P. Bharat Jain Tatia
Date of Birth	24.05.1970
Age	56
DIN	00800056
Nature of Appointment	Liable to retire by rotation, offers himself for re-appointment
Date of First Appointment	26.09.2019
Qualification	Master of Business Administration
No. of. Shares held	8704280 shares having face value of Re.1/- each.
Nature of expertise/experience	Export Industry, Investment Consultancy and Capital Market Operations.
Terms and conditions of re-appointment and remuneration	As per Explanatory Statement
Relationship with any other Directors and KMP	Son of Mr. Sampathlal Pannalal Jain Tatia (Non-Executive Non- independent Director)
No. of Board Meetings attended during FY 2025-26	5 (100% attendance)
Directorship in other companies & LLPs	1.Tatia Estates Private Limited 2. Pajjuvasami Developers Private Limited 3. Sakareme Developers Private Limited 4. Kalyanang Developers Private Limited 5. Navyug Developers Private Limited 6. Thali Estates Private Limited 7. Sundervans Infrastructure and Developers Private Limited 8. Sagarvar Gambhira Developers Private Limited 9. Sarva Mangal Estates and Holdings Private Limited 10. Kreon Infotech Private Limited 11. Make My Innerwear India Private Limited 12. Deverbetta Lands Private Limited 13. Eastern Infotech Private Limited 14. Woodchip Gaming Private Limited 15. Easylottery.in Services Private Limited

Chairman/Member of the Committees of Company	Member of Audit Committee
Chairman/Member of the Committee of other Public Limited Companies in which he is a director	NIL
Last approved remuneration drawn	NIL
Names of the listed entities from which the Director has resigned in the past three years	NIL
Brief resume	Leveraging his rich experience of over two decades in the fields of exports, investment consultancy and capital market operations, he has played an instrumental role in the rapid development of Company's customer base. He has also been responsible for bringing in superlative changes in policies and transforming operations and systems, thus providing synergy to various business activities of the Company.

EXPLANATORY STATEMENT PURSUANT TO THE PROVISIONS OF SECTION 102 OF THE COMPANIES ACT, 2013 (the "Act")

ITEM No. 3 APPOINTMENT OF MRS. SHOBA NAHAR DIN: 01055447 AS A NON-EXECUTIVE NON-INDEPENDENT DIRECTOR OF THE COMPANY

Mrs. Shoba Nahar was appointed as an Additional Director of the Company by the Board of Directors at its meeting held on July 31, 2026. The Company has received the recommendation of the Nomination and Remuneration Committee and a notice pursuant to Section 160 of the Companies Act, 2013 (the "Act"), proposing her candidature for appointment as a Director of the Company. In terms of Section 161(1) of the Act, Mrs. Shoba Nahar holds office as an Additional Director up to the date of the ensuing Annual General Meeting of the Company.

Mrs. Shoba Nahar is not disqualified from being appointed as a Director in terms of Section 164 of the Act and has furnished her consent to act as a Director of the Company. The terms and conditions of her appointment, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors, are set out in the Resolution at Item No. 3 of this Notice.

The profile and other particulars of Mrs. Shoba Nahar, as required under the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, are provided under the heading "BRIEF PROFILE & DISCLOSURE OF ADDITIONAL DIRECTORS", forming part of this Notice.

The Board of Directors is of the opinion that the association of Mrs. Shoba Nahar as a Director of the Company would be in the best interests of the Company and would be of immense benefit to it. Accordingly, the Board recommends the Resolution set out at Item No. 3 of this Notice, pertaining to the appointment of Mrs. Shoba Nahar as a Non-Executive, Non-Independent Director of the Company, for approval of the Members by way of an Ordinary Resolution, in accordance with the applicable provisions of the Act and the rules made thereunder.

Brief Profile & Disclosure of the Additional Director

Item No.	3
Name of the Director	Mrs. Shoba Nahar
Date of Birth	29.08.1977
Age	48 years
DIN	01055447
Nature of Appointment	Additional Director
Date of Appointment	31.07.2026
Nature of expertise/experience	She has extensive experience in areas of finance, investments, risk management and Business management. Her deep passion in areas of finance and investments would help

	the Company to foster strong international relationships. With her diverse global perspective and deep expertise, She is well-equipped to help the Company to succeed in increasingly interconnected world.
Qualification	Bachelor of Commerce
No. of share held	4,87,560 Shares
Relationship with any other Directors and KMP	She is sister of Mr, Bharat Jain Tatia, the Chairman and Managing Director of the Company.
No. of Board Meetings attended during FY 2025-26	Nil
Directorship in other companies & LLPs	1. Kreon Finnancial Services Limited 2. Alert Insurance Brokers Private Limited 3. Woodchip Gaming Private Limited 4. Easylottery.in Services Private Limited 5. Eastern Infotech Private Limited
Names of the listed entities from which the Director has resigned in the past three years	Nil

Except, Mrs. Shoba Nahar being an appointee and sister of Mr. S.P. Bharat Jain Tatia, Managing Director of the Company and Mr. S.P. Bharat Jain Tatia, Chairman and Managing Director of the Company, none of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financial or otherwise, in the resolution set out at Item No. 3.

ITEM NO. 4 APPOINTMENT OF MRS. BALASUBRAMANIAN KIRUTHIKA DIN: 10255325 AS AN INDEPENDENT DIRECTOR OF THE COMPANY

The Board of Directors, at its meeting held on July 31, 2026, based on the recommendation of the Nomination and Remuneration Committee, appointed Mrs. Balasubramanian Kiruthika (DIN: 10255325) as an Non- Executive Independent Director of the Company for a term of five consecutive years, commencing from April 1, 2027 and ending on March 31, 2032, pursuant to the provisions of Sections 149, 150 and 152 of the Companies Act, 2013 (the "Act") and in accordance with the provisions of the Articles of Association of the Company.

Mrs. Balasubramanian Kiruthika is eligible for appointment as an Independent Director of the Company for a term of five consecutive years. The Company has received a notice pursuant to Section 160 of the Act proposing her candidature for appointment as an Independent Director of the Company. The Company has also received a declaration from Mrs. Balasubramanian Kiruthika confirming her independence in accordance with the provisions of Section 149(6) of the Act and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, Mrs. Balasubramanian Kiruthika is neither disqualified from being appointed as a Director in terms of Section 164(2) of the Act nor debarred from holding the office of a Director by virtue of

any order of the Securities and Exchange Board of India or any other statutory or regulatory authority. She has also successfully registered herself with the Independent Directors' Databank maintained by the Indian Institute of Corporate Affairs.

Brief profile of Mrs. Balasubramanian Kiruthika is as follows:

Mrs. Balasubramanian Kiruthika, aged 35 years, has over ten years of extensive and varied experience in areas of finance, foreign investments, risk and business management. She is the Managing Partner and serves on the Board of I Stone Globalspot Creations Private Limited. Her deep passion in areas of finance and foreign investments would help the Company to foster strong international relationships. She possesses in-depth knowledge of business and foreign investments. With her diverse global perspective and deep expertise, Mrs. Balasubramanian Kiruthika is well-equipped to help the Company to succeed in increasingly interconnected world.

Mrs. Balasubramanian Kiruthika, being the appointee, is interested in the resolution. Further, her relatives are also deemed to be interested in the resolution, to the extent of their shareholding, if any, in the Company. Except the above, none of the Directors and Key Managerial Personnel of the Company and their respective relatives are in any way, concerned or interested, financially or otherwise, in the proposed resolution.

The Board is of the considered view that Mrs. Balasubramanian Kiruthika's extensive knowledge and vast experience in business management will be of significant benefit to the Company and will contribute meaningfully to its growth and development.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors considers the appointment of Mrs. Balasubramanian Kiruthika as an Independent Director to be in the best interests of the Company. Accordingly, the Board recommends the resolution set out at Item No. 4 of this Notice for approval of the Members by way of a **Special Resolution**.

ADDITIONAL INFORMATION ABOUT THE DIRECTOR PROPOSED TO BE APPOINTED AS AN INDEPENDENT DIRECTOR

(As per Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard–2 on General Meetings)

Name of the Director	Mrs. Balasubramanian Kiruthika
Date of Birth	20.03.1991
Age	35 years
DIN	10255325
Nature of Appointment	Appointment
Date of First Appointment	31.07.2026
Qualification	Bachelor of Commerce
No. of. Shares held	Nil
Nature of expertise/experience	Business Management
Skills and capabilities	Experience in formulating business strategy, driving growth, and organizational leadership.
Terms and conditions of appointment	Appointment as an Independent Director for a period of five consecutive years effective from April 1, 2027 to March 31, 2032 (for further

	details, refer the Notice and Explanatory Statement)
Details of remuneration last drawn	Not Applicable
Details of remuneration to be paid	If appointed, the Director shall be paid sitting fees and commission, if any, as approved by the Board of Directors
Relationship with any other Directors and KMP	None
No. of Board Meetings attended during FY 2025-2026	Not Applicable
Directorship in other companies & LLPs	I Stone Globalspot Creations Private Limited
Chairman/Member of the Committees of Company	Not Applicable
Chairman/Member of the Committee of other Public Limited Companies in which he is a Director	NIL
Names of the listed entities from which the Director has resigned in the past three years	NIL

ITEM NO. 5 – MATERIAL RELATED PARTY TRANSACTION(S) WITH KREON FINNANCIAL SERVICES LIMITED ('KFSL')

As per the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), if a company enters into material transactions with a related party which, either individually or taken together with previous transaction(s) during a financial year, then it shall require prior approval of the Shareholders of the Company and no related party shall vote to approve such resolutions whether the entity is a related party to the particular transaction or not.

The proposed transactions are proposed to be undertaken in the ordinary course of business and on an arm's length basis. Accordingly, the provisions of Section 188(1) of the Companies Act, 2013 and the rules made thereunder are not applicable to the proposed transactions, subject to the applicability of the relevant provisions.

In accordance with the statutory provisions mentioned above and on the recommendation of the Audit Committee, the Board at its meeting held on July 31, 2026, has approved the Related Party Transactions, subject to approval of the Members of the Company in the 32nd AGM.

Further, all related party transactions have been unanimously approved by the Independent Directors of the Audit Committee after satisfying itself that the related party transactions are at arm's length, in the ordinary course of business and in the best interest of the Company. The Audit Committee reviews on a quarterly basis, the details of all related party transactions entered into by the Company during the previous quarter, pursuant to its approvals. The Company has in place a structured process for approval of material related party transactions. As per the process, necessary details for each of the related party transaction irrespective of their materiality threshold along with the justification are provided to the Audit Committee, which enables them to make decisions.

Further, Details of the proposed transactions with KFSL being a related party of the Company, including the information pursuant to Industry Standards on "Minimum information to be provided

to the Audit Committee and Shareholders for approval of Related Party Transactions" read with applicable laws and as placed before the Audit Committee for consideration while seeking prior approval of the proposed RPT(s), are provided below:

S. No.	Particulars of the information	Information provided by the Management
A.	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1.	Name of the related party	Kreon Finnancial Services Limited('KFSL')
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	KFSL is the flagship financial services company. KFSL operates as Non-Banking Financial Company – Investment and Credit Company and offers a wide array of services and products in the financial services sector and operates across various areas of business such as commercial finance, infrastructure finance, consumer loans and wealth services. KFSL also offers funds and fee based financial services to its customers.
A(2)	**Relationship and ownership of the related party**	
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Enterprise in which Director or Key Managerial Personnel or their Relative have significant influence
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	9.64%
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/related party has control (as defined under SEBI Listing Regulations).	8.17%

	While calculating indirect shareholding, shareholding held by relatives shall also be considered.	
A(3)	**Details of previous transactions with the related party**	
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	

S.No.	Nature of Transactions	Amount (in Rs.) FY2025-26
1.	Borrowing of Loans	Nil
2.	Lending of Loans	Nil

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought. (In Rs.)	Nil
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year	No, default has been made by the related party.
A(4)	**Amount of the proposed transactions**	
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders. (In Rs.)	Rs.60,00,00,000 (Rs. 50 Crore each for lending and Rs. 10 Crore for borrowing)
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	683.50%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction).	Not applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	138.40%

<table>
<tr><td>6.</td><td colspan="2">Financial performance of the related party for the immediately preceding financial year:
<table>
<tr><td>Particulars</td><td>Amount (In Rs.) for FY2025-26</td></tr>
<tr><td>Turnover</td><td>43,35,00,000</td></tr>
<tr><td>Profit After Tax</td><td>7,26,00,000</td></tr>
<tr><td>Net worth</td><td>36,08,45,938</td></tr>
</table></td></tr>
<tr><td>A(5)</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1.</td><td>Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)</td><td>Tatia Global Vennture Limited will enter into transactions for borrowing and lending of loans with KFSL. The transactions will be on arm length basis.</td></tr>
<tr><td>2.</td><td colspan="2">Details of each type of the proposed transaction for FY 2026-27
<table>
<tr><td>S.No.</td><td>Category</td><td>Amount (In Rs.)</td></tr>
<tr><td>1.</td><td>Borrowing of Loans</td><td>10,00,00,000</td></tr>
<tr><td>2.</td><td>Lending of Loans</td><td>50,00,00,000</td></tr>
</table></td></tr>
<tr><td>3.</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td>Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.</td></tr>
<tr><td>4.</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5.</td><td>Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.</td><td>Aggregate value of proposed transactions is Rs. 60 Crore.</td></tr>
<tr><td>6.</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity</td><td>The Company will borrow loans for meeting the working capital requirements and for business expansion.
Also, The Company will lend money to the related party for earning interest income.</td></tr>
</table>

7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: *Indirect interest shall mean interest held through any person over which an individual has control.*	Mr. S.P. Bharat Jain Tatia, Managing Director, is a promoter of Kreon Finnancial Services Limited and holds 550219 (2.72%) shares therein.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP/ partner, whether direct or indirect, in the related party.	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	All important information forms part of the Statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A**	
B(2)	**Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1.	Source of funds in connection with the proposed transaction. Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.	Company's own funds
2.	Where any financial indebtedness is incurred to give loan, inter corporate deposit or advance, specify the following: Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.	

S.No.	Particulars	Details
1.	Nature of indebtedness	Not Applicable
2.	Total cost of borrowing	Not Applicable
3.	Tenure	Not Applicable
4.	Other details	Not Applicable

3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. Note: (1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies. (2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.	Not Applicable

4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%
5.	Maturity / due date	Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.
6.	Repayment schedule & terms	The Repayment shall be made in accordance with loan agreement entered between the parties.
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The Company will lend money to the related party for earning interest income.
B(5)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1.	Material covenants of the proposed transaction	Tatia Global venture Limited will borrow a sum of Rs. 10,00,00,000. The said transaction will be on arm length basis and in accordance with proper disclosures.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	12%
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	Only the interest amount shall be the cost of borrowing.
4.	Maturity / due date	Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.
5.	Repayment schedule & terms	The Repayment shall be made in accordance with loan agreement entered between the parties.
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable

8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The Company will borrow loans for meeting the working capital requirements and for business expansion.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(1)	**Transactions relating to any loans and advances (other than trade advance) or inter-corporate deposits given by the listed entity or its subsidiary.**	
1.	Latest credit rating of the related party Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. In addition, state the following: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed. FY 2025-26 — Not Applicable FY 2024-25 — Not Applicable FY 2023-24 — Not Applicable	No default has been made on borrowings by the related party from the listed entity or any other person and value of subsisting default over the last three financial years.
C(4)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	

	Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies. a. Before transaction: Not Applicable b. After transaction: Not Applicable
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies. a. Before transaction: Not Applicable b. After transaction: Not Applicable
Point B(1), B(3), B(4), B(6), B(7), C(2), C(3), C(5) and C(6) are not applicable.	

However, all the transactions taken together during the period starting from this Annual General Meeting i.e. August 25, 2026 till August 24, 2029 (covering three years) between the Company and Related Party mentioned above exceed 10% of the annual consolidated turnover due to which these transactions are considered as material related party transactions. Therefore, in terms of Regulation 23(4) of the SEBI Listing Regulations, approval of the shareholders is required and the related parties shall abstain from voting on such resolution whether the entity is a related party to the particular transaction or not. Accordingly, all related parties of the Company, including the Directors or Key Managerial Personnel related to the above-mentioned Companies shall not participate or vote on this resolution.

Mr. S.P. Bharat Jain Tatia, Managing Director, Mrs. Shoba Nahar, Non-Executive Non- Independent Director and all Promoters shall be deemed to be interested in the resolution.

None of the other directors or Key Managerial Personnel of the Company or their relatives is in any way concerned or interested in the said resolution.

The Board recommends the resolution set out in Item No. 5 of the Notice for approval of the Members to be passed as an **Ordinary Resolution**.

ITEM NO. 6 – MATERIAL RELATED PARTY TRANSACTION(S) WITH OPTI PRODUCTS PRIVATE LIMITED ('OPPL')

As per the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), if a company enters into material transactions with a related party which, either individually or taken together with previous transaction(s) during a financial year, then it shall require prior approval of the Shareholders of the Company and no related party shall vote to approve such resolutions whether the entity is a related party to the particular transaction or not.

The proposed transactions are proposed to be undertaken in the ordinary course of business and on an arm's length basis. Accordingly, the provisions of Section 188(1) of the Companies Act, 2013 and the rules made

thereunder are not applicable to the proposed transactions, subject to the applicability of the relevant provisions.

In accordance with the statutory provisions mentioned above and on the recommendation of the Audit Committee, the Board at its meeting held on July 31, 2026, has approved the Related Party Transactions, subject to approval of the Members of the Company in the 32nd AGM.

Further, all related party transactions have been unanimously approved by the Independent Directors of the Audit Committee after satisfying itself that the related party transactions are at arm's length, in the ordinary course of business and in the best interest of the Company. The Audit Committee reviews on a quarterly basis, the details of all related party transactions entered into by the Company during the previous quarter, pursuant to its approvals. The Company has in place a structured process for approval of material related party transactions. As per the process, necessary details for each of the related party transaction irrespective of their materiality threshold along with the justification are provided to the Audit Committee, which enables them to make decisions.

Further, Details of the proposed transactions with OPPL being a related party of the Company, including the information pursuant to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" read with applicable laws and as placed before the Audit Committee for consideration while seeking prior approval of the proposed RPT(s), are provided below:

S. No.	Particulars of the information	Information provided by the Management
A.	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1.	Name of the related party	Opti Products Private Limited ('OPPL')
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Opti Products Private Limited is engaged in Real estate and Rental services.
A(2)	**Relationship and ownership of the related party**	
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. S.P. Bharat Jain Tatia, Managing Director, is a promoter of Opti Products Private Limited and holds 1274 (9.8%) shares therein.
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable

	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/related party has control (as defined under SEBI Listing Regulations). While calculating indirect shareholding, shareholding held by relatives shall also be considered.	Nil
A(3)	**Details of previous transactions with the related party**	
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	

S.No.	Nature of Transactions	Amount (in Rs.) FY2025-26
1.	Borrowing of Loans	-
2.	Lending of Loans	3,59,75,000

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought. (In Rs.)	43,85,000
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year	No, default has been made by the related party.
A(4)	**Amount of the proposed transactions**	
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders. (In Rs.)	Rs.60,00,00,000 (Rs. 50 Crore for borrowing and Rs. 10 Crore for lending)
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	683.50%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction).	Not applicable

5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	3415.26%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	Amount (In Rs.) for FY2025-26
Turnover	1,75,68,186
Profit After Tax	(54,04,226)
Net worth	(12,67,85,000)

A(5)	**Basic details of the proposed transaction**	
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Tatia Global Vennture Limited will enter into transactions for borrowing and lending of loans with OPPL. The transactions will be on arm length basis.
2.	Details of each type of the proposed transaction for FY 2026-27	

S.No.	Category	Amount (In Rs.)
1.	Borrowing of Loans	50,00,00,000
2.	Lending of Loans	10,00,00,000

3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Aggregate value of proposed transactions is Rs. 60 Crore.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company will borrow loans for meeting the working capital requirements and for business expansion.

		Also, The Company will lend money to the related party for earning interest income.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: *Indirect interest shall mean interest held through any person over which an individual has control.* a. Name of the director / KMP b. Shareholding of the director / KMP/ partner, whether direct or indirect, in the related party.	Mr. S.P. Bharat Jain Tatia, Managing Director, is a promoter of Opti Products Private Limited and holds 1274 (9.8%) shares therein.
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	All important information forms part of the Statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A**	
B(2)	**Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1.	Source of funds in connection with the proposed transaction. Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.	Company's Own Funds
2.	Where any financial indebtedness is incurred to give loan, inter corporate deposit or advance, specify the following: Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.	

S.No.	Particulars	Details
1.	Nature of indebtedness	Not Applicable
2.	Total cost of borrowing	Not Applicable
3.	Tenure	Not Applicable
4.	Other details	Not Applicable

3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. Note: (1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies. (2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.	Not Applicable
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%
5.	Maturity / due date	Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.
6.	Repayment schedule & terms	The Repayment shall be made in accordance with loan agreement entered between the parties.
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The Company will lend money to the related party for earning interest income.
B(5)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1.	Material covenants of the proposed transaction	Tatia Global Vennture Limited will borrow a sum of Rs. 50,00,00,000. The said transaction will be on arm length basis and in accordance with proper disclosures.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	12%
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	The interest payment shall only be the cost of borrowing.
4.	Maturity / due date	Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.

5.	Repayment schedule & terms	The Repayment shall be made in accordance with loan agreement entered between the parties.
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The Company will borrow loans for meeting the working capital requirements and for business expansion.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(1)	**Transactions relating to any loans and advances (other than trade advance) or inter-corporate deposits given by the listed entity or its subsidiary.**	
1.	Latest credit rating of the related party Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. In addition, state the following: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting; c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed. FY 2025-26 — Not Applicable FY 2024-25 — Not Applicable	No default has been made on borrowings by the related party from the listed entity or any other person and value of subsisting default over the last three financial years.

	FY 2023-24	Not Applicable	
C(4)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**		
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.		
	a. Before transaction	Not Applicable	
	b. After transaction	Not Applicable	
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies.		
	a. Before transaction	Not Applicable	
	b. After transaction	Not Applicable	
Point B(1), B(3), B(4), B(6), B(7), C(2), C(3), C(5) and C(6) are not applicable.			

However, all the transactions taken together during the period starting from this Annual General Meeting i.e. August 25, 2026 till August 24, 2029 (covering three years) between the Company and Related Party mentioned above exceed 10% of the annual consolidated turnover due to which these transactions are considered as material related party transactions. Therefore, in terms of Regulation 23(4) of the SEBI Listing Regulations, approval of the shareholders is required and the related parties shall abstain from voting on such resolution whether the entity is a related party to the particular transaction or not. Accordingly, all related parties of the Company, including the Directors or Key Managerial Personnel related to the above-mentioned Companies shall not participate or vote on this resolution.

Mr. S.P. Bharat Jain Tatia, Managing Director, Mrs. Shoba Nahar, Non-Executive Non- Independent Director and all Promoters shall be deemed to be interested in the resolution.

None of the other directors or Key Managerial Personnel of the Company or their relatives is in any way concerned or interested in the said resolution.

The Board recommends the resolution set out in Item No. 6 of the Notice for approval of the Members to be passed as an **Ordinary Resolution**.

ITEM NO. 7 – MATERIAL RELATED PARTY TRANSACTION(S) WITH ASHRAM ONLINE.COM LIMITED ('AOL')

As per the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), if a company enters into material transactions with a related party which, either individually or taken together with previous

transaction(s) during a financial year, then it shall require prior approval of the Shareholders of the Company and no related party shall vote to approve such resolutions whether the entity is a related party to the particular transaction or not.

The proposed transactions are proposed to be undertaken in the ordinary course of business and on an arm's length basis. Accordingly, the provisions of Section 188(1) of the Companies Act, 2013 and the rules made thereunder are not applicable to the proposed transactions, subject to the applicability of the relevant provisions.

In accordance with the statutory provisions mentioned above and on the recommendation of the Audit Committee, the Board at its meeting held on July 31, 2026, has approved the Related Party Transactions, subject to approval of the Members of the Company in the 32nd AGM.

Further, all related party transactions have been unanimously approved by the Independent Directors of the Audit Committee after satisfying itself that the related party transactions are at arm's length, in the ordinary course of business and in the best interest of the Company. The Audit Committee reviews on a quarterly basis, the details of all related party transactions entered into by the Company during the previous quarter, pursuant to its approvals. The Company has in place a structured process for approval of material related party transactions. As per the process, necessary details for each of the related party transaction irrespective of their materiality threshold along with the justification are provided to the Audit Committee, which enables them to make decisions.

Further, Details of the proposed transactions with AOL being a related party of the Company, including the information pursuant to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" read with applicable laws and as placed before the Audit Committee for consideration while seeking prior approval of the proposed RPT(s), are provided below:

S. No.	Particulars of the information	Information provided by the Management
A.	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1.	Name of the related party	Ashram Online.com Limited ('AOL')
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	The Company is engaged in developing religious products and providing related services.
A(2)	**Relationship and ownership of the related party**	
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Mr. S.P. Bharat Jain Tatia, Managing Director, is a promoter of Ashram Online.com Limited and holds 900400 (7.5%) shares therein. Mrs. Sangita Tatia, Whole-time Director of Ashram Online.com

		Limited, is the spouse of Mr. S.P. Bharat Jain Tatia.
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/related party has control (as defined under SEBI Listing Regulations). While calculating indirect shareholding, shareholding held by relatives shall also be considered.	3.22%
A(3)	**Details of previous transactions with the related party**	
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	

S.No.	Nature of Transactions	Amount (in Rs.) FY2025-26
1.	Borrowing of Loans	-
2.	Lending of Loans	4,43,50,000

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought. (In Rs.)	2,00,000
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year	No, default has been made by the related party.
A(4)	**Amount of the proposed transactions**	
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders. (In Rs.)	Rs.60,00,00,000 (Rs. 50 Crore for borrowing and Rs. 10 Crore for lending)
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party	Yes

	during the current financial year would render the proposed transaction a material RPT?	
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	683.50%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction).	Not applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	5932.95%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	Amount (In Rs.) for FY2025-26
Turnover	1,01,13,000
Profit After Tax	(12,92,000)
Net worth	11,12,24,000

A(5)	**Basic details of the proposed transaction**	
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Tatia Global Vennture Limited will enter into transactions for borrowing and lending of loans with AOL. The transactions will be on arm length basis.
2.	Details of each type of the proposed transaction for FY 2026-27	

S.No.	Category	Amount (In Rs.)
1.	Borrowing of Loans	50,00,00,000
2.	Lending of Loans	10,00,00,000

3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.
4.	Whether omnibus approval is being sought?	Yes

5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Aggregate value of proposed transactions is Rs. 60 Crore.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company will borrow loans for meeting the working capital requirements and for business expansion. Also, The Company will lend money to the related party for earning interest income.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: *Indirect interest shall mean interest held through any person over which an individual has control.*	Mr. S.P. Bharat Jain Tatia, Managing Director, is a promoter of Ashram Online.com Limited and holds 900400 (7.5%) shares therein. Mrs. Sangita Tatia, Whole-time Director of Ashram Online.com Limited, is the spouse of Mr. S.P. Bharat Jain Tatia.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP/ partner, whether direct or indirect, in the related party.	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	All important information forms part of the Statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A**	
B(2)	**Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**	
1.	Source of funds in connection with the proposed transaction. Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.	Company's Own Funds

2.	Where any financial indebtedness is incurred to give loan, inter corporate deposit or advance, specify the following: Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies. S.No. | Particulars | Details 1. | Nature of indebtedness | Not Applicable 2. | Total cost of borrowing | Not Applicable 3. | Tenure | Not Applicable 4. | Other details | Not Applicable	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. Note: (1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies. (2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.	Not Applicable
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	12%
5.	Maturity / due date	Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.
6.	Repayment schedule & terms	The Repayment shall be made in accordance with loan agreement entered between the parties.
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not Applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	The Company will lend money to the related party for earning interest income.
B(5)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1.	Material covenants of the proposed transaction	Tatia Global venture Limited will borrow a sum of Rs. 50,00,00,000. The said transaction will be on arm length basis and in

		accordance with proper disclosures.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	12%
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	The Interest rate payment shall be the cost of borrowing.
4.	Maturity / due date	Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.
5.	Repayment schedule & terms	The Repayment shall be made in accordance with loan agreement entered between the parties.
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The Company will borrow loans for meeting the working capital requirements and for business expansion.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(1)	**Transactions relating to any loans and advances (other than trade advance) or inter-corporate deposits given by the listed entity or its subsidiary.**	
1.	Latest credit rating of the related party Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. In addition, state the following: a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting; b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No default has been made on borrowings by the related party from the listed entity or any other person and value of subsisting default over the last three financial years.

	c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation; d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed. Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed. FY 2025-26 — Not Applicable FY 2024-25 — Not Applicable FY 2023-24 — Not Applicable	
C(4)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies. a. Before transaction — Not Applicable b. After transaction — Not Applicable	
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies. a. Before transaction — Not Applicable b. After transaction — Not Applicable	
Point B(1), B(3), B(4), B(6), B(7), C(2), C(3), C(5) and C(6) are not applicable.		

However, all the transactions taken together during the period starting from this Annual General Meeting i.e. August 25, 2026 till August 24, 2029 (covering three years) between the Company and Related Party mentioned above exceed 10% of the annual consolidated turnover due to which these transactions are considered as material related party transactions. Therefore, in terms of Regulation 23(4) of the SEBI Listing Regulations, approval of the shareholders is required and the related parties shall abstain from voting on such resolution whether the entity is a related party to the particular transaction or not. Accordingly, all related parties of the Company, including the Directors or Key Managerial Personnel related to the above-mentioned Companies shall not participate or vote on this resolution.

Mr. S.P. Bharat Jain Tatia, Managing Director, Mrs. Shoba Nahar, Non-Executive Non- Independent Director and all Promoters shall be deemed to be interested in the resolution.

None of the other directors or Key Managerial Personnel of the Company or their relatives is in any way concerned or interested in the said resolution.
The Board recommends the resolution set out in Item No. 7 of the Notice for approval of the Members to be passed as an **Ordinary Resolution**.

ITEM NO. 8 – MATERIAL RELATED PARTY TRANSACTION(S) WITH S.P. BHARAT JAIN TATIA (CHAIRMAN AND MANAGING DIRECTOR OF COMPANY)

As per the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (Listing Regulations), if a company enters into material transactions with a related party which, either individually or taken together with previous transaction(s) during a financial year, then it shall require prior approval of the Shareholders of the Company and no related party shall vote to approve such resolutions whether the entity is a related party to the particular transaction or not.

The proposed transactions are proposed to be undertaken in the ordinary course of business and on an arm's length basis. Accordingly, the provisions of Section 188(1) of the Companies Act, 2013 and the rules made thereunder are not applicable to the proposed transactions, subject to the applicability of the relevant provisions.

In accordance with the statutory provisions mentioned above and on the recommendation of the Audit Committee, the Board at its meeting held on July 31, 2026, has approved the Related Party Transactions, subject to approval of the Members of the Company in the 32nd AGM.

Further, all related party transactions have been unanimously approved by the Independent Directors of the Audit Committee after satisfying itself that the related party transactions are at arm's length, in the ordinary course of business and in the best interest of the Company. The Audit Committee reviews on a quarterly basis, the details of all related party transactions entered into by the Company during the previous quarter, pursuant to its approvals. The Company has in place a structured process for approval of material related party transactions. As per the process, necessary details for each of the related party transaction irrespective of their materiality threshold along with the justification are provided to the Audit Committee, which enables them to make decisions.

Further, Details of the proposed transactions with Mr. S.P. Bharat Jain Tatia being a related party of the Company, including the information pursuant to Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" read with applicable laws and as placed before the Audit Committee for consideration while seeking prior approval of the proposed RPT(s), are provided below:

S. No.	Particulars of the information	Information provided by the Management
A.	**Details of the related party and transactions with the related party**	
A(1)	**Basic details of the related party**	
1.	Name of the related party	Mr. S.P. Bharat Jain Tatia
2.	Country of incorporation/origin of the related party	India
3.	Nature of business of the related party	Not Applicable

A(2)	Relationship and ownership of the related party	
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Managing Director
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Not Applicable
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary). Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/related party has control (as defined under SEBI Listing Regulations).	5.74%
A(3)	**Details of previous transactions with the related party**	
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year. Explanation: Details need to be disclosed separately for listed entity and its subsidiary.	

S.No.	Nature of Transactions	Amount (in Rs.) FY2025-26
1.	Borrowing of Loans	Nil

2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought. (In Rs.)	2,75,000
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No, default has been made by the related party.
A(4)	**Amount of the proposed transactions**	
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders. (In Rs.)	10,00,00,000
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party	Yes

	during the current financial year would render the proposed transaction a material RPT?	
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	113.91%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction).	Not applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	Not applicable
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	Amount (In Rs.) for FY2025-26
Turnover	Not applicable
Profit After Tax	Not applicable
Net worth	Not applicable

A(5)	**Basic details of the proposed transaction**	
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Tatia Global Vennture Limited will enter into transactions for borrowing of loans with Mr. S.P. Bharat Jain Tatia. The transactions will be on arm length basis.
2.	Details of each type of the proposed transaction for FY 2026-27	

S.No.	Category	Amount (In Rs.)
1.	Borrowing of Loans	10,00,00,000

3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.
4.	Whether omnibus approval is being sought?	Yes

5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Aggregate value of proposed transactions is Rs. 10 Crore.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company will borrow loans for meeting the working capital requirements and for business expansion.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: *Indirect interest shall mean interest held through any person over which an individual has control.*	Promoter, Chairman and Managing Director.
	a. Name of the director / KMP	
	b. Shareholding of the director / KMP/ partner, whether direct or indirect, in the related party.	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	All important information forms part of the Statement setting out material facts, pursuant to Section 102(1) of the Companies Act, 2013 forming part of this Notice.
B	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A**	
B(5)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1.	Material covenants of the proposed transaction	Tatia Global Vennture Limited will borrow a sum of Rs. 10,00,00,000. The said transaction will be on arm length basis and in accordance with proper disclosures.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	6%
3.	Cost of borrowing	Nil

	Note: This shall include all costs associated with the borrowing	
4.	Maturity / due date	Three (3) years commencing from the date of the Thirty-Second Annual General Meeting of the Company, i.e., August 25, 2026, to August 24, 2029.
5.	Repayment schedule & terms	The Repayment shall be made in accordance with loan agreement entered between the parties.
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The Company will borrow loans for meeting the working capital requirements and for business expansion.
C	**Information to be provided only if a specific type of RPT mentioned below proposed to be undertaken is a material RPT and is in addition to Part A and B**	
C(4)	**Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**	
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies. a. Before transaction: Not Applicable b. After transaction: Not Applicable	
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies. a. Before transaction: Not Applicable b. After transaction: Not Applicable	
Point B(1), B(2), B(3), B(4), B(6), B(7), C(1), C(2), C(3), C(5) and C(6) are not applicable.		

However, all the transactions taken together during the period starting from this Annual General Meeting i.e. August 25, 2026 till August 24, 2029 (covering three years) between the Company and Related Party mentioned above exceed 10% of the annual consolidated turnover due to which these transactions are considered as material related party transactions. Therefore, in terms of Regulation 23(4) of the SEBI

Listing Regulations, approval of the shareholders is required and the related parties shall abstain from voting on such resolution whether the entity is a related party to the particular transaction or not. Accordingly, all related parties of the Company, including the Directors or Key Managerial Personnel related to the above-mentioned Companies shall not participate or vote on this resolution.

Mr. S.P. Bharat Jain Tatia, Managing Director, Mrs. Shoba Nahar, Non-Executive Non- Independent Director and all Promoters shall be deemed to be interested in the resolution.

None of the other directors or Key Managerial Personnel of the Company or their relatives is in any way concerned or interested in the said resolution.

The Board recommends the resolution set out in Item No. 8 of the Notice for approval of the Members to be passed as an **Ordinary Resolution**.

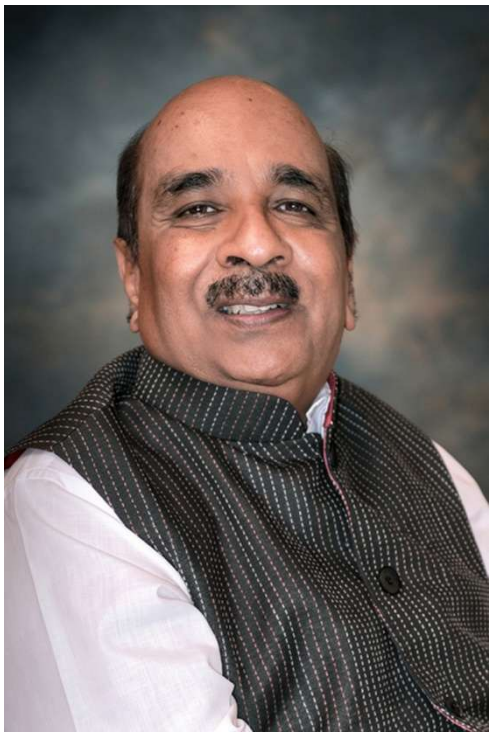
By and on behalf of the Board of Directors
For **TATIA GLOBAL VENNTURE LIMITED**

Sd/-
APURV MAHESHWARI
Company Secretary
ACS:72033

Place: Chennai
Date: 31.07.2026

****

MR. SAMPATHLAL PANNALAL JAIN TATIA



OUR HEARTFELT TRIBUTE TO THE BELOVED FOUNDER OF OUR ORGANISATION

With profound sorrow and deep reverence, we pay our heartfelt tribute to our beloved Founder, ***Mr. Sampathlal Pannalal Jain Tatia****, who passed away on* ***April 29, 2026****. His visionary leadership, unwavering commitment, entrepreneurial spirit, and steadfast dedication laid the foundation of our Organisation and shaped its enduring legacy.*

Mr.Sampathlal Pannalal JainTatia *was not merely the Founder of the Organisation but also its guiding force and enduring inspiration. His foresight, integrity, dedication and relentless pursuit of excellence transformed a humble vision into a respected and successful enterprise. Through his exemplary leadership, he instilled strong values of ethics, innovation, customer focus and social responsibility, which continue to define the Organisation's culture and guide its growth.*

Throughout his remarkable journey, he inspired generations of employees, associates and stakeholders with his humility, wisdom and unwavering determination. His invaluable contributions extended beyond business success, leaving behind a legacy of trust, compassion and excellence that will continue to inspire all who had the privilege of working with him.

While his passing is an irreparable loss to the Organisation, his vision, principles and ideals will remain deeply embedded in our foundation and continue to illuminate our path in the years ahead.

The Board of Directors, the Management and all employees express their deepest condolences to the bereaved family and pray to the Almighty to grant eternal peace to his noble soul and the strength to the family to bear this immense loss.

We shall forever cherish his extraordinary contributions and remain committed to carrying forward the legacy he so passionately built.

ANNUAL REPORT

2025-26

Tatia
GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

TATIA GLOBAL VENNTURE LIMITED
New No. 29, Old No. 12, Mookathal Street, IInd Floor,
Purasawalkam, Chennai, 600 007, Tamil Nadu
Website: www.tatia.co.in | Email: tatiainfo@gmail.com |
Tel: 044-48676774 | CIN: L18101TN1994PLC026546

Tatia
GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

TATIA GLOBAL VENNTURE LIMITED

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Tatia
GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

CORPORATE FACTSHEET

BOARD OF DIRECTORS (AS ON 31.03.2026)

NAME	DIN	DESIGNATION
Mr. S.P. Bharat Jain Tatia	00800056	Managing Director
Mr. Sampathlal Pannalal Jain Tatia	01208913	Director
Mrs. Shobhaa Sankaranarayanan	07666001	Independent Director
Mr. Ramakrishnan Manikandan	10255324	Independent Director

BOARD COMMITTEE'S (AS ON 31.03.2026)

1. AUDIT COMMITTEE
   Ms. Shobhaa Sankaranarayanan - Chairman
   Mr. Ramakrishnan Manikandan - Member
   Mr. S.P. Bharat Jain Tatia – Member

2. STAKEHOLDERS RELATIONSHIP COMMITTEE
   Mr. Ramakrishnan Manikandan – Chairman
   Mr. Sampathlal Pannalal Jain Tatia - Member
   Ms. Shobhaa Sankaranarayanan – Member

3. NOMINATION & REMUNERATION COMMITTEE
   Ms. Shobhaa Sankaranarayanan – Chairman
   Mr. Ramakrishnan Manikandan - Member
   Mr. Sampathlal Pannalal Jain Tatia - Member

KEY MANAGERIAL PERSONNEL	**Ms. Namrata Parekh** – Chief Financial Officer **Mr. Madhur Agarwal** (till 30.04.2026) – Company Secretary and Compliance Officer **Mr. Apurv Maheshwari-**(w.e.f. 01.05.2026) – Company Secretary and Compliance Officer
CORPORATE / REGISTERED OFFICE	New No. 29, Old No. 12, 2nd Floor, Mookathal Street, Purasawalkam, Chennai, Tamil Nadu – 600 007 Ph: 044-48676774 E-mail ID: tatiainfo@gmail.com Website: www.tatia.co.in CIN – L18101TN1994PLC026546
INVESTOR GRIEVANCE AND COMPLIANCE OFFICER	**Mr. Apurv Maheshwari** Company Secretary and Compliance Officer E-mail ID: cs@tatia.co.in
STOCK EXCHANGE(S)	Bombay Stock Exchange Limited
BANKERS	**HDFC Bank Limited** No. 40, Nungambakkam High Road, Chennai, Tamil Nadu – 600 034

REGISTRAR AND SHARE TRANSFER AGENT	**M/s. Purva Sharegistry (India) Private Limited** No. 9, Shiv Shakti Ind. Estate, J.R. Boricha Marg, Lower Parel (E), Mumbai, Maharashtra – 400 011 Ph: 022-49700138/ 022-35220312 E-mail ID: support@purvashare.com
STATUTORY AUDITORS	**M/s. Darpan & Associates**, Chartered Accountants, #11/2, Shyam Avenue, College Road, Nungambukkam, Chennai, Tamil Nadu – 600 006 Ph: 044-28223233 E-mail ID: darpannassociates@gmail.com
INTERNAL AUDITOR	**M/s. V. Rajesh & Associates**, Chartered Accountants, F6, Padmam Apartments, 12/121, Kothawal Chavadi Street, Saidapet, Chennai,Tamil Nadu – 600 015 PH: 044-42165500 E-mail ID: cmarlassoc@gmail.com

SECRETARIAL AUDITOR	**S. Vasudevan (Partner)** **M/s. Lakshmmi Subramanian & Associates**, #81, Murugesa Naicker Complex, Greams Road, Thousand Lights, Chennai, Tamil Nadu – 600 006 Ph: 044-28292272/73 E-mail ID: lsacustomerservices@gmail.com

BOARD'S REPORT

Dear Members,

Your Board of Directors (the "Board") has the pleasure of presenting the 32nd Annual Report on the business and operations of Tatia Global Vennture Limited (the "Company") along with the audited standalone and consolidated financial statements for the financial year ended March 31, 2026.

1. FINANCIAL PERFORMANCE

The standalone and consolidated financial statements for the financial year ended March 31, 2026, forming part of this Annual Report, have been prepared in accordance with the Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs (MCA).

The highlights of the standalone & consolidated financial results of your Company along with previous year's figures are as under:

(In Lakhs)

Particulars	Standalone		Consolidated	
	Year ended 31/03/2026	Year ended 31/03/2025	Year ended 31/03/2026	Year ended 31/03/2025
Revenue from Operations	100.69	106.64	877.83	1270.95
Other Income	8.42	11.23	28.55	22.26
Total Income	**109.10**	**117.87**	**906.38**	**1293.21**
Profit / (Loss) before Depreciation and Interest	**25.70**	**34.77**	**576.58**	**768.46**
Less: Interest	0.00	0.00	-	-
Less: Depreciation	5.75	0.05	5.75	0.05
Profit / (Loss) before Tax	**19.95**	**34.72**	**570.83**	**768.41**
Prior Period Tax	-	0.20	-	0.20
Provision for Tax/Current Tax	1.66	2.47	1.66	2.47
Deferred Tax	(0.11)	-	(0.11)	-
Profit / (Loss) after Tax	**18.39**	**32.05**	**569.26**	**765.73**
Other Comprehensive Income	44.79	(294.26)	44.79	(294.26)
Total Comprehensive Income	**63.18**	**(262.21)**	**614.05**	**471.47**

2. BUSINESS OPERATIONS / STATE OF COMPANY'S AFFAIRS

During the year under review, the Company has made a standalone profit of Rs.18.39 lakhs for FY 2025-26 as compared to standalone profit of Rs.32.05 lakhs for FY 2024-25. Similarly, your Company has made a consolidated profit of Rs.569.26 lakhs for FY 2025-26 as compared to consolidated profit of Rs.765.73 lakhs for FY 2024-25.

3. CHANGE IN NATURE OF BUSINESS

There is no change in the nature of business of your Company, during the year under review.

4. DIVIDEND

To conserve resources for future operations, the Board has decided not to declare any dividend for FY 2025-26.

5. TRANSFER TO RESERVES

Your Company proposes to transfer standalone profit of Rs. 18.39 lakhs and consolidated profit of Rs.569.26 lakhs to the Reserves and Surplus.

6. CORPORATE GOVERNANCE

a) Corporate Governance Philosophy

Your Company has always believed that good corporate governance is more a way of doing business than a mere legal compulsion. It enhances the trust and confidence of all the stakeholders. Good practice in corporate behavior helps to enhance and maintain public trust in companies and the stock market. It is the application of best management practices, compliances of law in true letter and spirit, and adherence to ethical standards for effective management and discharge of social responsibilities for sustainable development of all stakeholders. In this pursuit, your Company's philosophy on Corporate Governance is led by a strong emphasis on transparency, fairness, independence, accountability, and integrity. The Board plays a central role in upholding and guiding this governance framework.

b) Board Diversity

Your Company recognizes the importance of a diverse Board in its success. We believe that a truly diverse Board will leverage differences in perspective, knowledge, skill, regional and industry experience, cultural and geographical backgrounds, age, ethnicity, race, and gender, which will help us retain our competitive advantage. The Policy on Board Diversity adopted by the Board sets out its approach to diversity, which is available on our website at www.tatia.co.in. Additional details on Board diversity is available in the Report on Corporate Governance that forms part of this Annual Report.

c) Board Composition and Key Managerial Personnel (KMP)

The composition of the Board of Directors of your Company is in compliance with Regulation 17 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations") and Section 149 of the Companies Act, 2013 (the "Act").

As on March 31, 2026, the Board of Directors comprises of four Directors, further classified into one Executive Director and three Non-Executive Directors out of which two are Independent Directors. Further, there is one women independent director. The Chairman of the Board is a Promoter-Executive Director.

As on March 31, 2026, your Company has the following Key Managerial Personnel (KMP).

- Mr. S.P. Bharat Jain Tatia – Chairman & Managing Director
- Ms. Namrata Parekh – Chief Financial Officer
- Mr. Madhur Agarwal– Company Secretary and Compliance Officer.

d) Changes in Director and Key Managerial Personnel (KMP)

During the year, there was no change in the Board of Directors and the Key Managerial Personnel (KMP)of the Company.

However, between the end of the financial year 2025-26 and the date of the report, following changes have occurred in the composition of the Board and KMP:

* Cessation of Mr. Sampathlal Pannalal Jain Tatia (DIN: 01208913), Non-Executive Non-Independent Director of the Company as on April 29, 2026.

* Resignation of Mr. Madhur Agarwal (ACS:72821) from the position of Company Secretary and Compliance Officer with effect from close of business hours on April 30, 2026.

* Appointment of Mr. Apurv Maheshwari (ACS:72033) as the Company Secretary and Compliance Officer with effect from May 01, 2026.

*Appointment of Mrs. Chandrakantha Tatia (DIN:00625648) as an Additional Director of the Company w.e.f. May 27, 2026.

* Resignation of Mrs. Chandrakantha Tatia (DIN:00625648) from the position of Additional Director of the Company with effect from July 31, 2026.

* Appointment of Mrs. Balasubramanian Kiruthika (DIN:10255325) as Non – Executive Independent Director of the Company for an initial term of five consecutive years subject to the approval of Shareholders in the ensuing 32nd Annual General Meeting of the Company w.e.f. April 01, 2027.

* Appointment of Mrs. Shoba Nahar (DIN: 01055447) as an Additional Director on the Board of Company with effect from July 31, 2026.

The Board of Directors recorded its profound grief and deep sorrow on the demise of Mr. Sampathlal Pannalal Jain Tatia (DIN: 01208913), Founder, Director, and Non-Executive, Non-Independent Director of the Company, who passed away on April 29, 2026.

Mr. Sampathlal Pannalal Jain Tatia was the visionary Founder of the Company and played a pivotal role in establishing, nurturing and shaping the organisation from its inception. His unwavering dedication, entrepreneurial acumen, strategic foresight and exemplary leadership laid a strong foundation for the Company's sustained growth, corporate values and long-term success. Throughout his distinguished association with the Company, he provided invaluable guidance, fostered a culture of innovation, and upheld the highest standards of integrity, corporate governance and business excellence.

The Board placed on record its deep appreciation and profound gratitude for Mr. Sampathlal Pannalal Jain Tatia's immense contribution to the growth and development of the Company. His wisdom, commitment, vision and enduring legacy will continue to

inspire the Board, the management and all employees as the Company carries forward the ideals and principles established under his leadership.

- The Board noted the resignation of Mr. Madhur Agarwal, tendered vide his letter dated April 15, 2026, at its meeting held on April 27, 2026. At the same meeting, the Board unanimously approved the appointment of Mr. Apurv Maheshwari (ACS: 72033) as the Company Secretary and Compliance Officer of the Company, with effect from May 01, 2026.

- The Board based on the recommendation of the Nomination and Remuneration Committee, considered and approved the appointment of Mrs. Chandrakantha Tatia (DIN:00625648) as an Additional Director of the Company in the Board meeting held on May 27, 2026. However, due to health issues, Mrs. Chandrakantha Tatia is not able to continue as the Director of the company. Therefore, she tendered her resignation on July 31, 2026.

- The Board based on the recommendation of the Nomination and Remuneration Committee, considered and approved the appointment of Mrs. Shoba Nahar (DIN: 01055447) as an Additional Director of the Company in the Board meeting held on July 31, 2026, subject to the approval of Shareholders in the ensuing 32nd Annual General Meeting of the Company. A resolution seeking Members' approval for her appointment forms part of the Notice of 32nd AGM.

- The resolution seeking appointment of Mrs. Balasubramanian Kiruthika (DIN:10255325) as an Independent Director of the Company for an initial term of five consecutive years starting from April 01, 2027 to March 31, 2032 subject to the approval of Shareholders in the ensuing 32nd Annual General Meeting of the Company forms part of the Notice of 32nd AGM. Mrs. Balasubramanian Kiruthika possesses the requisite expertise, integrity and experience (including the proficiency) as a Director on the Company's Board.

- Pursuant to the provisions of Section 152(6) of the Companies Act, 2013, Mr. S.P. Bharat Jain Tatia, Managing Director (DIN: 00800056), is liable to retire by rotation at the ensuing Annual General Meeting and, being eligible, has offered himself for re-appointment.

  Based on the outcome of his performance evaluation, the recommendation of the Nomination and Remuneration Committee, and subject to the approval of the Members at the 32nd Annual General Meeting ("AGM"), the Board of Directors, at its meeting held on July 31, 2026, approved and recommended his re-appointment to the Members.

A resolution seeking the approval of the Members for his re-appointment, together with the requisite details, forms part of the Notice convening the 32nd AGM.

e) Number of meetings of the Board

The Board met five times during FY 2025-26. The details of such meetings are provided in the Report on Corporate Governance that forms part of this Annual Report. The maximum interval between any two consecutive meetings did not exceed one hundred and twenty days (120 days), as prescribed under the Act.

f) Separate Meeting of the Independent Directors

In terms of requirements under Schedule IV of the Act and Regulation 25(3) of the SEBI Listing Regulations, a separate meeting of the Independent Directors was held on March 13, 2026.

The Independent Directors at the meeting, inter-alia, reviewed the following:

- Performance of Non-Independent Directors;
- Performance of the Board as a whole;
- Performance of Chairperson of the Company considering the views of executive directors and non-executive directors;
- Assessment of the quality, quantity, and timeliness of the flow of information between the Company's Management and the Board that is necessary for the Board to effectively and reasonably perform their duties;
- Any unethical behavior, actual or suspected fraud or violation (if any) of the Company's code of conduct.

g) Manner and Criteria of formal annual evaluation of Board's performance and that of its Committees and Individual Directors

In terms of the requirements under the Act and SEBI Listing Regulations, the Nomination and Remuneration Committee (NRC) has formulated a criterion for evaluation of the performance of Board as a whole, individual Directors, Chairman and the Board Committees. The criteria cover the areas relevant to the functioning of the Board and its Committees such as its composition, structure, oversight, effectiveness, performance, skill set, knowledge, strategy, and risk management. The individual Directors, particularly the Independent Directors, were evaluated on parameters such as integrity, participation, skill, and knowledge, independent judgment, preparation, conduct, and effectiveness.

A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations, and governance. A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgment, safeguarding the interests of the Company and its minority shareholders, etc. Accordingly, the Board and the NRC of your Company have carried out the performance evaluation during the year under review.

h) Board Committees

Pursuant to the provisions under the Act and SEBI Listing Regulations, the Board of Directors has constituted various committees of the Board which are:

- **Audit Committee;**
- **Nomination and Remuneration Committee;**
- **Stakeholders Relationship Committee.**

Details of composition, terms of reference, number of meetings and attendance of Members in these Committees are provided in the Report on Corporate Governance that forms part of this Annual Report.

i) Recommendations made by Board Committee's

The Board, during the year under review, has accepted all recommendations made to it by its Committee's including Audit Committee.

j) Declaration by Independent Directors

In terms of Section 149(6) of the Act and Regulation 16 of SEBI Listing Regulations, the following two Non- Executive Directors were categorized as Independent Directors of the Company as on March 31, 2026:

- Mr. Ramakrishnan Manikandan
- Mrs. Shobhaa Sankaranarayanan

The Company has received requisite declaration of independence from all the above-mentioned Independent Directors in terms of the Act and SEBI Listing Regulations, confirming that they continue to meet the criteria of independence, in pursuance of Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014. Meanwhile, All Independent Directors have affirmed compliance with the Code of Conduct for Independent Directors as per Schedule IV of the Act.

k) Compliance with Secretarial Standards

During the year under review, the Company has complied with all applicable mandatory Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

l) Criteria/Policy on Director's Appointment and Remuneration

The Board and Nomination and Remuneration Committee has framed a policy/criterion for selection and appointment of Directors, Key Managerial Personnel and Senior Executives including qualifications, positive attributes, independence of a director, remuneration, and other matters provided under Section 178(3) of the Act and the SEBI Listing Regulations.

The Policy of the Company is designed to attract, motivate, improve productivity and retain manpower, by creating a congenial work environment, encouraging initiatives, personal growth and teamwork, and inculcating a sense of belonging and involvement, besides offering appropriate remuneration packages and superannuation benefits. The Policy emphasizes on promoting talent and to ensure long term sustainability of talented managerial persons and create competitive advantage. The Policy reflects the Company's

objectives for good corporate governance as well as sustained long-term value creation for shareholders.

Pursuant to Section 134(3) of the Act, the detailed nomination and remuneration policy of the Company which lays down the criteria, is available on the Company's website at https://www.tatia.co.in/files/policies.php.

Mr. S.P. Bharat Jain Tatia, Chairman and Managing Director, has foregone his salary for FY 2025-26.

m) Code of Conduct for Board of Directors and Senior Management

The Company has formulated a Code of Conduct for the Board of Directors and Senior Management and has complied with all the requirements mentioned in the aforesaid code. A declaration to this effect has been signed by Mr. S.P. Bharat Jain Tatia, Managing Director, and forms part of this Annual Report. It has been uploaded on the website of the Company and can be accessed at www.tatia.co.in.

n) Risk Management

The Company has formulated a risk management policy and has in place a mechanism to inform the Board about risk assessment and minimisation procedures along with a periodical review to ensure that executive management controls risk by means of a properly designed framework. The policy on risk management is being uploaded on the Company's website and can be accessed at https://www.tatia.co.in/files/policies.php.

o) Board Policies

The details of the policies approved and adopted by the Board are provided in the Report on Corporate Governance that forms part of this Annual Report.

p) Statutory Compliance

The Company has been adopting the policies and requirements as mandated under various statutes to the extent and as far as possible and shall always strive to abide by the laws and by-laws as applicable.

7. DISCLOSURE / ANNEXURES

a) Annual Return

Pursuant to provisions of Section 92(3) and Section 134(3)(a) of the Act, the Company has placed a copy of the annual return on its website and can be accessed at http://tatia.co.in/files/investors.php.

b) Report on Corporate Governance

Your Company always places a major thrust on managing its affairs with diligence, transparency, responsibility and accountability thereby upholding the principle that an organization's corporate governance is directly linked to high performance.

The Company understands and respects its fiduciary role and responsibility towards its stakeholders and society at large and strives to serve their interests, resulting in the creation of value and wealth for all stakeholders.

The compliance report on corporate governance along with a certificate from M/s. Darpan & Associates, Statutory Auditor, regarding compliance of the conditions of the corporate governance, as stipulated under Schedule V of the SEBI Listing Regulations is attached herewith as **Annexure-F** to this report.

c) Certificate of Non-Disqualification of Directors

Pursuant to Regulation 34(3) and Schedule V Para C Clause (10)(i) of the SEBI Listing Regulations, the Certificate of Non-Disqualification of Directors for the financial year ended March 31, 2026, obtained from M/s. AXN Prabhu & Associates, Practicing Company Secretary, CP 11440, MN 3902, is annexed as **Annexure-H** to this report.

d) Compliance with Code of Conduct for Board of Directors and Senior Management Personnel

The Chairman and Managing Director declares that the Members of the Board and Senior Management Personnel have affirmed compliance with the Code of Conduct for the Board of Directors and Senior Management Personnel during FY 2025-26. The declaration is being annexed as **Annexure J.**

e) Management Discussion and Analysis Report

The Management Discussion and Analysis Report for the year under review, as stipulated under Regulation 34 of the SEBI Listing Regulations, is attached as **Annexure-A** to this report.

f) Certificate by CFO and MD

Ms. Namrata Parekh, Chief Financial Officer and Mr. S.P. Bharat Jain Tatia, Managing Director, have submitted the certificate, in terms of Regulation 17(8) read with Part B of Schedule II of the SEBI Listing Regulations, to the Board. The said certificate has been attached as **Annexure-B** to the Annual Report.

g) Related Party Transactions

All related party transactions during FY 2025-26 were in the ordinary course of business and at an arm's length basis. During FY 2025-26, the Audit Committee reviewed these transactions which includes material related party transactions on a quarterly basis, in accordance with the prior approval granted by the Members at the 31st Annual General Meeting held on September 25, 2025.

The particulars of contracts or arrangements or transactions with related parties during FY 2025-26, as referred to in Section 188(1) and applicable rules of the Act in Form AOC-2, are provided as an **Annexure-D** to this report.

Related party transactions during FY 2025-26 were in compliance with the Act, SEBI Listing Regulations and Accounting Standards. These transactions have been appropriately disclosed in the notes forming part of the financial statement.

Further, there were no materially significant Related Party Transactions entered into by the Company during the year under review, which may have potential conflict with the interest of the Company at large. There were no pecuniary relationships or transactions entered by the Independent Directors with the Company during the year under review.

h) Managerial Remuneration and Employee Related Disclosures

In terms of the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, a statement showing the names of the top ten employees in terms of remuneration drawn and names and other particulars of the employees drawing remuneration in excess of the limits set out in the said rules forms part of this Report. Disclosures relating to remuneration and other details as required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 forms part of this Report as **Annexure-C**.

i) Conservation of energy

i. **Steps taken or impact on conservation of energy:** The operations of your Company are not energy intensive. However, significant measures are taken to reduce energy consumption by using energy-efficient computers and by the purchase of energy-efficient equipment.

Your Company constantly evaluates new technologies and invest to make its infrastructure more energy efficient. Currently, your Company uses LED lights with high BEE ratings and electronic ballasts to reduce the power consumption of fluorescent tubes. Air conditioners with energy-efficient screw compressors for central air conditioning and air conditioners with split air conditioning for localized areas are used.

ii. **The steps taken by the Company for utilizing alternate sources of energy**- Nil

iii. **Capital investment on energy conservation equipment**-Nil

j) Technology absorption, adoption and innovation

i. **Efforts made towards technology absorption:** As technologies change rapidly, your Company recognizes the need to invest in new emerging technologies to leverage them for improving productivity, quality and reach to new customers. It is essential to have a technology infrastructure that is at par with the best in the world. Your Company thus follows a practice of upgrading computing equipment on an ongoing basis and investing in additional links with adequate bandwidth to connect to clients across the globe.

ii. **Benefits derived like product improvement, cost reduction, product development or import substitution:** Nil

iii. In case of **imported technology** (imported during the last three financial year reckoned from the beginning of the financial year)

- Technology Imported: Nil
- Year of Import: Nil
- Whether the technology has fully been absorbed: Nil

- If not fully absorbed, area where absorption has not taken place and reason thereof: Nil

iv. **Expenditure incurred on Research and Development:** NA

k) Particulars of loans, guarantee, or investments under Section 186 of the Companies Act, 2013

Details of loans, guarantee or investments during FY 2025-26 under the provisions of Section 186 of the Act read with applicable rules made there under and the required details have been disclosed in Note No. 2, 3 and 4 of the standalone financial statements forming a part of this Annual Report.

Further, your Company has not given any guarantee during FY 2025-26.
The following investments were held by your Company as on March 31, 2026.

As on March 31, 2026

Non-Current Assets	**No. of shares**	**Rs.in Lakhs**
Financial Assets		
Investments carried at Fair Value through OCI		
Quoted Investments in Equity Instruments		
Kreon Finnancial Services Limited (F.V. of Rs.10/- each)	19,50,000	480.09
Sub-Total	**19,50,000**	**480.09**
Other Investments - Wholly Owned Subsidiaries		
Unquoted Investments in Equity Instruments		
M/s. Deverbetta Lands Private Limited (F.V. of Rs.10/- each)	10,000	1.00
M/s. Kalyanang Developers Private Limited (F.V. of Rs.10/- each)	10,000	1.00
M/s. Pajjuvasami Developers Private Limited (F.V. of Rs.10/- each)	10,000	1.00
M/s. Sagarvar Gambhira Developers Private Limited (F.V. of Rs.10/- each)	10,000	1.00
M/s. Sundervans Infrastructure and Developers Private Limited (F.V. of Rs.10/- each)	10,000	1.00
M/s. Thali Estates Private Limited (F.V. of Rs.10/- each)	10,000	1.00
	Sub-Total II	**6.00**
Other Investments		
Unquoted Investments in Equity Instruments		
The Indian Hotels Company Limited (F.V. of Rs.1/- each)	5	0.03
Vedanta Limited (F.V. of Rs.1/- each)	172	1.20
	Sub-Total III	**1.23**
	Total (I+II+III)	**487.32**

l) Foreign Exchange Earnings and Outgo

Sr. No.	**Particulars**	**Year Ended March 31, 2026**	**Year Ended March 31, 2025**

1.	Expenditure in foreign Currency	Nil	Nil
2.	Earning in Foreign Currency	Nil	Nil

m) Material changes and commitments

During the year under review, there has been meager material changes effecting the financial position of the Company. The Company has granted an interest rate of minimum 9% on the outstanding amounts of the clients/parties in FY 2025–26. There have been no material changes and commitments other than stated above, which affect the financial position of the Company, that have occurred between the end of the financial year to which the financial statements relate and the date of this report.

n) Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provisions of Section 125(2) of the Act do not apply to your Company as there was no dividend declared and paid since the beginning of the Company.

o) One-time settlement with any Bank or Financial Institution along with reasons

During the year under review, there were no instances of one-time settlement with any Bank or Financial Institution.

p) Proceedings under Insolvency and Bankruptcy Code, 2016

During the year under review, there were no applications made or no proceedings that were filed by the Company or against the Company, which stands as pending under the Insolvency and Bankruptcy Code, 2016, as amended, before National Company Law Tribunal or other Courts.

q) Significant material orders passed by Regulators

There are no significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and future operations of the Company.

However, Compounding Orders issued by the Office of the Regional Director in the month of July 2026: During the financial year 2023–2024, the Company had filed compounding applications under Sections 128 and 129 of the Companies Act, 2013. The payments in respect of the said applications were duly made on August 22, 2025.

The Office of the Regional Director, vide its orders dated July 23, 2026 and July 24, 2026, has confirmed that the offences committed by the applicants stand compounded and accordingly, the compounding applications have been disposed off.

8. AUDIT AND AUDITORS

a) Statutory Auditor

The Members of the Company, in 29th AGM held on September 27, 2023, appointed M/s. Darpan & Associates, Chartered Accountants (FRN 016156S), as the Statutory Auditors of the Company for a period of five consecutive financial years from the conclusion of 29th AGM till the conclusion of 34th AGM to be held in the calendar year 2028.

b) Auditor's Report

The report given by M/s. Darpan & Associates, Statutory Auditors, on the financial statements of the Company for the financial year ended March 31, 2026, forms part of this Annual Report. The comments on the statement of accounts referred to in the Audit Report are self-explanatory.

The Audit Report does not contain any qualification, reservation, or adverse remark.

c) Secretarial Auditor and its Report

Pursuant to the provisions of Section 204 of the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. Lakshmmi Subramanian & Associates, Practicing Company Secretaries, as the Secretarial Auditor to undertake the Secretarial Audit of the Company. The Secretarial Audit Report is annexed to the Board Report as **Annexure-G**.

Following qualifications have been mentioned in the Secretarial Audit Report:

Act / Rules / Regulation	Qualifications	Response by Company
Reserve Bank of India Act, 1934 and guidelines, directions and instructions	Reserve Bank of India Act, 1934 and guidelines, directions and instructions issued by RBI Notifications.	We reiterate that the Company's principal business is in the nature of real estate and land holding activities, and therefore the same does not fall under the category of Non-Banking Financial Company (NBFC) activity. Accordingly, the Company is of the view that RBI Act, 1934 and related guidelines are not applicable.

d) Cost Audit and Cost Records

Maintenance of cost records and requirement of Cost Audit as prescribed under Section 148(1) of the Act read with Companies (Cost Records and Audit) Rules, 2014 is not applicable to the business activities carried out by your Company.

e) Reporting of fraud by Auditors

During the year under review, neither the Statutory Auditor nor the Secretarial Auditor has reported to the Audit Committee, any instances of fraud committed against the Company by its officers or employees, under Section 143(12) of the Act. Therefore, no detail is required to be disclosed under Section 134(3)(ca) of the Act.

9. SHARE CAPITAL AND LISTING ON STOCK EXCHANGE

a) Total share capital of the Company

As of March 31, 2026, the total paid-up share capital of the Company stood at Rs.15,16,20,000/- (Rupees Fifteen Crore Sixteen Lakh Twenty Thousand Only) consisting of 15,16,20,000 (Fifteen Crore Sixteen Lakh Twenty Thousand) equity shares of Re.1/- each. There were no addition or alteration made to the paid-up share capital of your Company during the year under review.

b) Issue of equity shares with differential rights

Your Company had not issued any equity shares with differential rights during the year under review.

c) Issue of sweat equity shares

Your Company did not issue any sweat equity shares during the year under review.

d) Issue of employee stock options

Your Company did not issue any employee stock options during the year under review.

e) Listing on Stock Exchange

The Company's equity shares are listed on BSE Limited having scrip code 521228.

f) Provision of money by Company for purchase of its own shares by employees or by trustees for the benefit of the employees

Your Company has not made any provision of money for the purchase of its own shares by employees or by trustees for the benefit of the employees during the year under review.

g) Suspension of shares from trading

During FY 2025-26, the shares of the Company were not suspended from trading on the stock exchange.

10. VIGIL MECHANISM / WHISTLE BLOWER POLICY

Pursuant to the provisions of Section 177(9) and (10) of the Act and Regulation 22 of the SEBI Listing Regulations, your Company has formulated a vigil mechanism through whistle blower policy to deal with instances of unethical behavior, actual or suspected fraud, violation of Company's code of conduct or policy. No person has been denied access to the Chairman of the Audit Committee. The details of the policy are explained in the Report on Corporate Governance and posted on the website of the Company and can be accessed at www.tatia.co.in.

11. CODE FOR PROHIBITION OF INSIDER TRADING

Your Company has adopted a code of conduct to regulate, monitor, and report trading by designated persons and their immediate relatives as per the requirement under the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.

This code also includes code for practices and procedures for fair disclosure of unpublished price sensitive information which has been made available on the website of the Company at www.tatia.co.in.

12. PREVENTION OF SEXUAL HARASSMENT AT THE WORKPLACE, CONSTITUTION OF INTERNAL COMPLAINT COMMITTEE ON PREVENTION OF SEXUAL HARASSMENT AND DETAILS OF CASES DURING THE YEAR

As per the requirement of Sexual Harassment of Women at the Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH), the Company has a robust mechanism in place to redress complaints reported under it. Your Company has a formal policy for the prevention of sexual harassment of the employees at the workplace. All employees (permanent, contractual, temporary, trainees) are covered under this policy. Further, an Internal Complaints

Committee (ICC) has also been set up, as per the provisions of POSH, to redress complaints received regarding sexual harassment.

The details of cases of sexual harassment at workplace during the year 2025-26 are as follows:

Number of complaints of sexual harassment received during the year	Number of Complaints disposed off during the year	Number of cases pending for more than ninety days
0	0	0

13. DEPOSITS

Your Company has neither accepted nor renewed any deposits from the public during the financial year under review and as such, no amount on account of principal or interest on public deposits was outstanding as on March 31, 2026.

There are no outstanding or unclaimed deposits, unclaimed / unpaid interest, refunds due to the deposit holders or to be deposited to the Investor Education and Protection Fund as on March 31, 2026.

14. CORPORATE SOCIAL RESPONSIBILITY

Your Company does not fall under the applicability criteria given under Section 135(1) of the Act. Therefore, it does not require us to comply with the provisions related to Corporate Social Responsibility.

15. SUBSIDIARIES, ASSOCIATES, AND JOINT VENTURES

As on March 31,2026, following are the six wholly-owned subsidiaries of your Company:

- Deverbetta Lands Private Limited.
- Kalyanang Developers Private Limited.
- Pajjuvasami Developers Private Limited.
- Sagarvar Gambhira Developers Private Limited.
- Sundervans Infrastructure and Developers Private Limited.
- Thali Estates Private Limited.

No such subsidiary qualifies to be called as an unlisted material subsidiary as per SEBI Listing Regulations. There has been no material change in business of the Company's subsidiaries.

Further, there are no associate companies within the meaning of Section 2(6) of the Act.

In order to raise funds and invest them in better projects and diversify the business, the Management of your Company decided to monetize the assets held as land inventory in the subsidiary companies or sell or transfer or dispose-off assets or part or all of the Subsidiary and shareholding of the Company in the Subsidiary (in one or more tranches), which results (or could result) in the shareholding of the Company in the Subsidiary be less than fifty percent (50%). The main aim behind such decision was the better prospects in future for our Company and its stakeholders.

The said transaction was approved by the Board of Directors, in its meeting held on August 31, 2021 and Members approval was taken in the 27th AGM held on September 30, 2021.

The said transaction was partly completed during the F.Y.2024-25. Further, the Subsidiary Companies have monetized part of their land inventory on October 23, 2025, which has contributed to Consolidated Profits of Rs.546.05 (in Lakhs) for the holding Company in the year.

As per the provisions of Section 129 of the Act, the consolidated financial statements of the Company and its subsidiaries are attached to the Annual Report. A statement, in Form AOC-1, containing the salient features of the financial statements of the subsidiaries is attached as **Annexure-E** to this report. Financial statements of each of the subsidiaries have also been placed on the website of the Company and can be accessed at www.tatia.co.in. The annual accounts of the subsidiaries will be made available to the shareholders on request and will also be kept for inspection by any shareholder at the Registered Office of the Company.

16. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS AND INTERNAL FINANCIAL CONTROL SYSTEMS

Internal Financial Control (IFC) means the policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business, including the adherence to Company's policies, safeguarding of its assets, timely prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information. The Board of your Company has laid down IFC systems to be followed by the Company and that such systems are adequate and operating effectively.

Your Company has an Internal Control System commensurate with the size, scale and complexity of its operations. The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures. It ensures that all financial and other records are reliable for preparing financial statements, other data and for maintaining accountability of assets.

Role of internal audit

Internal Audit is an independent function within the Company, which provides assurance to the Management on the design and operating effectiveness of IFC systems as well as suggesting improvements to them. Internal Audit assesses and promotes strong ethics and values within the organization and facilitates in managing changes in the business and regulatory environment. Internal Audit responsibilities encompass all locations, operating entities and geographies of the Company, in which all aspects of business, viz. operational, financial, information systems and regulatory compliances are reviewed periodically.

The top Management and the Audit Committee of the Board review the findings and recommendations and make suggestions for improvement to the Board. Direct reporting to the Audit Committee ensures that Internal Audit functions independently from the business. To conduct an internal audit of your Company, the Board, in its meeting held on May 26, 2025, appointed M/s V. Rajesh & Associates, Chartered Accountants, as the Internal Auditors of the Company for FY 2025-26.

17. STATEMENT ON MATERNITY BENEFIT COMPLIANCE

The provisions of Maternity Benefit Act, 1961 shall not apply to our Company pursuant to exemption provided under Section 2(1) of the Act.

18. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) of the Act, the Directors hereby confirm that:

a) in the preparation of the annual accounts for the financial year ended March 31, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year ended March 31, 2026, and of the profit of the Company for that period;

c) the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) the Directors had prepared annual accounts on a going concern basis;

e) the Directors had laid down proper internal financial controls to be followed by the Company and that such internal financial controls are adequate and operating properly, and;

f) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

19. ACKNOWLEDGEMENT

Your Directors would like to take this opportunity to express their gratitude to our customers, shareholders, suppliers, bankers, business partners, financial institutions, and both Central and State Governments for their steadfast support and encouragement. I am sure you will also join our Directors in conveying our sincere appreciation to all the employees of the Company and its subsidiaries for their hard work and commitment. Their dedication and competence have ensured that the Company continues to be a significant and leading player in the industry.

On behalf of the Board of Directors
For **Tatia Global Vennture Limited**
Sd/-
S.P. Bharat Jain Tatia
Chairman and Managing Director
DIN: 00800056

Place: Chennai
Date: 31.07.2026

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Annexure-A

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Tatia Global Vennture Limited was originally incorporated under the name and style as Tatia Intimate Exports Ltd in the year 1994-95. The Company's primary business objectives are in the textile segment as well as in the infrastructure related projects and ventures. The Company's business is positioned both in organic and inorganic growth models. While the primary business objective of the Company has been heavily relied upon, the Company wants to strengthen its base through various projects and ventures, and a major diversification the Company has successfully acquired and holds a tranche of land banks through its wholly owned subsidiaries.

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

We are operating in a dynamic business environment marked by rapid technological advancements and evolving market conditions. The increasing adoption of Artificial Intelligence (AI) presents significant opportunities for businesses to improve operational efficiency, innovation and customer engagement. At the same time, it also presents challenges, including the need for workforce adaptation and responsible implementation. The Company remains committed to leveraging technological advancements in a manner that supports sustainable and inclusive growth.

The Indian economy has continued to demonstrate resilience despite global economic uncertainties and geopolitical developments. Strong domestic consumption, supported by government expenditure, private investments and exports, has enabled India to maintain its position among the world's fastest-growing major economies. This stable macroeconomic environment provides favourable opportunities for business growth and expansion.

The Company remains focused on effectively utilizing available resources, strengthening its business capabilities and creating long-term value for all stakeholders.

2. OPPORTUNITIES, THREATS, RISKS, CONCERNS AND OUTLOOK

The Company's business, financial performance and results of operations are exposed to various risks arising from economic conditions, industry dynamics and regulatory developments. Accordingly, an effective risk management framework forms an integral part of the Company's governance structure. The objective of the risk management process is to identify, assess, monitor and mitigate key business risks in a timely and effective manner.

The Company continues to identify opportunities for sustainable growth across its business segments. However, economic slowdown, intense market competition, fluctuations in input costs and changes in government policies remain areas of concern. With the experience and expertise of its management team, the Company is confident of addressing these challenges effectively and converting them into growth opportunities.

3. SEGMENT WISE/PRODUCT WISE PERFORMANCE

The Company currently operates in a single reportable business segment in accordance with the applicable Indian Accounting Standards relating to segment reporting. Accordingly,

segment information has been prepared in conformity with the accounting policies adopted for the preparation and presentation of the financial statements.

4. INTERNAL CONTROL SYSTEM AND ADEQUACY

The Company has an adequate system of internal control in place. This ensures that assets are safeguarded, and all transactions are authorized, recorded and correctly reported. The internal audit function is empowered to examine the adequacy, relevance and effective control system and compliance with policies, plans and statutory requirements. The top Management and the Audit Committee of the Board review the findings and recommend improvements to the Board.

5. FINANCIAL PERFORMANCE

During the year under review, the Company continued to focus on improving its operational performance and exploring new business opportunities. The Company is also pursuing diversification initiatives, including expansion into commodity trading and other business activities in accordance with the Objects Clause of its Memorandum of Association, subject to applicable approvals and market conditions. Detailed information on the financial performance of the Company is provided separately in the Board's Report and the Financial Statements.

6. MATERIAL DEVELOPMENTS IN HUMAN RESOURCE

The Company has continuously adopted structures that help attract best external talent and promote internal talent to higher roles and responsibilities your Company attaches significant importance to continuous upgradation of human resource to achieve a higher level of efficiency for customer satisfaction and growth.

7. CAUTIONARY STATEMENT

This report contains forward looking statements, which may be identified by their use of words like 'plans', 'expects', 'will',' anticipates', 'believes', 'intends', 'projects', 'estimates', or other words of similar meaning. All statements that address expectations or projections about the future, including, but not limited to statements about the Company's strategy for growth, product development, market position, expenditures and financial results are forward- looking statements. Forward-looking statements are based on certain assumptions and expectations of future events. The Company cannot guarantee that these assumptions and expectations are accurate or will be realized. The Company's actual results, performance or achievements could differ materially from those projected in any such forward-looking statement. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements, based on any subsequent developments, information or events.

8. KEY FINANCIAL RATIOS

Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations are included in the Standalone Financial Statements at Note No. 25.

On behalf of the Board of Directors
For **Tatia Global Vennture Limited**
Sd/-
S.P. Bharat Jain Tatia
Chairman and Managing Director
DIN: 00800056

Place: Chennai
Date: 31.07.2026

Tatia GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

Annexure-B

COMPLIANCE CERTIFICATE BY CFO AND MANAGING DIRECTOR

(Under Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

The Board of Directors,
Tatia Global Vennture Limited (the Company)
New No. 29, Old No. 12,
Mookathal Street, Purasawalkam,
Chennai, Tamil Nadu – 600 007

We hereby certify that:

A. We have reviewed the financial statements including the cash flow statement for the year ended March 31, 2026 and to the best of my knowledge and belief:
   (1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
   (2) these statements including cash flow statement present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. To the best of our knowledge and belief, there are no transactions entered into by the Company during the year ended March 31, 2026, which are fraudulent, illegal or violative of the Company's code of conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of the Company's internal control systems of the Company pertaining to financial reporting. We have disclosed to the Auditors and the Audit Committee that there are no deficiencies in the design or operation of such internal controls of which we are aware and that no steps are required to be done in this regard.

D. We have indicated to the Auditors and the Audit Committee that:
   (1) there have been no significant changes in internal control over financial reporting during the quarter/ year covered by this report;
   (2) there have been no significant changes in accounting policies during the quarter/ year and the same have been disclosed in the notes to the financial statements; and
   (3) there have been no instances of significant fraud of which I have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's integral control system over financial reporting.

For **TATIA GLOBAL VENNTURE LIMITED**

	Sd/-	Sd/-
Place: Chennai	**S.P. BHARAT JAIN TATIA**	**NAMRATA PAREKH**
Date: 27.05.2026	Managing Director	Chief Financial Officer
	DIN:00800056	

Annexure-C

DISCLOSURES UNDER RULE 5

Disclosure pursuant to Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Disclosure Requirement	Disclosure Details
The ratio of the remuneration of each Director to the median remuneration of employees of the Company for the financial year 2025-26 is Nil, as no remuneration has been paid to Directors except sitting fees.	**0**
The percentage increase in remuneration of Chief Financial Officer during FY 2025-26.	**8.70%**
The percentage increase in the median remuneration of employees in FY 2025-26.	**57.44%**
The number of permanent employees on the rolls of the Company as on March 31, 2026 was four.	**4**
Average percentile increase already made in the salaries of employees other than Managerial Personnel in FY 2025-26 was 18.83% compared to an increase of 15% for Managerial Personnel, due to business requirements.	**28.72%**
The key parameters for any variable component of remuneration availed by the Directors.	**No variable components were paid to any Director.**
The remuneration paid is as per the Nomination and Remuneration Policy of the Company.	**Yes**

Disclosure under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

None of the employees of the Company (in terms of remuneration drawn) were in receipt of remuneration in excess of Rs.1.02 Crores per annum or Rs.8.50 lakhs per month as per Rule 5(2)(i) and (ii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Statement under Section 134 of the Act read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 - Particulars of employees employed throughout FY 2024-25 and top 10 employees in terms of remuneration drawn.

S. No.	Name	Designation	Date of commencement of employment	Qualification of the Employee	Age	Last employment held by the Employee before joining the Company	Experience (in years)	Remuneration received (Gross) Per Month	% of equity shares held by the Employee in the Company
1.	Madhur Agarwal	Company Secretary*	16.07.2024	Company Secretary	26	V. Nagarajan & Co.	2 Years	51000	0.00
2.	Namrata Parekh	Chief Financial Officer	31.10.2016	MBA	46	N.A	10 Years	25000	0.02
3.	Radha	Account's Officer	15.03.2018	B. Com	59	N.A	30 Years	55000	0.00
4.	Lakshmi Narayanan E	Accountant / Cashier	01.03.2001	B. Com	59	N.A	35 Years	35000	0.00

*Mr. Madhur Agarwal resigned w.e.f. April 30, 2026.

NOTES:

a. Remuneration includes salary, allowances and commission where applicable.

b. Employment of the above person is whole-time and contractual in nature, terminable with 3 months' notice on either side.

c. There are no employees in the service of the Company within the category covered by Rule 5(2)(iii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

d. None of the above employees is a relative of any Director of the Company.

On behalf of the Board of Directors
For **Tatia Global Vennture Limited**
Sd/-
S.P. Bharat Jain Tatia
Chairman and Managing Director
DIN:00800056

Place: Chennai
Date: 31.07.2026

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Annexure-D

FORM AOC-2

(Pursuant to Section 134(3)(h) of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements/transactions entered into by the Company with related parties referred to in Section 188(1) of the Companies Act, 2013, including certain arm's length transaction under third proviso thereto.

Details of Contracts or arrangement or transactions not at arm's length basis:

There were no contracts or arrangements or transactions entered into during the year ended March 31, 2026, which were not at arm's length basis.

Details of material contracts or arrangement or transactions at arm's length basis:

Name of the Related Party	Nature of relationship	Salient terms of the contract / arrangements / transaction including the value, if any	Nature of the transaction	Duration of transaction	Date of approval by the Board	Amount as advances, if any: Rs.in Lakhs
Opti Products Private Limited	Enterprise in which Director or Key Managerial Personnel or their Relative have significant influence	The transactions done is in the ordinary course of business and on arms' length basis, amounting to Rs. 3,59,75,000 in aggregate.	Lending of Loans	One Year	30.08.2025	Nil
Ashram Online.Com Limited	Enterprise in which Director or Key Managerial Personnel or their Relative have significant influence	The transactions done is in the ordinary course of business and on arms' length basis, amounting to Rs. 4,43,50,000 in aggregate.	Lending of Loans	One Year	30.08.2025	Nil

Mr. Sampathlal Pannalal Jain Tatia	Non-Executive Non-Independent Director	The transactions done is in the ordinary course of business and on arms' length basis, amounting to Rs. 5,00,000 in aggregate.	Borrowing of Loans	One Year	30.08.2025	Nil
Mr. S.P. Bharat Jain Tatia	Managing Director of the Company Son of Mr. Sampathlal Pannalal Jain Tatia - Non-Executive Non-Independent Director of the Company.	The transactions done is in the ordinary course of business and on arms' length basis, amounting to Rs.3,00,000 in aggregate.	Rent paid	One Year	26.05.2025	3.00

On behalf of the Board of Directors
For **Tatia Global Vennture Limited**

Sd/-
S.P. Bharat Jain Tatia
Chairman and Managing Director
DIN:00800056

Place: Chennai
Date: 31.07.2026

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Annexure-E

FORM AOC-1

(Pursuant to first proviso to Section 129(3) of the Companies Act, 2013 read with Rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statements of subsidiaries

Part A: Subsidiaries

1. Type of Subsidiary – **Wholly-owned Subsidiary**

2. Date since when subsidiaries was acquired:
   - Deverbetta Lands Private Limited- **07/02/2008**
   - Kalyanang Developers Private Limited- **25/03/2008**
   - Pajjuvasami Developers Private Limited- **25/03/2008**
   - Sagarvar Gambhira Developers Private Limited- **07/02/2008**
   - Sundervans Infrastructure and Developers Private Limited- **07/02/2008**
   - Thali Estates Private Limited-**07/02/2008**

3. Reporting period for the Subsidiary concerned, if different from the Holding Company's reporting period - **Same as the Holding Company i.e., April 01, 2025, to March 31, 2026.**

4. Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries – **NOT APPLICABLE**

(Rs. In lakhs)

Name of the Subsidiary Company	Deverbetta Lands Private Limited	Kalyanang Developers Private Limited	Pajjuvasami Developers Private Limited
Share capital	1.00	1.00	1.00
Reserves and surplus	323.42	331.58	206.31
Total Assets	324.48	478.69	247.12
Total Liabilities	324.48	478.69	247.12
Investments	-	-	-
Turnover (Revenue)	39.40	417.28	175.88
Profit before taxation	28.21	295.59	117.21
Provision for taxation /Deferred Tax	-	-	-

Profit after taxation	28.21	295.59	117.21
Proposed Dividend	-	-	-
% of shareholding	100	100	100

Name of the Subsidiary Company	Sagarvar Gambhira Developers Private Limited	Sundervans Infrastructure and Developers Private Limited	Thali Estates Private Limited
Share capital	1.00	1.00	1.00
Reserves & surplus	123.14	249.03	40.24
Total Assets	125.25	280.71	124.28
Total Liabilities	125.25	280.71	124.28
Investments	-	-	-
Turnover (Revenue)	43.51	119.92	1.29
Profit before taxation	22.15	91.61	(3.89)
Provision for taxation /Deferred Tax	-	-	-
Profit after taxation	22.15	91.61	(3.89)
Proposed Dividend	-	-	-
% of shareholding	100	100	100

Notes:

i) There is no subsidiary which is yet to commence operations

ii) There is no subsidiary which has been liquidated or sold during the year.

iii) There are no associate companies or joint ventures.

On behalf of the Board of Directors
For **Tatia Global Vennture Limited**

Sd/-
S.P. Bharat Jain Tatia
Chairman and Managing Director
DIN:00800056

Sd/-
Chandrakantha Tatia
Director
DIN: 00625648

Sd/-
Namrata Parekh
Chief Financial Officer

Sd/-
Apurv Maheshwari
Company Secretary
M. No.: A72033

Place: Chennai
Date: 31.07.2026

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Annexure-F

REPORT ON CORPORATE GOVERNANCE

Tatia Global Vennture Limited ("TGVL") governance framework enjoins the highest standards of ethical and responsible conduct of business to create value for all stakeholders. It continues to focus on good corporate governance in line with emerging local and global standards. It understands and respects its fiduciary role in the corporate world.

The Annual Report contains all the information and disclosures which are required under the Companies Act, 2013 (the "Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations").

This Report, along with the Report on Management Discussion and Analysis and additional shareholder information provides details of the implementation of the Corporate Governance Code made by your Company.

Your Company consistently complies with the mandatory requirements of the Corporate Governance Code.

1. CORPORATE GOVERNANCE PHILOSOPHY

Your Company has always believed that good corporate governance is more a way of doing business than a mere legal compulsion. It enhances the trust and confidence of all the stakeholders. Good practice in corporate behavior helps to enhance and maintain public trust in companies and the stock market. It is the application of best management practices, compliances of law in true letter and spirit, and adherence to ethical standards for effective management and discharge of social responsibilities for sustainable development of all stakeholders.

In this pursuit, your Company's philosophy on Corporate Governance is led by a strong emphasis on transparency, fairness, independence, accountability, and integrity. The Board of Directors is at the center of the governance system of your Company and has complied with the requirements of Corporate Governance as laid down under Chapter IV of the SEBI Listing Regulations as mentioned in the Report.

2. BOARD OF DIRECTORS

The Board is entrusted with the ultimate responsibility of the management, directions and performance of the Company. As its primary role is fiduciary in nature, the Board provides leadership, strategic guidance, objective and independent view to the Company's Management while discharging its responsibilities, thus ensuring that the Management adheres to ethics, transparency and disclosures.

a) Composition of Board of Directors

The composition of the Board of Directors of your Company is in conformity with Regulation 17 of the SEBI Listing Regulations and Section 149 of the Act. The Board is broad-based and consists of eminent individuals from industrial, managerial, financial and marketing backgrounds with considerable expertise and experience to guide the Management in the operations of the Company.

As on March 31, 2026, the Board comprises of one Executive Director and three Non-Executive Directors out of which two are Independent Directors out of which one is an Independent Woman Director. The Chairman of the Board is a Promoter-Executive Director. To be in line with the Company's philosophy on Corporate Governance, all statutory subjects are placed before the Board to discharge its responsibilities as trustees of the shareholders.

Name of the Director / DIN	Category	Directorship held in Other Indian Companies*	Memberships / Chairpersonship held in Board Committees**	Directorship in other Listed Companies and the category of Directorship	No. of shares held in the Company
S.P Bharat Jain Tatia (00800056)	Chairman/ Managing Director / Promoter	15	1 (Member in Audit Committee)	NIL	8704280
Sampathlal Pannalal Jain Tatia (01208913)	Non-Executive Non-Independent Director / Promoter	11	2 (Member in NRC, SRC)	Ashram Online.com Limited (Non-Executive Non-Independent Director)	100
Ramakrishnan Manikandan (10255324)	Non-Executive/ Independent Director	1	3 (Chairperson in SRC, Member in NRC and Audit Committee)	NIL	-
Shobhaa Sankaranarayanan (07666001)	Non-Executive / Independent Director	6	3 (Chairperson in Audit Committee and NRC, Member in SRC)	NIL	-

**excludes Directorship held in Tatia Global Vennture Limited. Alternate directorship is also excluded.*

***Committee includes Audit Committee, Nomination and Remuneration Committee (NRC), Stakeholders Relationship Committee (SRC).*

NOTES:

1. Details of the Director retiring or being re-appointed at the ensuing AGM are furnished in the Notice convening the AGM of the shareholders along with their brief profile.
2. None of the Directors on the Board holds directorship in more than 20 companies or more than 10 public companies whether listed or not. Necessary disclosures regarding directorship positions in other companies as on March 31, 2026, have been provided by the Directors.
3. None of the Directors of the Company holds the position of Independent Director in more than seven listed companies.
4. None of the Directors on the Board is a member of more than 10 Committees or Chairman of more than 5 Committees pursuant to Regulation 26 of the SEBI Listing Regulations across all the public companies, whether listed or not, in which he is a director. Necessary disclosures regarding positions in Committees in other companies as on March 31, 2026, have been made by the Directors.

b) Board Meetings

Regular Board Meetings are held at least once in a quarter, inter-alia, to review and approve the quarterly results of the Company. Additional Board Meetings are convened, as and when required, to discuss and decide on various business policies, strategies and other businesses. The Board Meetings are held at the registered office of the Company. The gap between either of the two meetings has not exceeded 120 days as per the requirements of Regulation 17(2) of the SEBI Listing Regulations and provisions of the Act.

During the year under review, five (5) Board Meetings were held on the following dates: May 26, 2025, August 7, 2025, August 30, 2025, November 11, 2025 and February 05, 2026. The meetings were convened and conducted as per the provisions of the Act, SEBI Listing Regulations, Secretarial Standards on Meetings of the Board of Directors and necessary quorum was present for all the above-mentioned meetings.

The details of attendance of each Director at the Board Meeting and Annual General Meeting are given below:

Name of the Director	No. of Board Meetings held (FY 2025-26)	No. of Board Meetings attended (FY 2025-26)	Attendance at the last AGM held on 25.09.2025
S.P. Bharat Jain Tatia	5	5 (100%)	Yes
Sampathlal Pannalal Jain Tatia	5	5 (100%)	Yes
Shobhaa Sankaranarayanan	5	5 (100%)	Yes
Ramakrishnan Manikandan	5	5 (100%)	Yes

c) Separate Meeting of Independent Directors

As required under Regulation 25(3) of the SEBI Listing Regulations, a separate meeting of the Independent Directors was held on March 13, 2026, where Independent Directors of the Company i.e., Mrs. Shobhaa Sankaranarayanan and Mr. Ramakrishnan

Manikandan were present to review the performance of non-Independent Directors and to discuss various other matters.

d) Relationship among Directors on the Board

Mr. Sampathlal Pannalal Jain Tatia, Non-Executive Non-Independent Director, is the father of Mr. S.P. Bharat Jain Tatia, Chairman and Managing Director. None of the other Directors are related to each other.

e) Compliance by Independent Directors

In the opinion of the Board, the Independent Directors fulfil the conditions specified in the SEBI Listing Regulations and the Act and are independent of the Management.

f) Compliance with Code of Conduct for Board of Directors and Senior Management Personnel

The Chairman and Managing Director declares that the Members of the Board and Senior Management Personnel have affirmed compliance with the Code of Conduct for the Board of Directors and Senior Management Personnel during FY 2025-26.

g) Familiarization programmes imparted to Independent Directors

The details of familiarization programmes imparted to the Independent Directors during FY 2025-26 is available on the website of the Company and can be accessed at https://www.tatia.co.in/pdf/policies/Familiarization%20Programme%20for%20Independent%20Directors.pdf

h) Resignation of an Independent Director

As on March 31, 2026, no Independent Director has resigned from the Company.

i) Senior Management

The Senior Management of your Company comprises of Mr. Madhur Agarwal, Company Secretary and Compliance Officer, and Ms. Namrata Parekh, Chief Financial Officer. Mr. Madhur Agarwal resigned w.e.f April 30, 2026 and Mr. Apurv Maheswari was appointed as Company Secretary and Compliance Officer w.e.f. May 01, 2026

j) Core skills/expertise/competence available with the Board

The Board is comprised of qualified members who possess the required skills, expertise and competencies that allow them to make effective contributions to the Board and its Committees.

The following skills/expertise/competencies have been identified for the effective functioning of the Board and a matrix showing skills available with the Board is mentioned below:

Skills/expertise/ competencies	S.P. Bharat Jain Tatia	Sampathlal Pannalal Jain Tatia	Ramakrishnan Manikandan	Shobhaa Sankaranarayanan
Legal Expertise	✓	✓		

Human Resource Development and Administration	✓	✓	✓	
Sales and Marketing strategies	✓		✓	
Auditing, Banking, Finance, and Corporate Governance	✓	✓	✓	✓
Manufacturing, Projects, and Research and Development	✓			
Leadership	✓	✓		
Economic issues / Macroeconomic trends	✓	✓		
Scientific and regulatory affairs	✓	✓		✓
Communications	✓	✓	✓	✓
General Management and Board Governance	✓	✓	✓	✓

3. BOARD COMMITTEES

Your Company has three Board level Committees:

A) Audit Committee.
B) Nomination and Remuneration Committee.
C) Stakeholders Relationship Committee.

The composition of various Committees of the Board is available on the website of the Company at www.tatia.co.in and weblink for the same is https://www.tatia.co.in/files/committee.php. The Board Committees play a crucial role in the governance structure of your Company and have been constituted to deal with specific areas of concern for the Company which need a closer review.

The Board is responsible for constituting, assigning, co-opting, and fixing the terms of reference of various Committees. Each of the said Committee has been mandated to operate within a given framework decided by the Board.

Details on the role and composition of these Committees including the number of meetings held during FY 2025-26 and the related attendance are provided below.

4. AUDIT COMMITTEE

As a measure of good Corporate Governance and to assist the Board in fulfilling the Board's responsibilities, an Audit Committee has been constituted consisting majorly of Independent Directors. The primary objective of the Audit Committee is to exercise effective control and supervision over the financial reporting to ensure accurate, timely and proper disclosure of the financials of the Company. The power, roles, and functions of the Audit Committee cover the areas contemplated under Regulation 18 of the SEBI Listing Regulations and Section 177 of the Act.

The Committee consists of Three Members out of which two are Independent Directors. The Chairperson of the Committee is also an Independent Director. The Company Secretary acts as Secretary to the Committee. The Statutory Auditors and Internal Auditors of the Company are invited to the meetings of the Audit Committee. The Chief Financial Officer of the Company is a regular invitee to the meetings.

a) Composition of Audit Committee

All the Members of the Audit Committee are financially literate and possess the requisite financial/business acumen to specifically look into the internal controls and audit procedures. The Committee undertakes periodic discussions with the Statutory Auditors, for the purpose of financial statements of your Company. Also, quarterly/half-yearly/annual financial results (audited and unaudited) are reviewed by the Audit Committee before consideration and approval by the Board of Directors.

The composition of the Audit Committee and attendance of its Members during FY 2025-26 is as follows:

Name of the Member	Designation in Committee	Category of Director	Meetings held	Meetings attended
Mrs. Shobhaa Sankaranarayanan	Chairperson	Non-Executive Independent Director	5	5
Mr. S.P. Bharat Jain Tatia	Member	Chairman and Managing Director	5	5
Mr. Ramakrishnan Manikandan	Member	Non-Executive Independent Director	5	5

b) Meetings of Audit Committee

During FY 2025-26, five (5) meetings of the Audit Committee were held with the necessary quorum on May 26, 2025, August 07, 2025, August 30, 2025, November 11, 2025 and February 05, 2026. The maximum gap between any two consecutive meetings was less than one hundred and twenty days.

c) Terms of reference

As per Regulation 18(3) read with Part C of Schedule II of the SEBI Listing Regulations and Section 177 of the Act, the Audit Committee has been entrusted with the following responsibilities:

- oversight of the financial reporting process and the disclosure of the financial information to ensure that the financial statements are correct, sufficient, and credible;
- recommendation for appointment, remuneration, and terms of appointment of auditors of the Company;
- approval for payment to statutory auditors for any other services rendered by them;
- reviewing, with the management, the following:
  a. the annual financial statements and auditor's report thereon before submission to the Board for approval;
  b. the quarterly financial statements before its submission to the Board for approval;
  c. performance of statutory and internal auditors, and adequacy of internal control systems;
  d. matters required to be included in the Director's Responsibility Statement be included in the Board's Report in terms of clause (c) of sub-section (3) of Section 134 of the Act;
  e. changes, if any, in accounting policies and practices and reasons for the same;
  f. major accounting entries involving estimates based on the exercise of judgment by the Management;
  g. significant adjustments made in the financial statements arising out of the audit findings;
  h. compliance with listing and other legal requirements relating to financial statements;
  i. disclosure of any related party transactions;
  j. modified opinion(s) in the draft audit report, if any;
  k. the statement of uses / application of funds raised through an issue (public issue, right issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice, and the report submitted by the monitoring agency, monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter.
- reviewing and monitoring the auditor's independence and performance, and effectiveness of the audit process;
- approval or any subsequent modification of transactions of the Company with the related parties;
- scrutiny of inter-corporate loans and investments;
- valuation of the undertakings or assets of the Company;
- evaluation of internal financial controls and risk management systems;
- reviewing the adequacy of the internal audit function, if any, including the structure of the internal audit department, staffing, and seniority of the official head of the department, reporting structure coverage and frequency of internal audit;
- discussion with internal auditors of any significant findings and follow up thereon;
- reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of material nature and reporting the matter to the Board;
- discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

- to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends), and creditors;
- to review the functioning of the vigil mechanism / whistle blower policy;
- approval for appointment of Chief Financial Officer after assessing the qualifications, experience, and background of the proposed candidate;
- review of investments made by the unlisted subsidiary of the Company;
- reviewing the utilization of loans and/or advances from / investment by the Holding Company in the Subsidiary exceeding 100 Crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments;
- consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders;
- such other role/functions as may be specifically referred to the Committee by the Board of Directors and/or other committees of Directors of the Company and specified in the SEBI Listing Regulations.

d) Financial Statements of Subsidiary Companies

The Company has 6 (six) wholly owned subsidiaries incorporated in India but no such subsidiary qualifies to be called as an unlisted material subsidiary as per SEBI Listing Regulations.

The Audit Committee reviews the financial statements of all the subsidiaries of the Company. Along with financial statements, any significant issues, including significant transactions or agreements pertaining to any subsidiary are also reviewed by the Audit Committee in its meetings.

5. NOMINATION AND REMUNERATION COMMITTEE

The Company has a Nomination and Remuneration Committee constituted pursuant to the provisions of Regulation 19 read with Part D of Schedule II of the SEBI Listing Regulations and Section 178 of the Act.

a) Composition of the Nomination and Remuneration Committee

As on March 31, 2026, Nomination and Remuneration Committee comprises of two Non-Executive Independent Directors viz. Mrs. Shobhaa Sankaranarayanan, Mr. Ramakrishnan Manikandan and one Non-Executive Non-Independent Director viz Mr. Sampathlal Pannalal Jain Tatia. Mrs. Shobhaa Sankaranarayanan, Non-Executive Independent Director, acts as the Chairperson of the Committee.

b) Terms of reference

The powers, role, and terms of reference of the Nomination and Remuneration Committee (NRC) cover the areas as contemplated under Section 178 of the Act and Regulation 19 of the SEBI Listing Regulations, as well as other terms as specified by the Board. It has been entrusted with the responsibilities to review and grant annual increments, vary and/or modify the terms and conditions of appointment/re-appointment including remuneration and perquisites, commission, etc. payable to Directors within the overall ceiling of remuneration.

The terms of reference of the Nomination and Remuneration Committee includes the following:

- formulation of the criteria for determining qualifications, positive attributes, and independence of a director and recommend to the Board of Directors a policy relating to, the remuneration of the Directors, Key Managerial Personnel and other employees;
- for every appointment of an Independent Director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and based on such evaluation, prepare a description of the role and capabilities required of an Independent Director. The person recommended to the Board for appointment as an Independent Director shall have the capabilities identified in such description. To identify suitable candidates, the Committee may:
  a) use the services of an external agencies, if required;
  b) consider candidates from a wide range of backgrounds, having due regard to diversity; and
  c) consider the time commitments of the candidates.
- formulation of criteria for evaluation of the performance of Independent Directors and the Board of Directors;
- devising a policy on diversity of Board of Directors;
- identifying persons who are qualified to become Directors and who may be appointed in Senior Management in accordance with the criteria laid down, and recommend to the Board of Directors their appointment and removal;
- whether to extend or continue the terms of appointment of the Independent Director, on the basis of the report of performance evaluation of Independent Directors;
- to ensure that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality which are required to run the Company successfully;
- to see that relationship of remuneration to performance is clear and meets appropriate performance benchmarks;
- to make sure that the remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals;
- recommend to the Board, all remuneration, in whatever form, payable to Senior Management;
- such other role/functions as may be specifically referred to the Committee by the Board of Directors and/or other Committees of Directors of the Company and/or mentioned in the SEBI Listing Regulations.

c) Performance evaluation criteria

In terms of the requirement with the Act and the SEBI Listing Regulations, the Nomination and Remuneration Committee has formulated a criterion for evaluation of the performance of Board, individual Directors, Chairman and the Board Committees. The criteria covers the areas relevant to the functioning of the Board and its Committees such as its composition, structure, oversight, effectiveness, performance, skill set, knowledge, strategy, and risk management. The individual Directors, particularly the

Independent Directors, were evaluated on parameters such as integrity, participation, skill, and knowledge, independent judgment, preparation, conduct, and effectiveness.

A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations, and governance. A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgment, safeguarding the interests of the Company and its minority shareholders, etc.

d) Meetings of Nomination and Remuneration Committee and attendance of Members during the year under review

During the Financial Year 2025-26, the Nomination and Remuneration Committee met two times on May 24, 2025 and August 29, 2025 respectively and all the Members attended both the meetings.

Name of the Member	Designation in Committee	Category of Director	Meetings held	Meetings attended
Mrs. Shobhaa Sankaranarayanan	Chairperson	Non-Executive Independent Director	2	2
Mr. Sampathlal Pannalal Jain Tatia	Member	Non-Executive Non-Independent Director	2	2
Mr.Ramakrishnan Manikandan	Member	Non-Executive Independent Director	2	2

6. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholders Relationship Committee oversees and monitors, *inter alia*, transfer/transmission of securities, investors' grievances such as complaints on the transfer of shares, non-receipt of the balance sheet, non-receipt of declared dividends, dematerialization/rematerialization, etc. and redressal thereof within the purview of the guidelines set out in the SEBI Listing Regulations.

The Committee also review the matters of issue of duplicate share certificates, approval/rejection of application for rematerialization, subdivision, consolidation, transposition, and thereupon issue of share certificates to the shareholders, etc.

The roles and responsibilities of the said Committee as prescribed under the Act and SEBI Listing Regulations are mentioned under the terms of reference of the Committee.

a) Constitution and Composition of the Committee

As on March 31, 2026, Stakeholders Relationship Committee comprises of Three Non-Executive Directors viz. Mr. Ramakrishnan Manikandan, Mrs. Shobhaa Sankaranarayanan and Mr. Sampathlal Pannalal Jain Tatia.

Mr. Ramakrishnan Manikandan, Non-Executive Independent Director, acts as the Chairman of the Committee.

Pursuant to Regulation 6 of the SEBI Listing Regulations, Mr. Madhur Agarwal, Company Secretary, acts as the Compliance Officer of the Company and Secretary to the Committee as on March 31, 2026.

b) Terms of Reference

This Committee has been entrusted with the following role and responsibilities:

- resolving the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of the annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings, etc;
- review of measures taken for the effective exercise of voting rights by shareholders;
- review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar and Share Transfer Agent (RTA);
- review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants / annual reports / statutory notices by the Shareholders of the Company;
- looking into the redressal of shareholders' and investors' complaints and other areas of investor services;
- such other role/functions as may be specifically referred to the Committee by the Board of Directors and/or other Committees of Directors of the Company and/or mentioned in the SEBI Listing Regulations.

c) Number of Shareholders' complaints during FY 2025-26

Number of Shareholders' complaints received during the FY 2025-26	2
Number of complaints not resolved to the satisfaction of shareholders as on March 31, 2026	NIL
No. of pending complaints as on March 31, 2026	NIL

d) Meeting of Stakeholders Relationship Committee and attendance of Members during the year under review

During FY 2025-26, three (4) meetings of the Stakeholders Relationship Committee were held on May 24, 2025, August 29, 2025, November 10, 2025 and February 04, 2026, respectively. All the members have approved the resolutions circulated via email. The attendance of Members in the said meetings are given below.

Name of the Member	Designation in Committee	Category of Director	Meetings held	Meetings attended
Mrs. Shobhaa Sankaranarayanan	Member	Non-Executive Independent Director	4	4

Mr. Sampathlal Pannalal Jain Tatia	Member	Non-Executive Non-Independent Director	4	4
Mr. Ramakrishnan Manikandan	Chairman	Non-Executive Independent Director	4	4

7. REMUNERATION OF DIRECTORS

Particulars	Chairman and Managing Director	Non-Executive Non-Independent Director	Non-Executive Independent Directors	
	S.P. Bharat Jain Tatia	Sampathlal Pannalal Jain Tatia	Ramakrishnan Manikandan	Shobhaa Sankaranarayanan
Sitting Fees	25,000/-	25,000/-	25,000/-	25,000/-
Salaries and Allowances	NIL*	NIL	NIL	NIL
Perquisites	NIL	NIL	NIL	NIL
Commission / Bonus	NIL	NIL	NIL	NIL
Performance Linked Incentive	NIL	NIL	NIL	NIL
Total	**25,000/-**	**25,000/-**	**25,000/-**	**25,000/-**
Stock Options	NIL	NIL	NIL	NIL
Services Contracts, notice period, severance fees	The appointment of the Managing Director is governed by resolutions passed by the shareholders of the Company, which covers the terms and conditions of said appointment read with the service rules of the Company. No severance fee is payable	NIL	NIL	NIL

	to Managing Director.			

** S.P. Bharat Jain Tatia, Managing Director, has foregone his salary for FY 2025-26.*

NOTES:

1. No other performance-linked incentives or any other fees are paid to any of the Directors.
2. The Company has not entered any Service Contract with the Directors, except agreement with Mr. S.P. Bharat Jain Tatia who acts as the Managing Director of the Company.
3. The notice period of the Executive Director of the Company is three months. Further, there is no notice period for Independent Directors of the Company.
4. The Company does not pay any severance fees to any of the Directors.
5. The Independent Directors shall not be entitled to participate in the Stock Option scheme, if any introduced by the Company.
6. Mr. S.P. Bharat Jain Tatia, Managing Director of the Company, did not receive any remuneration or commission from any of the subsidiaries of the Company.

8. GENERAL BODY MEETINGS

a) Details of last three Annual General Meetings of the Company

Year	Location	Date	Time	Special Resolutions Passed
2022-23	Through Video Conference / Other Audio-Visual Means	27.09.2023	11:00 AM	No Special Resolution was passed in the Annual General Meeting.
2023-24	Through Video Conference / Other Audio-Visual Means	27.09.2024	10:00 A.M.	• Re-Appointment of Mr. S.P. Bharat Jain Tatia (DIN: 00800056) as Chairman and Managing Director. • Continuation Of Mr. Sampathlal Pannalal Jain Tatia (DIN: 01208913) as Director on completion of Seventy-Five (75) Years of age.
2024-25	Through Video Conference / Other Audio-Visual Means	25.09.2025	10:00 AM	No Special Resolution was passed in the Annual General Meeting.

b) Special Resolution passed or proposed to be passed through postal ballot

During FY 2025-26, No Special resolution is being passed by way of postal ballot.

As on date of this report, your Company does not propose to pass any special resolution for the time being by way of postal ballot.

9. MEANS OF COMMUNICATION

As per Regulation 33 of the SEBI Listing Regulations, the Board of Directors of the Company approves and takes on record the financial results in the proforma prescribed by the SEBI within the statutory period and announces forthwith the results to the stock exchange where the shares of the Company are listed and publishes the financial results in the Newspapers viz. Trinity Mirror (English) and Makkal Kural (Tamil).

The quarterly/annual financial results are also available on the website of the Company at www.tatia.co.in and Stock Exchange website at www.bseindia.com. Official press/news releases and presentations on investor calls made by the Company from time to time and presentations made to investors and analysts are displayed on the Company's website. All material information about the Company is promptly sent to the Stock Exchange where shares are listed and to the media and the investor community.

10. GENERAL SHAREHOLDER INFORMATION

a) Registered Office

Tatia Global Vennture Limited
New No. 29, Old No.12, Mookathal Street, II Floor, Purasawalkam, Chennai – 600 007, Tamil Nadu, India.
Tel: 044-48676774
E-mail: tatiainfo@gmail.com

b) Annual General Meeting

The 32nd Annual General Meeting of the Company shall be held on August 25, 2026, Tuesday at 10:00 AM through Video Conference in accordance with Ministry of Corporate Affairs ("MCA") and SEBI circulars.

c) Financial Year

The Financial Year of the Company starts from 1st April and ends on 31st March every year.

d) Financial calendar (proposed) for FY 2026-27

Quarter	Period ending	Date / Period
First Quarter	June 30, 2026	Declared on or before August 14, 2026
Second Quarter/ Half-Year	September 30, 2026	On or before November 14, 2026
Third Quarter	December 31, 2026	On or before February 14, 2027
Fourth Quarter / year	March 31, 2027	On or before May 30, 2027

e) Trading Window Closure

The trading restriction shall be made applicable from the end of every quarter till 48 hours after the declaration of financial results or as may be deem fit to the Compliance Officer.

f) Dividend payment and book closure date

Your Company has not declared any dividend so far.

g) Listing at Stock Exchanges

The Equity Shares of the Company are listed on the Bombay Stock Exchange Limited (BSE) located at address at Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001. The annual listing fees for FY 2026-27 has been duly paid to the aforesaid stock exchange.

h) Stock Code

BSE Stock Code: 521228
ISIN: INE083G01031

i) Registrar and Share Transfer Agent

Purva Sharegistery (India) Private Limited
No. 9, Shiv Shakti Industrial Estate, J.R. Boricha Marg, Lower Parel, Mumbai, Maharashtra - 400 011, India
Ph: 022-4961 4132 / 022-3522 0056 / 022-4970 0138
Email: support@purvashare.com
Website: www.purvashare.com

j) Share transfer system

SEBI has mandated that effective from April 01, 2019, no shares can be transferred in physical mode. Hence, the Company has stopped accepting any fresh lodgment of transfer of shares in physical form. However, SEBI vide Circular no. HO/38/13/11(2)2026-MIRSD-POD/ I/3750/2026 dated January 30, 2026 has provided a special window through which physical shareholders can re-lodge transfer deeds which were lodged prior to the deadline of April 01, 2019 and rejected due to deficiency of documents, for a period of one year from February 05, 2026 to February 04, 2027.The special window shall also be available for such transfer requests which were submitted earlier and were rejected/returned/not attended to due to deficiency in the documents/process/or otherwise. The securities so transferred shall be mandatorily credited to the transferee only in demat mode and shall be under lock-in for a period of one year from the date of registration of transfer. Such securities shall not be transferred/lien marked/pledged during the said lock-in period.

Also, the Company had sent a communication to the shareholders encouraging them to dematerialize their holding in the Company. The communication, inter alia, contained the procedure for getting the shares dematerialized. Shareholders holding shares in physical form are advised to avail themselves of the facility of dematerialization.

Request for issue of duplicate securities certificate, claim from Unclaimed Suspense Account, renewal/exchange of securities certificate, endorsement, sub-division/splitting of securities certificate, consolidation of securities certificates/folios, transmission, transposition, transmission of shares pursuant to SEBI Circular HO/38/13/(3)2026-MIRSD-POD/I/3763/2026 dated January 30, 2026 and dematerialization of shares will continue to be accepted. Trading in equity shares of the Company is permitted only in

dematerialized form. The transfer of dematerialized shares is done through the depositories with no involvement of the Company.

k) Shares suspended from trading

During FY 2025-26, the shares of the Company were not suspended from trading on the stock exchange.

l) Dematerialization of shares

Trading in shares of the Company is permitted only in dematerialized form. As of March 31, 2026, 84.08% equity shares of the Company are in dematerialized form.

m) Outstanding ESOPs / GDRs / ADRs / Warrants or any convertible instruments, conversion date, and likely impact on equity

Not Applicable

n) Commodity price risk or foreign exchange risk and hedging activities

Not Applicable

o) Credit Rating

Not Applicable

p) Disclosure of 'loans and advances in the nature of loans to firms/companies in which directors are interested' by name and amount

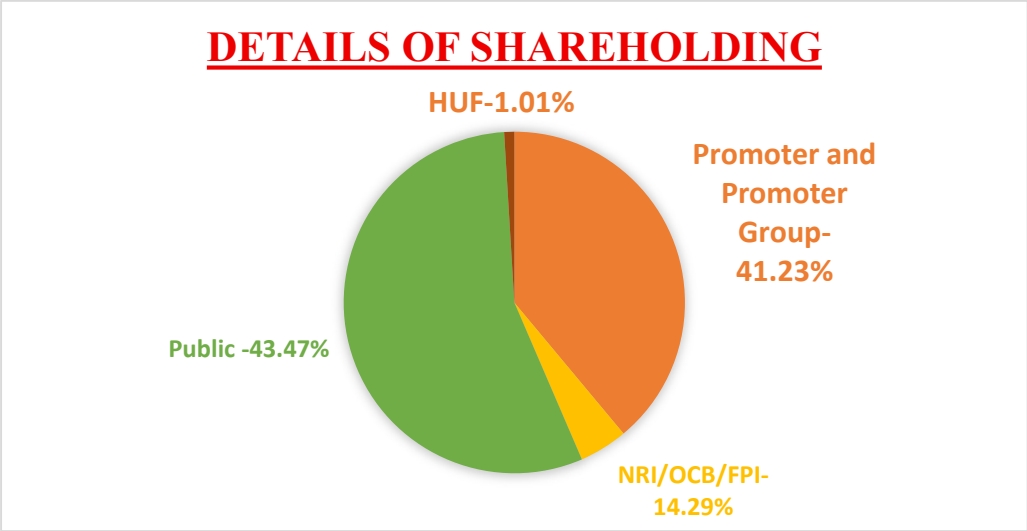
The details of the same have been disclosed in the Notes forming part of the annual accounts for the financial year ended March 31, 2026.

q) Plant Locations

The Company does not have any plant location.

r) Distribution of shareholding

No. of shares	Shareholders	% of total shareholders	No. of shares	% of total shares
1-100	20379	33.8	678787	0.45
101-200	3797	6.3	603160	0.4
201-500	23795	39.46	10102129	6.66
501-1000	4894	8.12	4191572	2.76
1001-5000	5850	9.7	13769103	9.08
5001-10000	878	1.46	6692818	4.42
10001-100000	643	1.07	15521994	10.24
100001 and above	60	0.1	100060437	65.99
Total	**60296**	**100.00**	**151620000**	**100**



s) Address for correspondence

Secretarial Department
Tatia Global Vennture Limited
New No. 29, Old No. 12, Mookathal Street, II Floor, Purasawalkam, Chennai – 600 007, Tamil Nadu, India.
Phone No: 044-48676774,
E-mail: cs@tatia.co.in / tatiainfo@gmail.com
SEBI toll-free helpline for investors: 1800 22 7575 or 1800 266 7575 (available on all days from 9:00 a.m. to 6:00 p.m. excluding declared holidays).
SEBI investors' contact for feedback and assistance: 022-26449377/022-40459377/022-20752247, e-mail: scoreshelp@sebi.gov.in

11. OTHER DISCLOSURES

a) Materially Significant Related Party Transactions

There were no materially significant related party transactions made by the Company that may have potential conflict with the interests of the Company at large.

Attention of the Members is drawn to the disclosures of transactions with related parties set out in Note No. 25 of the Standalone Financial Statements forming part of the Annual Report.

b) Vigil Mechanism / Whistle Blower Policy

The Company has adopted the Vigil Mechanism / Whistle Blower Policy that covers our Directors and Employees. The Company promotes ethical behavior in all its business activities and has put in place a mechanism for reporting illegal or unethical behavior. The employees are free to report violations of applicable laws and regulations and the Code of Conduct. The mechanism provides for adequate safeguards against victimization of Directors and Employees and provides for direct access to the Chairman of the Audit Committee. This neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations about a personal situation.

The Company has a dedicated Whistle Blower Policy, available at the Company's website – www.tatia.co.in and it is affirmed that no personnel has been denied access to the Audit Committee.

c) Details of cyber security incidents or breaches or loss of data

During the year under review, no cyber security incidents or any other incidents resulting in breaches or loss of data have occurred.

d) Information disclosed under clause 5A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

During the year under review, no such agreements have been executed by the Company. Hence, no information needs to be disclosed under clause 5A of Part A of Schedule III of the SEBI Listing Regulations.

e) Utilization of funds

The Company has not raised any funds through preferential allotment or qualified institutional placements as specified under Regulation 32(7A) of the SEBI Listing Regulations.

f) Recommendation of Board Committees'

The Board has accepted all the recommendations made by various Committees of the Board which are mandatorily required to be made during FY 2025-26.

g) Fees paid to Statutory Auditors on consolidated basis

During FY 2025-26, total fees for all services paid by the Company and its subsidiaries, on a consolidated basis, to the Statutory Auditors amounts to Rs.1.20 Lakhs.

h) Compliance with Mandatory Requirements

The Company has complied with all the mandatory requirements as prescribed under the SEBI Listing Regulations.

i) Disclosures with respect to demat suspense account / unclaimed suspense account

Not Applicable

j) Details of non-compliance by the Company, penalties, strictures imposed on the listed entity by stock exchange(s) or SEBI or any statutory authority, on any matter related to capital markets, during the last three years;

Not Applicable

k) SEBI Complaints Redress System (SCORES)

The investor complaints are processed in a centralized web-based complaints redressal system established by SEBI. The salient features of this system are the availability of a centralized database of all complaints and online uploading of Action Taken Reports (ATRs) by concerned companies.

Through SCORES, an investor can track the status of their complaints and the action taken by the Company in response. In its efforts to improve ease of doing business, the SEBI has launched a mobile app "SEBI SCORES", making it easier for investors to lodge

their grievances with SEBI, as they can now access SCORES conveniently via their smartphones.

The upgraded version of SEBI Complaint Redressal System (Scores) is https://scores.sebi.gov.in to register or/and lodge new complaint from April 01, 2024.

l) Prohibition of Insider Trading

In accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, and the SEBI Listing Regulations, the Company has established a Code of Conduct for Prohibition of Insider Trading for the securities of the Company.

The objective of this Code is to prevent misuse of any unpublished price sensitive information (UPSI) and prohibit any insider trading activity, to protect the interest of the shareholders at large.

During the year under review, the Company adhered to the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. No violations of the Code or instances of insider trading were observed.

Also, your Company has established a robust mechanism to deal with sharing of unpublished price sensitive information to prevent any misuse of such UPSI by any person. The Company has installed well-defined software where any information related to UPSI has been recorded in real time, also known as Structured Digital Database (SDD).

m) Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The above details are mentioned in the Board's Report.

n) Weblink for various policies or documents

Particulars	Web Link
Terms and conditions of appointment of Independent Directors	http://www.tatia.co.in/files/policies.php
Policy on Board Diversity	http://www.tatia.co.in/files/policies.php
Policy for determination of material subsidiary	http://www.tatia.co.in/files/policies.php
Policy on related party transactions	http://www.tatia.co.in/files/policies.php
Vigil mechanism / whistle blower policy	http://www.tatia.co.in/files/policies.php
Code of conduct for Board of Directors and Senior Management Personnel	http://www.tatia.co.in/files/codeofconduct.php
Policy for determination of materiality of events or information	http://www.tatia.co.in/files/policies.php
Familiarization programme for Independent Directors	http://www.tatia.co.in/files/policies.php

Criteria for making payments to Non-Executive Directors	http://www.tatia.co.in/files/policies.php
Policy on preservation and archival of documents	http://www.tatia.co.in/files/policies.php
Nomination and Remuneration Policy	http://www.tatia.co.in/files/policies.php
Performance Evaluation Policy	http://www.tatia.co.in/files/policies.php
Succession Plan	http://www.tatia.co.in/files/policies.php
Policy for prevention, prohibition & redressal of sexual harassment at the workplace	http://www.tatia.co.in/files/policies.php
Code of conduct for Insider Trading	http://www.tatia.co.in/files/policies.php
Code of practices and procedures for fair disclosures of UPSI	http://www.tatia.co.in/files/policies.php

12. DISCRETIONARY REQUIREMENTS

The Company has adopted the following discretionary requirements given under Part E of Schedule II of the SEBI Listing Regulations.

a) Modified opinion(s) in the audit report

The Company is in the regime of financial statements with unmodified audit opinion.

b) Reporting of internal auditor

The internal auditor reports directly to the Audit Committee.

c) Shareholder Rights

Financial Performance are published in newspapers, uploaded on the Company's website www.tatia.co.in and submitted to the Stock Exchange i.e. the BSE Limited, instead of sending to each household of the shareholders.

Further, all significant events are also disclosed to the Stock Exchange and published on the website of the Company, instead of sending it to each shareholder's household.

13. CERTIFICATION / DECLARATION

a) Independent Auditor's Certificate on Corporate Governance

The certificate regarding the compliance of conditions of corporate governance, issued by M/s. Darpan & Associates, Statutory Auditors, has been attached as **Annexure-I** to the Annual Report.

b) Compliance with Code of Conduct for Board of Directors and Senior Management Personnel

The Chairman and Managing Director declares that the Members of the Board and Senior Management Personnel have affirmed compliance with the Code of Conduct for the Board of Directors and Senior Management Personnel during FY 2025-26. The declaration is being annexed as **Annexure-J**.

c) Certificate of Non-Disqualification of Directors

The Company has received a Certificate from M/s. AXN Prabhu & Associates, Practicing Company Secretaries, confirming that none of the Directors on the Board of the Company

have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Securities and Exchange Board of India / Ministry of Corporate Affairs or any such Statutory Authority. The Certificate is attached as **Annexure-H** to the Annual Report.

d) CFO & MD Certificate

Ms. Namrata Parekh, Chief Financial Officer and Mr. S.P. Bharat Jain Tatia Managing Director have submitted the certificate, in terms of Regulation 17(8) read with Part B of Schedule II of the SEBI Listing Regulations, to the Board. The said certificate has been attached as **Annexure-B** to the Annual Report.

14. CORPORATE GOVERNANCE COMPLIANCE

Particulars	Regulation	Compliance Status
Appointment/re-appointment of Independent Directors as per criteria of independence and/or eligibility	16(1)(b), 25(2A) & 25(6)	Yes
Board Composition	17(1), 17(1A), 17(1C), 17 (1D) &17(1E)	Yes
Meeting of Board of Directors	17(2)	Yes
Quorum of Board Meeting	17(2A)	Yes
Review of Compliance Reports	17(3)	Yes
Plans for orderly succession of appointments	17(4)	Yes
Code of Conduct	17(5)	Yes
Fees / Compensation	17(6)	Yes
Minimum Information to be placed before Board	17(7)	Yes
Compliance Certificate	17(8)	Yes
Risk Assessment and Management	17(9)	Yes
Performance Evaluation of Independent Directors	17(10)	Yes
Recommendation of Board	17(11)	Yes
Maximum number of Directorships	17A	Yes
Composition of Audit Committee	18(1)	Yes
Meetings and Quorum of Audit Committee	18(2)	Yes
Role of Audit Committee	18(3)	Yes
Composition of Nomination and Remuneration Committee	19(1) & 19(2)	Yes
Quorum of Meeting of Nomination and Remuneration Committee	19(2A)	Yes
Meeting of Nomination and Remuneration Committee	19(3A)	Yes
Role of Nomination and Remuneration Committee	19(4)	Yes
Composition of Stakeholders Relationship Committee	20(1), 20(2) & 20(2A)	Yes
The Chairperson of the Stakeholders Relationship Committee shall be present at the Annual General Meeting	20(3)	Yes
Meeting of Stakeholders Relationship Committee	20(3A)	Yes
Role of Stakeholders Relationship Committee	20(4)	Yes

Composition of Risk Management Committee	21(1), (2), (3) & (4)	NA
Meeting of Risk Management Committee	21(3A) & (3C)	NA
Quorum of Meeting of Risk Management Committee	21(3B)	NA
Role of Risk Management Committee	21(4) & (6)	NA
Vigil Mechanism	22	Yes
Related party transactions and it's policy	23(1), (1A), (5), (6) & (8)	Yes
Prior or omnibus approval of Audit Committee for all related party transactions	23(2) & (3)	Yes
Approval for material related party transactions	23(4)	Yes
Disclosure of related party transactions on a consolidated basis half-yearly	23(9)	Yes
Composition of Board of unlisted material subsidiary	24(1)	NA
Other corporate governance with respect to subsidiary of listed entity	24(2), (3), (4), (5) & (6)	Yes
Listed entity has a listed subsidiary,	24(7)	NA
Annual Secretarial Compliance Report	24A	Yes
Alternate Director to Independent Director	25(1)	NA
Maximum Tenure of Independent Director & appointment, re-appointment or removal of an Independent Director	25(2) & 25(2A)	Yes
Meeting of Independent Directors	25(3) & (4)	Yes
Resignation/removal of Independent Directors	25 (11)	NA
Familiarization of Independent Directors	25(7)	Yes
Declaration from Independent Directors	25(8) & (9)	Yes
D&O Insurance for Independent Directors	25(10) & (12)	NA
Membership in Committees	26(1) & (2)	Yes
Affirmation of compliance with code of conduct	26(3)	Yes
Disclosures by Senior Management regarding any transactions where their personal interest conflicts with the interest of the Company	26(5)	Yes
Any agreement by the employee with any shareholder or any third party	26(6)	NA
Vacancies in respect of certain Key Managerial Personnel	26A	NA
Compliances to discretionary requirements	27(1)	Yes
Quarterly compliance report on corporate governance	27(2)	Yes
Website	46	Yes

Annexure-G

FORM MR-3
SECRETARIAL AUDIT REPORT
For the Financial Year Ended on 31st March, 2026
(Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014)

To,
Tatia Global Vennture Limited
New No.29, Old No.12,
II Floor,Mookathal Street, Purasawalkam,
Chennai, Tamil Nadu, India, 600007.

We have conducted the Secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Tatia Global Vennture Limited** having its registered office at New No.29, Old No.12, II Floor, Mookathal Street, Purasawalkam, Chennai, Tamil Nadu, India, 600007 (hereinafter called "**the Company**") during the financial year from 01st April, 2025 to 31st March, 2026 (the year/ audit period/ period under review).

We conducted the Secretarial audit in a manner that provided us a reasonable basis for evaluating the Company's corporate conducts/ statutory compliances and expressing our opinion thereon.

We are issuing this report based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company, the information provided by the Company, its officers, agents and authorised representatives during the conduct of secretarial audit, the explanations and clarifications given to us and the representations made by the Management.

We hereby report that in our opinion, the Company has during the audit period covering the financial year ended on 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

1.1. We have examined the books, papers, minute books, forms, and returns filed and other records made available to us and maintained by the Company for the financial year ended on 31st March, 2026, according to the applicable provisions of:

(i) The Companies Act, 2013 (the Act) and the Rules and the Regulations made thereunder;

(ii) Secretarial Standards (SS-1) on "Meetings of the Board of Directors" and Secretarial Standards (SS-2) on "General Meetings" issued by The Institute of Company Secretaries of India;

(iii) The Securities Contract (Regulation) Act, 1956 ('SCRA') } and the Rules made thereunder;

(iv) The Depositories Act, 1996 and the Regulations bye-laws framed thereunder;

(vi) The following Regulations and Guidelines are prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): -

a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR").

b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; (Not applicable during the review period)

c) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SEBI SAST");

d) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

e) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025, to the extent of the Listed Entity engaging the RTA;

g) The Securities and Exchange Board of India (Investor Protection and Education Fund) Regulations, 2009(Not applicable during the review period); and

h) The Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to Securities Market) Regulations, 2003.

(vii) As per the information given by the company and identified by the management, the following are the industry specific laws applicable to the Company:

a) Reserve Bank of India Act, 1934 and guidelines, directions and instructions issued by RBI Notifications.

1.2 In relation to the period under review, the Company has, to the best of our knowledge and belief and based on the records, information, explanations and representations furnished to us, complied with the laws mentioned in clauses (i) to (vi) of paragraph 1.1 above except for:

a) As per Management opinion and confirmation, the activity carried on by the Company are to be categorized as real estate and land holding activities pertaining to the main objects of the Company and not as a NBFC activity.

1.3. We are informed that, during/ in respect of the year, no events have occurred which required the Company to comply with the following laws/ rules/ regulations and consequently was not required to maintain any books, papers, minute books or other records or file any forms/ returns under the same:

a) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;

b) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
c) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021;
d) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;

2. Board Processes:

We further report that:

2.1 The Board of Directors of the Company is duly constituted with the proper balance of Executive Directors, Non-Executive Directors, and Independent Directors during the Financial Year 2025-26.

2.2 There were no changes in the composition of the Board of Directors during the period under review.

2.3 Adequate notice is given to all directors to schedule the Board Meetings at least seven days in advance/consent of directors was received for meetings held at a shorter notice, if any. The agenda and detailed notes on the agenda were also circulated to the Board members prior to the meetings.

2.4 A system exists for seeking and obtaining further information and clarification on the agenda items before the meeting and for meaningful participation at the meeting; and

2.5 As per the minutes of the meeting duly recorded and signed by the Chairman, the decisions and views of the Board have been recorded.

3. Compliance mechanism:

We further report that:

3.1 There are adequate systems and processes in the Company commensurate with its size and operation to monitor and ensure compliance with all applicable laws & general laws applicable to the Company.

3.2 The compliance by the Company of applicable finance laws like Direct and Indirect tax laws has not been reviewed in this audit since the same have been subject to review by Statutory Financial Auditor and other designated professionals.

4. Specific Events/ actions:

We further report that during the audit period the following specific events/ actions having a major bearing on the Company's affairs in pursuance of the above referred Laws, Rules, Regulations, Guidelines, Standards, etc. took place:

- Appointment of M/s. Lakshmmi Subramaniam & Associates, Practicing Company Secretaries (Peer Review Certificate No. 6608/2025, COP: 27636), as the Secretarial Auditor of the Company for a term of five consecutive financial years from FY 2025-26 to FY 2029-30, approved by the shareholders via AGM dated 25-09-2025

I further report the material events have occurred during the period after the end of the Financial Year and before the signing of this report

a) Sudden Demise of Mr. Tatia Jain Pannalal Sampathlal (DIN:01208913), Non- Executive Non- Independent Director of the Company on April 29,2026.

b) The Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, appointed Mrs. Chandrakantha Tatia (DIN: 00625648) as an Additional Director of the Company at its meeting held on May 27, 2026, subject to the approval of the Members at the forthcoming Annual General Meeting.

c) Resignation of Mr. Madhur Agarwal (ACS :72821) from the post of Company Secretary and Compliance Officer with effect from April 30,2026.

d) Appointment of Mr. Apurv Maheshwari (ACS:72033) as the Company Secretary and Compliance Officer with effect from May 1,2026.

e) Executive Petition filed by the company against M/s. Stallion Brands India Private Limited with Principal District Court, Tirupur under Or21 R11 (2) of Code of Civil Procedure is pending for final disposal.

Place: Chennai
Date: July 13, 2026

For Lakshmmi Subramanian and Associates
Practicing Company Secretaries

Sd/-
S. Vasudevan
Partner
FCS No. 9495
C.P.No.27636
Peer review No.6608/2025
UDIN: F009495H000816818

Annexure
(To the Secretarial Audit Report of M/s. Tatia Global Vennture Limited for the financial year ended on 31st March, 2026)

To
The Members
Tatia Global Vennture Limited
New No.29, Old No.12,
II Floor,Mookathal Street, Purasawalkam,
Chennai, Tamil Nadu, India, 600007.

Our Secretarial Audit Report for the financial year ended 31st March, 2026 is to be read along with this Annexure.

1. Maintenance of Secretarial record and ensuring compliance with all applicable laws is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and the processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4. Wherever required, we have obtained the Management representation about financial information, the compliance of law, rules and regulation and happening of certain events etc.

5. The compliance of the provisions of other laws, rules, regulation, standards specifically applicable to the Company is the responsibility of the management. Our examination was limited to the verification of system implemented by the Company on a test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the effectiveness with which the management has conducted the affairs of the Company.

Place: Chennai
Date: July 13, 2026

For Lakshmmi Subramanian and Associates
Practicing Company Secretaries
Sd/-
S. Vasudevan
Partner
FCS No. 9495
C.P.No.27636
Peer review No.6608/2025
UDIN: F009495H000816818

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Annexure-H

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para-C Clause 10(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of
Tatia Global Vennture Limited,

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Tatia Global Vennture Limited having CIN: L18101TN1994PLC026546** and having registered office at New No. 29, Old No.12, Mookathal Street, Purasawalkkam, Chennai, Tamil Nadu – 600 007 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company and its respective Directors, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.

S. No.	Name of the Director	DIN	Date of Appointment in the Company*
1	Mr. Bharat Jain Tatia	00800056	05-03-2008
2	Mr. Ramakrishnan Manikandan	10255324	08-02-2024
3	Mrs. Shobhaa Sankaranarayanan	07666001	31-10-2016
4	Mr. Sampathlal Pannalal Jain Tatia	01208913	26-09-2019

** The date of appointment is initial date of appointment as per MCA portal.*

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the Management of the Company. Our responsibility is to express an opinion on these, based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For **AXN PRABHU & ASSOCIATES**
Sd/-
(AXN PRABHU)
Practicing Company Secretary
M. No. 3902 COP. No 11440
UDIN- F003902H000459456

Place: Chennai
Date: 25.05.2026

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Tatia GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

Annexure-I

CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members of
Tatia Global Venture Limited

We have examined the compliance conditions of Corporate Governance by **Tatia Global Vennture Limited** for the year ended on 31st March, 2026, as stipulated under Regulations 17 to 27, clauses (b) to (i) and (t) of sub- regulation (2) of Regulation 46 and para C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") for the period 1st April, 2025 to 31st March 2026. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of certification.

The Compliance of conditions of Corporate Governance is the responsibility of the management. Our examination was limited to review of the procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to explanation given to us, and the representation made by the Directors and the Management, we certify that the Company has materially complied with the conditions of Corporate Governance as stipulated Listing Regulations.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Restriction on use
The certificate is addressed and provided to the Members of the Company solely for the purpose of enabling the Company to comply with the requirement of the Listing Regulations and should not be used by any other person or for any other purpose. Accordingly, I do not accept or assume any liablity or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without my prior consent in writing.

For Darpan & Associates
Chartered Accountants
ICAI FR. No. – 016156S
Sd/-
DARPAN KUMAR
Partner
M.No. 235817
UDIN: 26235817AKFQNB2908

Place: Chennai
Date: 27.05.2026

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Annexure-J

DECLARATION BY MANAGING DIRECTOR REGARDING AFFIRMATION WITH COMPLIANCE OF CODE OF CONDUCT

(Pursuant to Regulation 26(3) read with Schedule V Part D of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of
Tatia Global Venture Limited

The Board of Directors of Tatia Global Vennture Limited, in compliance of Regulation17(5) of the SEBI Listing Regulations, has laid down the Code of Conduct for the Board Members and the Senior Managerial Personnel of the Company, which have also been posted on the website of the Company viz. https://www.tatia.co.in/. Pursuant to the above, the Company has received 'Affirmation with Compliance of Code of Conduct ' from the Board Members and the Senior Managerial Personnel of the Company and accordingly, the Managing Director makes the following declaration as per Regulation 26(3) read with Schedule V Part D of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

I, S.P. Bharat Jain Tatia, Managing Director hereby affirm that all the Board Members and the Senior Management Personnel have fully complied with the provisions of the Code of Conduct for Directors and Senior Management Personnel during the financial year ended March 31, 2026.

For Tatia Global Vennture Limited

Sd/-
(S.P BHARAT JAIN TATIA)
Chairman and Managing Director
DIN: 00800056

Date: 25.04.2026
Place: Chennai

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STANDALONE
Financial Results
for FY ended March 31, 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of TATIA GLOBAL VENNTURE LIMITED

Opinion

We have audited the accompanying standalone financial statements of **Tatia Global Vennture Limited, Chennai,** which comprise the Balance Sheet as at March 31, 2026, and 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 then ended and a summary of the material accounting policies and other explanatory information.

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 accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2026; and its Profit, Total Comprehensive Income, the changes in Equity, and Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 Companies Act, 2013 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 opinion.

Key Audit Matters

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

Sl. No	Key Audit Matter	Auditors' Response
1	Ind-AS 109 (Financial Instruments) requires the Company to recognise interest income by applying the effective interest rate (EIR) method. While estimating future cash receipts for the purpose	We have evaluated the management's process in estimation of future cash receipts for the purpose of determination of EIR including identification of factors like expected behaviour, life cycle of the financial asset and probable fluctuation in collateral

Sl. No	Key Audit Matter	Auditors' Response
	of determining the EIR, factors including expected behaviour, life cycle of the financial asset, probable fluctuation in collateral value which may have an impact on the EIR are to be considered	value. We tested the accuracy of key data inputs and calculations used in this regard.
2	Completeness in identification, accounting and disclosure of related party transactions in accordance with the applicable laws and financial reporting framework	We have assessed the systems and processes laid down by the company to appropriately identify, account and disclose all material related party transactions in accordance with applicable laws and financial reporting framework. We have designed and performed audit procedures in accordance with the guidelines laid down by ICAI in the Standard on Auditing (SA 550) to identify, assess and respond to the risks of material misstatement arising from the entity's failure to appropriately account for or disclose material related party transactions which includes obtaining necessary approvals at appropriate stages of such transactions as mandated by applicable laws and regulations.

Information Other than the 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 Board's report, Management discussion and analysis and Report on corporate governance, 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 no 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 Companies Act, 2013 ("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, (changes in

equity) 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 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 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 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 the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

(2) A. As required by Section 143 (3) of the Act, 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;

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 books of account;

d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act.

e) On the basis of 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 B".

g) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act, as amended, In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

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, 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 and Accounting standards, for material foreseeable losses, if any, on long-term contracts.

   iii. There has been no delay in transferring amounts, required to be transferred, to the investor's education and protection fund by the Company.

   iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

   (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the

Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared or paid any dividend during the year, hence compliance with provision of section 123 is not applicable for the year.

vi. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended 31st March, 2026 which have the feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

Sd/-

Darpan Kumar
Partner
M. No: 235817
UDIN: 26235817RQOQUP7348

Place: Chennai
Date: May 27, 2026

"Annexure A" to Independent Auditors' Report
(Referred to in Paragraph 2 under the heading "Report on Other Legal and Regulatory Requirements" of our report of even date on the accounts of Tatia Global Vennture Limited, ("the Company"), for the year ended March 31, 2026)

i) (a) The Company has maintained proper records showing full particulars including quantitative details and situation of its Property, Plant and Equipment (PPE).

(b) According to the information and explanations given to us, physical verification of PPE is being conducted in a phased manner by the management under a programme designed to cover all the PPE over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and nature of its business. Pursuant to the program, a portion of the PPE has been physically verified by the management during the year and no material discrepancies between the books records and the physical PPE have been noticed.

(c) There are no immovable properties in the name of the company.

(d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

(e) Based on the information and explanations furnished to us, No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii) (a) There are no inventories in the company during the year.

(b) The company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.

iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has made investments, granted loans and advances in the nature of loans, secured or unsecured to companies, limited liability partnership and other parties in respect of which the requisite information is as below. The Company has not provided any guarantee or security, to companies, limited liability partnership or any other parties during the year.

(a) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has provided loans to any other entity as below

Rs. In lakhs

Particulars	**Guarantees**	**Security**	**Loans**	**Advances in the nature of Loans**
Aggregate amount during the year				
- Subsidiaries	-	-	-	-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	863.25	-

Balance outstanding as at balance sheet date				
- Subsidiaries	-	-	-	-
- Joint Ventures	-	-	-	-
- Associates	-	-	-	-
- Others	-	-	884.42	-

(b) In our opinion, the investments made and the terms and conditions of the grant of loans, during the year are, prima facie, not prejudicial to the Company's interest.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of unsecured loans given, in our opinion the repayment of principal and payment of interest has not been stipulated which is repayable on demand. As informed to us, the Company has not demanded repayment of the loan during the year. Thus, there has been no default on the part of the party to whom the money has been lent. The payment of interest has been regular. Further, the Company has not given any advance in the nature of loan to any party during the year.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no overdue amount for more than ninety days in respect of loans given. Further, the Company has not given any advances in the nature of loans to any party during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no loan or advance in the nature of loan granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to same parties.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion the Company has not granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment as defined in clause (76) of section 2 of the Companies Act, 2013 ("the Act"):

iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and sub-section (1) of Section 186 of the Act in respect of the loans and investments made and guarantees and security provided by it.

v) The Company has not accepted any deposits from public during the year hence the directives issued by RBI and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules 2015, are not applicable.

vi) The Company is not required to maintain cost records pursuant to the Rules made by the Central Government for maintenance of Cost Records under sub-section (1) of section 148 of the Act.

vii) (a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues, including goods and services tax, provident fund, employees' state insurance, income tax, sales tax, service tax, value added tax, cess, and other material statutory dues, as applicable, with the appropriate authorities.

(b) According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, duty of Customs, duty of Excise, Value Added Tax, Cess and any other statutory dues were outstanding as at March 31, 2026 for a period of more than six months from the date they became payable.

(c) According to the information and explanations given to us, the following are the Details of Taxes which have not been deposited on account of dispute: -

Name of the Statute	Nature of Dues	Period to which the amount relates	Demand in INR Lakhs	Amount Deposited	Forum where dispute is pending
Customs Act 1962	Customs Duty	1994-95	15.84	-	Madras High Court

viii) According to the information and explanations given to us and the records of the Company examined by us, there are no transactions in the books of account that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

ix) (a) Based on our audit procedures and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings to a financial institution, bank, or dues to debenture holders.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) According to the information and explanations given to us, and on overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(d) According to the information and explanations given to us, and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.

(e) The company has not raised loans on the pledge of securities held in subsidiaries, joint ventures and associates.

x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) The Company has not made any preferential allotment of equity shares, warrants and compulsorily convertible preference shares during the year, hence reporting under clause 3(x)(b) of the Order is not applicable.

xi) (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

(b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3(xi)(b) of the Order is not applicable to the Company.

(c) During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, the Company has not received any whistle-blower complaints during the year, which have been considered by us for any bearing on our audit and reporting.

xii) In our Opinion, the company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Therefore clause 3 (xii) of the Companies (Auditor's Report) Order is not applicable to the Company.

xiii) The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the financial statements as required under Indian Accounting Standard 24 "Related Party Disclosures specified under Section 133 of the Act.

xiv) (a) In our opinion and according to the information and explanation given to us, the Company has an internal audit system commensurate with the size and nature of its business.

(b) The reports of the Internal Auditor for the period under audit have been considered by us.

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

xvi) (a) In our opinion and according to the information and explanations given to us, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

(b) The Company has not conducted non-banking financial activities during the year hence it's not required to hold a valid Certificate of Registration from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.

xvii) The Company has not incurred any cash losses during the financial year covered by our audit. The company has not incurred cash losses in the immediately preceding financial year.

xviii) There has been no resignation of the statutory auditors during the year.

xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the Company as and when they fall due.

xx) Reporting on CSR: Provisions of Section 135 Corporate Social Responsibility (CSR) are not applicable to the company. Accordingly, reporting under clause 3(xx)(a) and (b) of the Order is not applicable for the year.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

Sd/-

Darpan Kumar
Partner
M. No: 235817
UDIN: 26235817RQOQUP7348

Place: Chennai
Date: May 27, 2026

"ANNEXURE B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of Tatia Global Vennture Limited

Report on the Internal Financial Controls 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 M/s **Tatia Global Vennture 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 Company's management 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 Guidance 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 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 controls operated effectively in all material respects.

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 Company's internal financial controls system over financial reporting.

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 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 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 a material effect on the financial statements.

Inherent 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, 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 and jointly controlled companies, which are companies incorporated in India, as of that date.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

Sd/-

Darpan Kumar
Partner
M. No: 235817
UDIN: 26235817RQOQUP7348

Place: Chennai
Date: May 27, 2026

Tatia GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

BALANCE SHEET

	STANDALONE BALANCE SHEET AS AT MARCH 31, 2026			(Rs. In Lakhs)
	Particulars	**Note No.**	**As at 31.03.2026**	**As at 31.03.2025**
I	**ASSETS**			
1	**Non-Current Assets**			
(a)	Property, Plant & Equipment	1(a)	0.12	0.16
(b)	Capital work-in progress		-	-
(c)	Intangible Assets		-	-
(d)	Investment Property	1(b)	337.31	343.02
(d)	Financial Assets			
	(i) Investments	2	487.32	433.83
	(ii) Loans	3	884.42	1113.87
	(iii) Other financial assets	4	13.37	17.55
(e)	Deferred Tax Assets (net)		-	-
(f)	Other non-current assets		-	-
	TOTAL NON-CURRENT ASSETS		**1722.54**	**1908.43**
2	Current Assets			
(a)	Inventories		564.12	-
(b)	Financial Assets			
	(i) Investments		-	-
	(ii) Trade receivables	5	-	-
	(iii) Cash and cash equivalents	6	7.62	8.67
	(iv) Bank balance other than (iii) above	7	14.96	229.35
	(v) Loans		-	-
	(vi) Other financial assets	8	170.27	260.89
(c)	Other current assets	9	27.90	27.18
	Assets classified as held for sale		-	-
	TOTAL CURRENT ASSETS		**784.87**	**526.09**
	TOTAL ASSETS		**2507.41**	**2434.52**
II	EQUITY AND LIABILITIES			
1	**Equity**			
(a)	Equity Share Capital	10	1516.20	1516.20
(b)	Other Equity	11	953.00	889.82
	TOTAL EQUITY		**2469.20**	**2406.02**
2	**Liabilities**			
	Non-current Liabilities			
(a)	Financial Liabilities			
	(i) Borrowings	12	-	-
	(ii) Lease Liabilities		-	-
	(iii) Others financial liabilities		-	-
(b)	Deferred tax liability (Net)	13	27.79	20.43
(c)	Provisions		-	-
(d)	Other non-current liabilities	14	1.64	1.64
	TOTAL NON-CURRENT LIABILITIES		**29.43**	**22.07**
	Current Liabilities			
(a)	Financial Liabilities			
	(i) Borrowings	12	-	-
	(ii) Trade payables (A) Total outstanding dues of MSME (B) Total outstanding dues of creditors other than MSME	15	- 0.09	0.41 -
	(iii) Others financial liabilities	16	6.20	5.00
(b)	Other current liabilities	17	2.49	1.02
(c)	Provisions	18	-	-
	TOTAL CURRENT LIABILITIES		**8.78**	**6.43**
	Total Liabilities and Equity		**2507.41**	**2434.52**
Corporate information and summary of Material accounting policies				

The accompanying notes are an integral part of the standalone financial statements	
//For and on behalf of the Board//	
FOR TATIA GLOBAL VENNTURE LIMITED	
Sd/- **S.P. Bharat Jain Tatia** (Managing Director) **DIN: 00800056**	Sd/- **Chandrakantha Tatia** (Director) **DIN: 00625648**
Sd/- **Namrata Parekh** (Chief Financial Officer)	Sd/- **Apurv Maheshwari** (Company Secretary) **M.No. A72033**
As per our Report of even date	
Place: Chennai **Date: 27.05.2026** **UDIN: 26235817RQOQUP7348**	For Darpan & Associates, Chartered Accountants FRN 016156S Sd/- **DARPAN KUMAR** Partner M. No. 235817

Tatia
GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

STATEMENT OF PROFIT AND LOSS

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

	Particulars	Note	As at 31.03.2026	As at 31.03.2025
I	Revenue from operations	19	100.69	106.64
II	Other income	20	8.42	11.23
III	**TOTAL INCOME (I+II)**		**109.10**	**117.87**
IV	**Expenses**			
	Cost of materials consumed		-	-
	Purchase of stock-in-trade		-	3.50
	Changes in inventories and finished goods		-	-
	Employee benefit expenses	21	22.20	18.78
	Finance costs	22	0.01	-
	Depreciation	23	5.75	0.05
	Other expenses	24	61.19	60.82
V	**Total expenses**		**89.16**	**83.15**
VI	**Profit/(Loss) before exceptional items and tax (III-V)**		**19.95**	**34.72**
VII	Exceptional items		-	-
VIII	**Profit/(Loss) after exceptional items and before tax**		**19.95**	**34.72**
IX	**Tax expense:**			
	Prior Period Tax		-	0.20
	Current tax		1.66	2.47
	Deferred tax		(0.11)	-
	Income tax expense		**1.55**	**2.67**
X	**Profit/(Loss) after tax (VIII-IX)**		**18.39**	**32.05**
XI	**Other comprehensive income/loss ('OCI')**			
	A. Items that will not be reclassified to profit or loss			
	(i)Equity Investments through OCI		52.26	(325.65)
	(ii)Income tax relating to items that will not be reclassified to profit or loss		(7.47)	31.39
	B. Items that may be reclassified to profit or loss		-	-
	Total other comprehensive income/loss not to be reclassified subsequently to profit or loss (A+B)		**44.79**	**(294.26)**
XII	**Total comprehensive Income/loss for the year (X+XI)**		**63.18**	**(262.21)**
XIII	**Earnings Per Share**			
	Basic earnings per share (₹)		0.01	0.02
	Diluted earnings per share (₹)		0.01	0.02

Corporate information and summary of Material accounting policies
The accompanying notes are an integral part of the standalone financial statements

//For and on behalf of the Board//

FOR TATIA GLOBAL VENNTURE LIMITED

Sd/-
S.P. Bharat Jain Tatia
(Managing Director)
DIN: 00800056

Sd/-
Chandrakantha Tatia
(Director)
DIN: 00625648

Sd/-
Namrata Parekh
(Chief Financial Officer)

Sd/-
Apurv Maheshwari
(Company Secretary)
M.No. A72033

As per our Report of even date

Place: Chennai
Date: 27.05.2026
UDIN: : 26235817RQOQUP7348

For Darpan & Associates,
Chartered Accountants
FRN 016156S

Sd/-
DARPAN KUMAR
Partner
M. No. 235817

Tatia GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

STATEMENT OF CHANGES IN EQUITY

Standalone Statement of Changes in Equity for the year ended March 31, 2026

(Rs. In Lakhs)

A. Equity Share Capital

	(1) Current Reporting Period	**Rs. In Lakhs**
	Balance as at April 01, 2025	1516.20
	Changes in equity share capital due to prior period changes	-
	Restated balance at the beginning of the current reporting period	-
	Changes in equity share capital during the year	-
	Balance as at March 31, 2026	**1516.20**
	(2) Previous reporting period	**Rs. In Lakhs**
	Balance as at April 01, 2024	1516.20
	Changes in equity share capital due to prior period changes	-
	Restated balance at the beginning of the current reporting period	-
	Changes in equity share capital during the year	-
	Balance as at March 31, 2025	**1516.20**

B. Other Equity for the year ended March 31, 2026

(Rs. In lakhs)

	Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus			Other Comprehensive Income			Money received against share warrants	Total
				Capital Reserve	Securities Premium	Retained Earnings	Equity Instruments through OCI	Revaluation surplus	Re-measurement of defined benefit plan		
	Balance as on 01.04.2025	-	-	-	1251.30	(695.16)	333.68	-	-	-	889.82
	Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-
	Total comprehensive income for the current year	-	-	-	-	18.39	44.79	-	-	-	63.18
	Dividends	-	-	-	-	-	-	-	-	-	
	Transfer to Retained Earnings	-	-	-	-	-	-	-	-	-	
	Any other change	-	-	-	-	-	-	-	-	-	
	Balance as on 31.03.2026	**-**	**-**	**-**	**1251.30**	**(676.77)**	**378.47**	**-**	**-**	**-**	**953.00**

C. Other Equity for the year ended March 31, 2025

(Rs. In lakhs)

	Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus			Other Comprehensive Income			Money received against share warrants	Total
				Capital Reserve	Securities Premium	Retained Earnings	Equity instruments through OCI	Revaluation surplus	Re-measurement of defined benefit plan		

	Balance as on 01.04.2024	-	-	-	1251.30	(727.21)	627.94	-	-	-	1152.03
	Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	
	Total comprehensive income for the current year	-	-	-	-	32.05	(294.26)	-	-	-	(262.21)
	Dividends	-	-	-	-	-	-	-	-	-	
	Transfer to Retained Earnings	-	-	-	-	-	-	-	-	-	
	Balance as on 31.03.2025	-	-	-	**1251.30**	**(695.16)**	**333.68**	-	-	-	**889.82**

//For and on behalf of the Board//

FOR TATIA GLOBAL VENNTURE LIMITED

Sd/-
S.P. Bharat Jain Tatia
(Managing Director)
DIN: 00800056

Sd/-
Chandrakantha Tatia
(Director)
DIN: 00625648

Sd/-
Namrata Parekh
(Chief Financial Officer)

Sd/-
Apurv Maheshwari
(Company Secretary)
M.No. A72033

As per our Report of even date

Place: Chennai
Date: 27.05.2026
UDIN: : 26235817RQOQUP7348

For Darpan & Associates,
Chartered Accountants
FRN 016156S

Sd/-
DARPAN KUMAR
Partner
M. No. 235817

CASH FLOW STATEMENT

Standalone Cash Flow Statement for the year ended March 31, 2026

(Rs. In Lakhs)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year	**19.95**	**34.72**
Adjustments for:		
Depreciation and amortisation expense	5.75	0.05
Actuarial Gain / (Loss) on Gratuity	-	-
Loss on sale of property, plant and equipment (net)	-	-
Profit on sale of property, plant and equipment (net)	-	-
Profit/Loss on fair valuation of Equity Instruments	-	-
Finance Cost	-	-
Interest income	-	-
Provision no longer required written back	-	-
Deferred Tax	-	-
Dividend income	-	-
Operating (loss) before working capital changes	**25.70**	**34.77**
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	-	-
Other current assets	(0.72)	7.98
Other non-current assets	233.61	(114.11)
Loans and other financial assets	90.63	275.64
Inventories	(564.12)	-
Increase / (decrease) in operating liabilities:		
Trade payables	(0.32)	(0.18)
Other financial and current liabilities	2.67	1.78
Other non-current liabilities	-	(30.00)
Provisions	-	-
Cash generated from operations (A)	**(238.25)**	**141.11**
Taxes paid	**1.66**	**2.68**
Net cash generated / (used in) from operating activities	**(214.21)**	**173.20**
Purchase of property, plant and equipment (including capital work in progress)	-	
Sale proceeds of property, plant and equipment	-	-
Deposit balances not considered as Cash and cash equivalents	-	-
Purchase of investments	(1.23)	-
Sale proceeds of investments	-	-
Interest received	-	-
Net cash flow from investing activities (B)	**(1.23)**	-
Repayment of long-term borrowings	-	-
Proceeds from borrowings	-	-
Repayment of borrowings	-	(7.50)
Interest paid	-	-
Dividends paid (inclusive of dividend tax)	-	-
Net cash generated from financing activities (C)	-	**(7.50)**
Net Increase/(Decrease) in cash and cash equivalent (A+B+C)	**(215.44)**	**165.70**
Cash and cash equivalents at the beginning of the year	238.02	72.32
Cash and cash equivalents at the end of the year	22.58	238.02
Reconciliation for cash and cash equivalents		
Cash and cash equivalents as at the end of the year as per Balance Sheet	**22.58**	**238.02**

We have examined the above Standalone Cash Flow Statement of M/s. Tatia Global Vennture Limited for the year ended 31.03.2026.The Statement has been prepared by the Company, under the 'Indirect method' as set out in the Indian Accounting Standard 7(Ind AS-7)"Statement of Cash Flows", and is in agreement with the profit and loss a/c and Balance Sheet of the Company covered by our report dated 27th May 2026 to the members of the Company.

//For and on behalf of the Board//

FOR TATIA GLOBAL VENNTURE LIMITED

Sd/-
S.P. Bharat Jain Tatia
(Managing Director)
DIN: 00800056

Sd/-
Chandrakantha Tatia
(Director)
DIN: 00625648

Sd/-
Namrata Parekh
(Chief Financial Officer)

Sd/-
Apurv Maheshwari
(Company Secretary)
M.No. A72033

As per our Report of even date

Place: Chennai
Date: 27.05.2026
UDIN: 26235817RQOQUP7348

For Darpan & Associates,
Chartered Accountants
FRN 016156S

Sd/-
DARPAN KUMAR
Partner
M. No. 235817

Schedules of Balance Sheet as at March 31, 2026

Assets

(Rs. In Lakhs)

(I) a-NON-CURRENT ASSETS

PROPERTY, PLANT AND EQUIPMENT - Note No. 1(a) & !(b)

S. no	Description of Asset	Cost / Gross Block				Depreciation							Net Block	
		As at April 01, 2025	Additions	Deductions	As At March 31, 2026	As At April 01, 2025	Depreciation For The Year (Qtr Wise)					As At March 31, 2026	As At March 31, 2026	As At March 31, 2025
							For the Qtr Ended 30.06. 2025	For the Qtr Ended 30.09. 2025	For the Qtr Ended 31.12. 2025	For the Qtr Ended 31.03. 2026	Total			
	Fixed Assets													
1	Air Conditioner	1.15	0.00	0.00	1.15	1.15	0.00	0.00	0.00	0.00	0.00	1.15	-	-
2	Compressor	0.85	0.00	0.00	0.85	0.85	0.00	0.00	0.00	0.00	0.00	0.85	-	-
3	Computer	0.41	0.00	0.00	0.41	0.41	0.00	0.00	0.00	0.00	0.00	0.41	0.00	0.00
4	Electical Equipment & Fitting	2.00	0.00	0.00	2.00	1.95	0.00	0.00	0.00	0.00	0.01	1.96	0.04	0.04
5	Fax Machine	0.12	0.00	0.00	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.12	-	-
6	Innova Car	15.32	0.00	0.00	15.32	15.32	0.00	0.00	0.00	0.00	0.00	15.32	-	-
7	Machinery Imported	31.17	0.00	0.00	31.17	31.17	0.00	0.00	0.00	0.00	0.00	31.17	-	-
8	Machinery Indigeneous	0.45	0.00	0.00	0.45	0.45	0.00	0.00	0.00	0.00	0.00	0.45	-	-
9	Stabilizer	0.45	0.00	0.00	0.45	0.45	0.00	0.00	0.00	0.00	0.00	0.45	-	-
10	Telephone Instrument	1.53	0.00	0.00	1.53	1.50	0.00	0.00	0.00	0.00	0.01	1.51	0.023	0.028
11	Television	0.98	0.00	0.00	0.98	0.98	0.00	0.00	0.00	0.00	0.00	0.98	-	-
12	Furniture & Fitting	7.56	0.00	0.00	7.56	7.48	0.01	0.01	0.01	0.01	0.02	7.50	0.06	0.08
13	Generator	1.09	0.00	0.00	1.09	1.09	0.00	0.00	0.00	0.00	0.00	1.09	-	-
	Total 1(a)	**63.07**	**0.00**	**0.00**	**63.07**	**62.91**	**0.01**	**0.01**	**0.01**	**0.01**	**0.04**	**62.95**	**0.12**	**0.16**
	Investment Property													
14	Prince Highlands Flat No.303	88.77	0.00	0.00	88.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.77	88.77
15	Prince Highlands Flat No.603	127.12	0.00	0.00	127.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.12	127.12
16	Prince Highlands Flat No.903	127.12	0.00	0.00	127.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127.12	127.12
	Total 1(b)	**343.02**	**0.00**	**0.00**	**343.02**						**5.72**	**5.72**	**337.31**	**343.02**
	Total 1(a) +1(b)	**406.09**	**0.00**	**0.00**	**406.09**	**62.91**	**0.01**	**0.01**	**0.01**	**0.01**	**5.75**	**68.67**	**337.43**	**343.18**

Tatia GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

SCHEDULE FORMING PART OF ACCOUNTS

Schedules of Balance Sheet As At March 31, 2026					
	Assets				(Rs. In Lakhs)
Note No	Non - Current Assets	No. of shares	No. of shares	As At	As At
1	**Financial Assets**	**31.03.2026**	**31.03.2025**	**31.03.2026**	**31.03.2025**
2	**Investments Carried at Fair Value through OCI**				
	(a) Quoted Investments in Equity Instruments:				
	M/s. Kreon Finnancial Services Limited (F.V. Rs. 10/- Each)	19,50,000	19,50,000	427.83	753.48
	Sub Total - A	**19,50,000**	**19,50,000**	**427.83**	**753.48**
	(b) lnvestment in Preference Shares;	-	-	-	-
	(c) lnvestments in government or trust securities;	-	-	-	-
	(d) Investments in debentures or bonds;	-	-	-	-
	(e) Investments in Mutual Funds;	-	-	-	-
	(f) lnvestments in partnership firms; and	-	-	-	-
	(g) Other investments (specify nature).	-	-	-	-
	Unquoted Investments in Equity Instruments:				
	The Indian Hotels Company Limited(F.V of Re1/-each)	5		0.03	
	Vedanta Limited (F.V of Re1/-each)	172		1.20	
	Sub Total - B	**1.77**	**-**	**1.23**	**-**
	Other Investments carried at Cost				
	(i) Investment in subsidiaries	-	-	-	-
	Unquoted Investments in Equity Instruments:				
	M/s. Deverbetta Lands Private Limited (F.V. Rs. 10/- Each)	10,000	10,000	1.00	1.00
	M/s. Kalyanang Developers Private Limited (F.V. Rs. 10/- Each)	10,000	10,000	1.00	1.00
	M/s. Pajjuvasami Developers Private Limited (F.V. Rs. 10/- Each)	10,000	10,000	1.00	1.00
	M/s. Sagarvar Gambhira Developers Private Limited (F.V. Rs. 10/- Each)	10,000	10,000	1.00	1.00
	M/s. Sundervans Infrastructure and Developers Private Limited (F.V. Rs. 10/- Each)	10,000	10,000	1.00	1.00
	M/s.Thali Estates Private Limited (F.V. Rs. 10/- Each)	10,000	10,000	1.00	1.00
	(ii) Associates				
	(iii)Joint ventures	-	-	-	-
	(iv) Structured entities	-	-	-	-
	Sub Total - C	**60,000.00**	**60,000.00**	**6.00**	**6.00**
	Total (A+B+C)	**20,10,177**	**20,10,000**	**487.32**	**433.83**
3	**Loans**				
	Secured, Considered Good				

	To Related Parties	-	-
	To Other Parties	-	-
	Sub Total -A	-	-
	Unsecured, Considered Good		
	To Related Parties	884.42	1013.71
	To Other Parties	-	100.15
	Sub Total -B	**884.42**	**1113.87**
	Total (A+B)	**884.42**	**1113.87**
4	**Other Financial Assets**		
	Advances	11.87	16.05
	Rental Security Deposit	1.50	1.50
	Total	**13.37**	**17.55**
			(Rs. In Lakhs)
Note	**Current Assets**	**As At**	**As At**
5	**Trade receivables**	**31.03.2026**	**31.03.2025**
	Secured, Considered Good		
	Trade Debtors	-	-
	Sub Total -A	-	-
	Unsecured, Considered Good		
	Trade Debtors	-	-
	Sub Total -B	-	-
	Doubtful		
	Trade Debtors	-	-
	Sub Total -C	-	-
	Grand Total (A+B+C)	-	-
6	**Cash and Cash Equivalents**		
	Cash in Hand	6.04	8.19
	HDFC Bank Ltd Nungambakkam Branch	1.58	0.48
	Total	**7.62**	**8.67**
7	**Balances with Banks**		
	Bank balances other than cash and cash equivalents	-	-
	Fixed Deposit -HDFC Bank Ltd	14.96	229.35
	Total	**14.96**	**229.35**
8	**Other Financial Assets**		
	Secured, Considered Good		
	-Other Advances	-	-
	Sub Total -A	-	-
	Unsecured, Considered Good		
	-Other Advances	170.27	260.89
	Sub Total -B	**170.27**	**260.89**
	Doubtful		
	Sundry Debtors	-	-
	Sub Total -C	-	-
	Grand Total (A+B+C)	**170.27**	**260.89**
9	**Other Current Assets**		
	Deposits and Others	2.87	4.13
	Current Tax Asset(s)	25.02	23.06
	Total	**27.90**	**27.19**

Schedules of Balance Sheet As At March 31, 2026

Liabilities

(Rs. In Lakhs)

Note	Particulars			As At	As At
II	**Equity & Liabilities**		**No. of Shares**	**31.03.2026**	**31.03.2025**
10	**(a) Equity Share Capital**				
	Authorised Capital				
	Equity Shares of Rs. 1/- Each Voting Rights		50,00,00,000	5,000.00	5,000.00
		Total	**50,00,00,000**	**5,000.00**	**5,000.00**
	Issued, Subscribed and Called Up				
	Equity Shares of Rs. 1/- Each		15,16,20,000	1,516.20	1,516.20
		Total	**15,16,20,000**	**1,516.20**	**1,516.20**
	Paid Up Capital				
	Equity Shares of Rs. 1/- (Fully Paid)		15,16,20,000	1,516.20	1,516.20
		Total	**15,16,20,000**	**1,516.20**	**1,516.20**

(b) Terms/ rights attached to equity shares

Equity shares have a par value of Re.1. They entitle the holder to participate in dividends, and to share in the proceeds of winding up the company in proportion to the number of and amount paid on the shares held.

Every holder of equity shares present at a meeting in person or by proxy, is entitled to one vote, and upon a poll each share is entitled to one vote.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amount exist currently. The distribution will be in proportions to the number of equity shares held by the shareholders.

(c) Reconciliation of the shares outstanding at the beginning and at the end of the year

Particulars	**31.03.2026**		**31.03.2025**	
	No. of shares	**Amount**	**No. of shares**	**Amount**
Equity Shares				
At the beginning of the year	15,16,20,000	1,516.20	15,16,20,000	1,516.20
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	15,16,20,000	1,516.20	15,16,20,000	1,516.20

(d) Shareholders holding more than 5 % Equity Shares

Name of the Share Holder	**2025-26 No of Shares**	**%**	**2024-25 No of Shares**	**%**
Kreon Finnancial Services Limited	1,23,81,985	8.17	1,23,81,985	8.17
S.P. Bharat Jain Tatia	87,04,280	5.74	87,04,280	5.74
Chandrakantha Tatia	82,80,920	5.46	82,80,920	5.46
Total	**2,93,67,185**	**19.37**	**2,93,67,185**	**19.37**

(e) Shareholding of Promoters

Details of shares held by the promoter at the end of the year March 31, 2026

Promoter's Name	**Shareholding at the end of the year as on 31.03.2026**		**Shareholding at the end of the year as on 31.03.2025**		**% change in shareholding during the year**
	No. of shares	**% of total shares of company**	**No. of shares**	**% of total shares of company**	
S.P. Bharat Jain Tatia	87,04,280	5.74	87,04,280	5.74	-
Chandrakantha Tatia	82,80,920	5.46	82,80,920	5.46	-
Pannalal & Sons HUF	70,00,000	4.62	70,00,000	4.62	-

	Bharat Jain Tatia & Sons HUF	70,00,000	4.62	70,00,000	4.62	-
	Jaijash Tatia	69,35,240	4.57	69,35,240	4.57	-
	Sangita Tatia	39,80,773	2.63	39,80,773	2.63	-
	S. Pannalal Jain Tatia	100	-	100	-	-
	Kreon Finnancial Services Limited	1,23,81,985	8.17	1,23,81,985	8.17	-
	Tatia Estates Private Limited	33,55,000	2.21	33,55,000	2.21	-
	Ashram Online.Com Limited	48,77,778	3.22	48,77,778	3.22	-
	Total	**6,25,16,076**	**41.24**	**6,25,16,076**	**41.24**	**-**
	Details of shares held by the promoter at the end of the year March 31, 2025					
	Promoter's Name	**Shareholding at the end of the year as on 31.03.2025**		**Shareholding at the end of the year as on 31.03.2024**		**% change in shareholding during the year**
		No. of shares	**% of total shares of company**	**No. of shares**	**% of total shares of company**	
	S.P. Bharat Jain Tatia	87,04,280	5.74	87,04,280	5.74	-
	Chandrakantha Tatia	82,80,920	5.46	82,80,920	5.46	-
	Pannalal & Sons HUF	70,00,000	4.62	70,00,000	4.62	-
	Bharat Jain Tatia & Sons HUF	70,00,000	4.62	70,00,000	4.62	-
	Jaijash Tatia	69,35,240	4.57	69,35,240	4.57	-
	Sangita Tatia	39,80,773	2.63	39,80,773	2.63	-
	S. Pannalal Jain Tatia	100	-	100	-	-
	Kreon Finnancial Services Limited	1,23,81,985	8.17	1,23,81,985	8.17	-
	Tatia Estates Private Limited	33,55,000	2.21	33,55,000	2.21	-
	Ashram Online.Com Limited	48,77,778	3.22	48,77,778	3.22	-
	Total	**6,25,16,076**	**41.24**	**6,25,16,076**	**41.24**	**-**
	(f) No shares have been allotted without payment being received in cash or by way of bonus shares during the period of five years immediately preceding the reporting date.					

Schedules of Balance Sheet As At March 31, 2026

Liabilities

(Rs. In Lakhs)

11	**(a) Other Equity**		
	Particulars	**As at 31.03.2026**	**As at 31.03.2025**
	Securities Premium		
	Opening Balance	1,251.30	1,251.30
	Changes during the year	-	-
	Closing Balance - A	1,251.30	1,251.30
	Retained Earnings		
	Opening Balance	(695.16)	(727.21)
	Add: Profit for the year	18.39	32.05
	Closing Balance - B	**(676.77)**	**(695.16)**
	Other Comprehensive Income		
	Opening Balance	333.68	627.94
	Changes during the year	44.79	(294.26)
	Closing Balance - C	**378.47**	**333.68**
	Total Reserves (A+B+C)	**953.00**	**889.82**

Nature and purpose of reserves

Securities Premium	The amount received in excess of face value of the equity shares is recognised in securities premium. In case of equity-settled share based payment transactions, the difference between fair value on grant date and nominal value of share is accounted as securities premium. This reserve will be utilised in accordance with provisions of Section 52 of the Companies Act, 2013.
Retained Earnings	Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distribution to share holders
Other Comprehensive Income	This reserve represents the cumulative gains and losses arising on the revaluation of equity and debt instruments on the balance sheet date measured at fair value through other comprehensive income. The reserves accumulated will be reclassified to retained earnings and profit and loss respectively, when such instruments are disposed

12	**Financial Liabilities-Borrowings**		**(Rs. In Lakhs)**
		As at 31.03.2026	**As at 31.03.2025**
	Secured, Considered Good	**Non- Current Liabilities**	**Current Liabilities**
	From Banks	-	-
	From Related Parties	-	-
	From Other Parties	-	-
	Sub Total -A	**-**	**-**
	Unsecured, Considered Good		
	From Banks	-	-
	From Related Parties	-	-
	From Other Parties	-	-
	Sub Total -B	**-**	**-**
	Grand Total - (A+B)	**-**	**-**
13	**Non-current Liabilities**		
	Deferred Tax Liabilities (Net)	27.79	20.43
	Total	**27.79**	**20.43**
14	**Non-current Liabilities**		
	Other Non-current liabilities	1.64	1.64
	Total	**1.64**	**1.64**
15	**Current Liabilities – Financial Liabilities**		
	(ii) Trade payables		
	(A) Total outstanding dues of MSME	-	0.41
	(B) Total outstanding dues of creditors other than MSME	0.09	-
	Total	**0.09**	**0.41**
16	(iii) Other Financial Liabilities		
	Other Financial Liabilities	6.20	5.00
	Total	**6.20**	**5.00**
17	**Other Current liabilities Borrowings**		**(Rs. In Lakhs)**
	TDS & other Payables	0.15	0.37

	Other Current Liabilities	2.34	0.65
	Total	**2.49**	**1.02**
18	**Provisions**		
	Other Provisions	-	-
	Total	**-**	**-**

Schedules of Balance Sheet As At March 31, 2026

(Rs. In Lakhs)

Note	Particulars	As At	As At
	Income & Expenses	**31.03.2026**	**31.03.2025**
	Revenue from Operations (for companies other than a finance company)		
19	Sales	-	3.50
	Revenue from operations	100.69	103.14
	Total	**100.69**	**106.64**
a)	**Disagregation of Revenue based on location of customer**		
	Region	**Year ended March 31,2026**	
		Related party	**Non related party**
	Indian	98.09	2.60
	Others	**-**	**-**
	Total	**98.09**	**2.60**
	Region	**Year ended March 31,2025**	
		Related party	**Non related party**
	Indian	73.29	33.36
	Others	**-**	**-**
	Total	**73.29**	**33.36**
b)	**Information about major customers**		
	Revenue from customers contributing more than 10% of total revenue amounts to INR 98.09 (March 31, 2025: INR 91.67)		
20	**Other Income**		
	Rental Income	5.88	4.41
	Other Income	2.53	6.82
	Total	**8.42**	**11.23**
21	**Employee Benefits Expenses**		
	Salaries and wages	21.33	18.06
	Staff welfare expenses	0.88	0.72
	Total	22.20	18.78
22	**Finance Costs**		
	Interest Payments	-	-
	Bank Charges	0.01	-
	Total	**0.01**	**-**
23	**Depreciation & Amortisation of Expenses**		
	Depreciation of Tangible Assets	5.75	0.05
	Amortisation of Deferred Revenue Expenses	-	-
	Total	**5.75**	**0.05**
24	**Other Expenses**		
	Advertisement	0.33	0.18
	AGM & Board Meeting Expenses	0.25	-
	Audit Fees	0.75	1.00
	Boarding and Lodging expenses	0.32	0.79
	Bad Debts	5.18	-
	BSE, NSDL & CDSL Fees	9.58	8.59
	Conveyance and Travelling expenses	1.46	1.20
	Director Sitting Fees	1.00	1.20
	Domain, Internet, Website Charges	0.41	0.26
	Electricity Charges	2.04	2.22
	Filing Fees	0.04	0.14
	Flat Maintenance Charges	0.65	0.86
	General Expenses	0.84	5.93

	Postage, Printing & Stationary	1.94	0.53
	Professional Fees	1.40	7.76
	Property Tax	0.06	0.10
	Rates and taxes	3.14	-
	Rent Expenses	4.56	9.25
	Repair & Maintenance	0.03	0.22
	ROC Compounding Fees	-	18.54
	ROC Penalty	27.00	1.85
	Telephone Expenses	0.21	0.19
	Total	**61.19**	**60.82**

Earning Per Share (EPS)		**(Rs. In Lakhs)**
The Following reflects the profit and share data used in the basic and diluted EPS Computations		
Total Operation for the year	**31.03.2026**	**31.03.2025**
Profit / (Loss) after tax	18.39	32.05
Less: Dividends on convertible preference shares and tax thereon	-	-
Net Profit/ (Loss) for calculation of basic EPS	**18.39**	**32.05**
Net Profit/ (Loss) as above	18.39	32.05
Add : Dividends on convertible preference shares & tax thereon	-	-
Add : Interest on bonds convertible into equity shares (net of tax)	-	-
Net Profit/ (Loss) for calculation of diluted EPS	**18.39**	**32.05**
Continuing Operations	-	-
Profit / (Loss) after tax	18.39	32.05
Less Dividends on convertible preference shares and tax thereon	-	-
Weighted average number of equity shares in calculating basic EPS	**1,516.20**	**1,516.20**
Earning per share -Basic	0.01	0.02
Effect of Dilution:		
Convertible Preference Shares	-	-
Convertible Bonds	-	-
Stock options granted under ESOP	-	-
Weighted average number of equity shares in calculating diluted EPS	**1,516.20**	**1,516.20**
Earning per share -Diluted	0.01	0.02

Reconciliation of Income Tax and Accounting Profit: **Rs. In Lakhs**

Particulars	Year ended 31-Mar-26	Year ended 31-Mar-25
Income Tax		
Current Tax	1.66	2.47
Prior year Taxes	-	0.20
Deferred tax	7.36	(31.39)
Total tax charge	**9.03**	**(28.72)**

Reconciliation of tax expense and the accounting profit for the year is as follows: **Rs. In Lakhs**

Particulars	Year ended 31-Mar-26	Year ended 31-Mar-25
Profit before tax	19.95	34.72
Income Tax Expense Calculated @25.17% (PY @25.17%)	5.02	8.74
Effect of brought forward losses	(11.38)	(11.14)
Effect of expenses that are not deductible in determining taxable profit	8.24	5.22
Adjustment in respect of prior years	-	0.20
Others	0.32	(0.35)
Income taxable at special rate	-	-
- Equity Investments	7.47	(31.39)
Income tax expense recognised in the standalone statement of profit and loss	9.03	(28.72)
Effective Tax Rate	45.26%	-82.71%

NOTES -25

MATERIAL ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS AS AT 31ST MARCH 2026

CORPORATE INFORMATION

M/s. Tatia Global Vennture Ltd, "TGVL" (CIN: L18101TN1994PLC026546) a public limited company was originally incorporated under the provisions of the Companies Act, 1956 in India under the name and style as Tatia Intimate Exports Limited in the year 1994-1995, has its Registered Office at Old No.12, New No.29, 2nd Floor, Mookathal Street, Purasawalkkam, Chennai – 600 007. The Company's primary business objectives are in the textile segment as well as in the infrastructure related project and ventures. The equity shares of the Company are listed on the Bombay Stock Exchange Limited (BSE).

MATERIAL ACCOUNTING POLICIES

❖ BASIS OF PREPARATION OF FINANCIAL STATEMENTS

1. The financial statements have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other relevant provisions of the Companies Act, 2013. The financial statements have been prepared on the historical cost basis except for certain financial instruments, which are measured at fair value in accordance with the applicable Indian Accounting Standards.
2. Use of Estimates: - The preparation of the financial statements in conformity with Indian Accounting Standards (Ind AS) requires management to make judgements, estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent liabilities as at the reporting date, and the reported amounts of income and expenses during the reporting period. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively in the period in which the estimates are revised and in any future periods affected.

❖ GOING CONCERN

The financial statements have been prepared on a going concern basis, as the Management believes that the Company has adequate resources to continue its operations for the foreseeable future and that no material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

❖ CURRENT AND NON-CURRENT CLASSIFICATION

The Company has considered its normal operating cycle as twelve months for the purpose of classification of assets and liabilities into current and non-current in accordance with the requirements of Schedule III to the Companies Act, 2013.

❖ REVENUE RECOGNITION

1. Interest income on financial assets measured at amortized cost is recognized using the Effective Interest Rate (EIR) method over the expected life of the financial asset.

2. Other incomes: Other income is recognized on an accrual basis.

❖ PROPERTY, PLANT AND EQUIPMENT, DEPRECIATION & IMPAIRMENT

1.Property plant and equipment is stated at cost (net of tax/ duty credits availed) excluding the costs of day–to–day servicing, less accumulated depreciation and accumulated impairment in value. Cost includes professional fees/ charges related to acquisition of property plant and equipment. Changes in the expected useful life are accounted for by changing the amortization period or methodology, as appropriate, and treated as changes in accounting estimates.

2. Capital Work-in-Progress comprises expenditure incurred on Property, Plant and Equipment that are not yet ready for their intended use. Such expenditure is transferred to the appropriate category of Property, Plant and Equipment upon completion and when the asset is ready for its intended use.

3. Subsequent expenditure relating to Property, Plant and Equipment is capitalized only when it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance expenses are recognized in the Statement of Profit and Loss as incurred.

4. Depreciation is provided on Property, Plant and Equipment on written down value method as per the rates specified in part C of schedule II of Companies Act, 2013.

5. The residual values, useful lives and the method of depreciation are reviewed at the end of each reporting period and adjusted prospectively, wherever considered necessary.

6. An item of Property, Plant and Equipment is derecognized upon disposal or when no future economic benefits are expected from its continued use or disposal. Any gain or loss arising on derecognition is recognized in the Statement of Profit and Loss in the period in which the asset is derecognized

7. The Company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the recoverable amount of the asset is estimated and

impairment losses, if any, are recognized in accordance with Ind AS 36 – Impairment of Assets. Impairment losses are reversed in subsequent periods if there is an indication that the impairment no longer exists or has decreased, to the extent permitted under Ind AS 36.

❖ VALUATION OF CLOSING STOCK

Inventories are valued at a lower cost and net realizable value. The cost of inventories is determined using the weighted average cost method. Cost comprises the cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

❖ FINANCIAL INSTRUMENTS – INITIAL RECOGNITION

Date of recognition

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the financial instrument. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, other than those classified at fair value through profit or loss, are added to or deducted from the fair value on initial recognition, as appropriate.

Initial measurement of financial instruments

The classification of financial instruments at initial recognition depends on their contractual terms and the Company's business model for managing the financial instruments. Financial assets and financial liabilities are initially measured at their fair value, except for financial assets and financial liabilities measured at Fair Value Through Profit or Loss (FVTPL).

Transaction costs that are directly attributable to the acquisition or issue of financial assets or financial liabilities are recognized immediately in the Statement of Profit and Loss for instruments classified as FVTPL. For all other financial assets and financial liabilities, such transaction costs are added to or deducted from the fair value on initial recognition, as appropriate.

Measurement categories of financial assets and liabilities

The Company classifies its financial assets and financial liabilities based on the business model for managing the financial assets and the contractual cash flow characteristics of the financial assets. Financial assets and financial liabilities are subsequently measured at one of the following categories:

- **Amortised Cost**
- **Fair Value Through Profit or Loss (FVTPL)**
- **Fair Value Through Other Comprehensive Income (FVTOCI)**

Equity instruments

Investment in Subsidiaries are carried at Cost in the Separate Financial Statements as permitted under Ind AS 27, and all other equity instruments are initially measured at fair value. The Company subsequently measures all equity investments other than investment in subsidiaries and associates, at fair value through profit or loss, unless the Company's management has elected to classify irrevocably some of its equity investments as equity instruments at FVOCI, when such instruments meet the definition of Equity under Ind AS 32 "Financial Instruments: Presentation" and are not held for trading. Such classification is determined on an instrument-by-instrument basis. Gains and losses on these equity instruments are never recycled to profit or loss. Dividends are recognized in profit or loss as dividend income when the right of the payment has been established, except when the Company benefits from such proceeds as a recovery of part of the cost of the instrument, in which case, such gains are recorded in OCI (Other Comprehensive Income). Equity instruments at FVOCI are not subject to an impairment assessment.

FAIR VALUATION OF INVESTMENTS			Rs.in Lakhs	
Script Name	**Qty**	**Particulars**	**F.Y. 2025-26**	**F.Y. 2024-25**
M/s. Kreon Finnancial Services Limited	**19,50,000**	**Opening carrying value of Investment**	**427.83**	**753.48**
		Market Value at year end	**480.09**	**427.83**
		Profit / (Loss)	**52.26**	**(-)325.65**

Reclassification of financial assets and liabilities

The Company reclassifies financial assets only when there is a change in its business model for managing those financial assets. Such reclassifications are expected to be infrequent. Financial liabilities are not reclassified after initial recognition.

❖ RETIREMENT BENEFITS

Contributions towards Provident Fund, Gratuity and Leave Encashment benefits, wherever applicable, are accounted for on the basis of actual liability incurred. During the year under review, the Company's employee strength was below the statutory thresholds prescribed under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Employees' State Insurance Act, 1948, and the Payment of Gratuity Act, 1972. Accordingly, the provisions relating

to Provident Fund, ESI, Gratuity and Leave Encashment were not applicable to the Company, and no provision has been recognized in the financial statements.

❖ FOREIGN CURRENCY TRANSACTIONS

The Company's financial statements are presented in Indian Rupees in Lakhs (INR in Lakhs) which is also the Company's functional currency.

Transactions in foreign currencies are initially recorded by the Company at their respective functional currency spot rates at the date the transaction first qualifies for recognition.
Foreign currency denominated monetary assets and liabilities are translated at the functional currency spot rates of exchange at the reporting date and exchange gains and losses arising on settlement and restatement are recognized in the statement of profit and loss.
There are no reportable Foreign Currency transactions during the year.

❖ TAX ON INCOME

Current Tax

Current tax comprises amount of tax payable in respect to the taxable income or loss for the year determined in accordance with Income Tax Act,1961 and any adjustment to tax payable or receivable in respect of prior years

Current tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from, or paid to, the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted, or substantively enacted, by the reporting date in the countries where the Company operates and generates taxable income.

Current tax assets and liabilities are offset only if there is a legally enforceable right to set off the recognized amounts and is intended to realize the asset and settle the liability on a net basis or simultaneously.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred Tax

Deferred tax is provided on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority and intend to settle on net basis.

❖ INCOME TAX STATUS

The Company computes income tax in accordance with the provisions of the Income-tax Act, 1961. Management has reviewed the applicable provisions relating to the tax regime adopted by the Company and the tax expense has been recognised accordingly.

❖ DIVIDEND

The Board of Directors has not recommended any dividend for the financial year ended 31 March 2026.

❖ EARNINGS PER SHARE (EPS)

Basic Earnings per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the

period. Earnings considered for Earnings per share is the net profit for the period after deducting preference dividend, if any, and attributable tax thereto for the period.

The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

❖ PROVISIONS AND OTHER CONTINGENT LIABILITIES AND CAPITAL CONTRACTS

When the Company can reliably measure the outflow of economic benefits in relation to a specific case and considers such outflows to be probable, the Company records a provision against the case. Where the probability of outflow is considered to be remote, or probable, but a reliable estimate cannot be made, a contingent liability is disclosed.

Given the subjectivity and uncertainty of determining the probability and amount of losses, the Company takes into account a number of factors including legal advice, the stage of the matter and historical evidence from similar incidents. Significant judgment is required to conclude on these estimates.

❖ IMPAIRMENT OF NON-FINANCIAL ASSETS

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Group of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Company bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Company's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Company extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

Impairment losses of continuing operations are recognized in the statement of profit and loss. For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognized impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit or loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

❖ SEGMENT INFORMATION

An operating segment is a component of the Company that engages in the business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by Company's executive vice president and Chief Financial officer ("Chief operating decision maker").

The Company is engaged primarily in one segment; accordingly, segment reporting is not applicable.

❖ RELATED PARTY DISCLOSURES

The Company had transactions with the related parties during the year under review as under:-

I. NAME OF THE RELATED PARTY WITH WHOM TRANSACTIONS HAVE TAKEN PLACE AND NATURE OF RELATIONSHIP:

(a)	Enterprises over which the Key Managerial Personnel are able to exercise significant influence	Kreon Finnancial Services Ltd
		Ashram Online.Com Limited
		Opti Products Private Limited
(b)	Promoter	Mr.S.P.Bharat Jain Tatia
		Mr. S. Pannalal Jain Tatia

(c)	Key Management personnel (KMP)	Mr. S.P.Bharat Jain Tatia	Managing Director
		Mr.Madhur Agarwal (Appointed on 16.07.2024)	Company Secretary & Compliance Officer
		Ms.Niharika Goyal (Resigned on 15.07.2024)	Company Secretary & Compliance Officer
		Mrs. Namrata Parekh	CFO

II. OTHER FINANCIAL ASSETS: -

The Following Transactions with *Wholly owned Subsidiaries* are not related to any goods and services.

(Rs. In Lakhs)

S. No	Name of the Company	Opening Balance as on 01.04.2025 (A)	Payments (B)	Receipts (C)	Closing Balance as on 31.03.2026 D=(A+B-C)
1.	Deverbetta Lands Private Limited	-	0.04	0.04	-
2.	Kalyanang Developers Private Limited	90.62	-	90.62	-
3.	Pajjuvasami Developers Private Limited	-	0.04	0.04	-
4.	Sagarvar Gambhira Developers Private Limited	-	0.04	0.04	-
5.	Sundervans Infrastructure & Developers Private Limited	-	0.04	0.04	-
6.	Thali Estates Private Limited	-	2.70	2.70	-

(Rs. In Lakhs)

S.no	Name of the Company	Opening Balance as on 01.04.2024 (A)	Payments (B)	Receipts (C)	Closing Balance as on 31.03.2025 D=(A+B-C)
1.	Deverbetta Lands Private Limited	24.07	152.41	176.48	-

2.	Kalyanang Developers Private Limited	162.26	42.36	114.00	90.62
3.	Pajjuvasami Developers Private Limited	51.36	112.30	163.66	-
4.	Sagarvar Gambhira Developers Private Limited	99.17	1.90	101.07	-
5.	Sundervans Infrastructure & Developers Private Limited	93.12	1.10	94.22	-
6.	Thali Estates Private Limited	102.03	1.90	103.93	-

III. TRANSACTIONS DURING THE YEAR: -

(Rs. In Lakhs)

S. No	Name	Nature of Transaction	Relationship	2025-2026	2024-2025
1.	Mr. S.P. Bharat Jain Tatia	Rent Expense	Key Management personnel	3.00	3.00
2.	Mr. S.P. Bharat Jain Tatia	Remuneration		NA*	NA*
3.	Mr. S. Pannalal Jain Tatia	Borrowings		5.00	-
		Repayment		5.00	7.50
4.	Ms. Niharika Goyal	Remuneration	Key Management personnel	-	1.64
5.	Mr. Madhur Agarwal	Remuneration	Key Management personnel	6.12	3.32
6.	Mrs. Namrata Parekh	Remuneration	Key Management personnel	3.00	2.70
7.	Kreon Finnancial Services Limited	Interest Income	Enterprises over which the Key Managerial Personnel are able to exercise significant influence	43.53	58.21
		Loans given		--	452.39
		Loans returned		435.00	0.20
8.	Opti Products Private Limited	Interest Income		33.13	14.45
		Loans given		359.75	441.56
		Loans returned		416.30	205.31
9.	Ashram Online.com Limited	Interest Income		21.43	0.62
		Loans given		443.50	22.66
		Loans returned		117.10	13.40

***Note: Salary has been foregone by the Managing Director of the Company, Mr. S.P.Bharat Jain Tatia from April 01, 2020 onwards.**

IV.BALANCES AS AT THE END OF THE YEAR: -

(Rs. In Lakhs)

S. no	Name	Relationship	2025-2026	2024-2025
	Loans and Advances			
1.	Ashram Online.Com Limited	Enterprises over which the Key Managerial Personnel are able to exercise significant influence	356.46	10.81
2.	Kreon Finnancial Services Limited		243.68	691.89
3.	Opti Products Private Limited		284.27	311.01
	Borrowings			
1.	Mr. S. Pannalal Jain Tatia	Promoter	-	-
2.	Mr. S. P. Bharat Jain Tatia	Key Management personnel	-	-
	Security Deposit (Rent)			
	Mr.S. P. Bharat Jain Tatia	Key Management personnel	1.50	1.50

❖ CONTINGENT LIABILITIES

(Rs. In Lakhs)

Particulars	2025-26	2024-25
Claims against the Company not acknowledged as debts relating to: - Customs duty matters relating to FY 1994-95	15.84	15.84

❖ LOANS, GUARANTEES AND INVESTMENTS UNDER SECTIONS 185 & 186

During the year, the Company has complied with the applicable provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans, investments and guarantees.

❖ PERSONNEL

During the year under review, no employee was in receipt of remuneration in excess of limits laid down under the companies act other than below: -

There are no employees employed throughout the financial year were in receipt of remuneration which in aggregate was more that Rs.60.00 lakhs per annum; Rs.5.00 lakhs per month

❖ AUDITOR REMUNERATION

(Rs. In Lakhs)

S. No	Particulars	2025– 2026	2024– 2025
1.	Statutory Audit Fees	0.75	0.75

❖ DUES TO SME'S

Management has determined that there were balances outstanding at the beginning of the year and transactions have been entered with micro, small and medium enterprises as defined under Micro,

Small and Medium Enterprises Development Act, 2006.During the current year the outstanding amount is 0.00 (Lakhs) based on the information available with the company as at March 31, 2026.

S. NO.	PARTICULARS	As on March 31,2026 Rs.in Lakhs	As on March 31,2025 Rs.in Lakhs
1.	Amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	0.00	0.41

❖ CASH AND CASH EQUIVALENTS (FOR PURPOSES OF CASH FL OW STATEMENT)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances, (with original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

❖ LEASES

The Company's lease asset consists of leases for buildings. The Company assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

(i) the contract involves the use of an identified asset

(ii) the Company has substantially all of the economic benefits from the use of the asset through the period of the lease and

(iii) the Company has the right to direct the use of the asset.

At the date of commencement of the lease, the Company recognizes a right-to-use asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short term and low value leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

The right-to-use asset is initially recognized at cost which comprises of the initial amount of lease liability adjusted for lease payments made or prior to commencement date plus any direct cost i.e. lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment loss if any.

The Company applies the short-term lease recognition exemption to its short-term leases of Buildings (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases are recognized as expense on a straight-line basis over the lease term.

Capital management

For the purpose of the Company's Capital management, capital includes equity capital and all other reserves. The Company's capital management objective is to maximize the total shareholder return by optimizing cost of capital through flexible capital structure that supports growth.

The Company manages its capital structure and makes adjustments in the light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt.

The Company includes within net debt, interest bearing loans and borrowings less cash and short term deposits**.**

Rs. in Lakhs

Gearing Ratio:		
	March 31, 2026	**March 31, 2025**
Debt	-	-
Less: Cash and bank balances	22.58	238.02
Net debt	-22.58	-238.02
Total equity	2469.20	2406.02
Net debt to total equity ratio	NM*	NM*

NM - Not Meaningful

❖ FINANCIAL RISK MANAGEMENT

In course of its business, the Company is exposed to certain financial risks that could have significant influence on the Company's business and operational / financial performance. These include market risk including interest rate risk and equity price risk), credit risk and liquidity risk.

The Board of Directors reviews and approves risk management framework and policies for managing these risks and monitors suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings In line with the overall risk management

framework and policies, the treasury function provides services to the business, monitors and manages through an analysis of the exposures by degree and magnitude of risks.

Borrowings, trade payables and other financial liabilities constitute the Company's primary financial liabilities and investment in unquoted equity shares, trade receivables, loans, cash and cash equivalents and other financial assets are the financial assets.

❖ OTHER FINANCIAL ASSETS:

Credit risk refers to the risk of default on the other financial assets to the Company that may result in financial loss. The maximum exposure from the other financial assets amounting to Rs.170.27 lakhs as of March 31, 2026 (Rs.260.89 lakhs as of March 31, 2025)

Other Financial Assets mainly constitute receivable from Corporate Borrowers. Credit risk is being managed through credit approvals, establishing credit limits and monitoring the creditworthiness of customers to allow credit terms in the normal course of business. In the case of the Company, the credit period offered varies between 30 to 60 days and there have been no significant cases of impairment historically.

❖ CASH AND CASH EQUIVALENTS AND DEPOSITS WITH BANKS

The credit risk on cash and bank balances is limited because the counterparties are banks with high credit ratings. Therefore the risk of default is considered to be insignificant.

SUMMARY OF EXPOSURES TO FINANCIAL ASSETS / LIABILITIES PROVIDED BELOW:

Rs. In lakhs

Financial asset	Exposure as at	
	March 31, 2026	March 31, 2025
Investments	487.32	433.83
Loans and Other Financial Non Current Assets	897.79	1131.42
Other financial Current Assets	170.27	260.89
Cash and cash equivalents	22.58	238.02
Total	**1577.96**	**2064.16**

Financial Liability	Exposure as at	
	March 31, 2025	March 31, 2025
Borrowings	-	-
Trade Payables	0.09	0.41
Total	**0.09**	**0.41**

Fair Value measurement Hierarchy **Rs. In Lakhs**

Particulars for FY 2025-2026	Total	Carrying Amount			Fair Value Measurement Using		
		FVTPL	FVTOCI	Amortised Cost	Level 1	Level 2	Level 3
Financial Assets							
Cash and Cash Equivalent	22.58	-	-	22.58	-	-	-

Investments in Equity	487.32	-	481.32	6.00	481.32	-	-
Other Non -Current Financial Assets	897.79	-	-	897.79	-	-	-
Other Current financial Assets	170.27	-	-	170.27	-	-	-
Financial Liabilities							
Borrowings	-	-	-	-	-	-	-
Trade payables	0.09	-	-	0.09	-	-	-

Particulars for FY 2024-2025	**Total**	**Carrying Amount**			**Fair Value Measurement Using**		
		FVTPL	**FVTOCI**	**Amortised Cost**	**Level 1**	**Level 2**	**Level 3**
Cash and Cash Equivalent	238.02	-	-	238.02	-	-	-
Investments in Equity	433.83	-	427.83	6.00	427.83	-	-
Other Non -Current Financial Assets	1131.42	-	-	1131.42	-	-	-
Other Current financial Assets	260.89	-	-	260.89	-	-	-
Financial Liabilities							
Borrowings	-	-	-	-	-	-	-
Trade payables	0.41	-	-	0.41	-	-	-

The financial instruments are categorized into three levels based on the inputs used to arrive at fair value measurements as described below:
Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities;
Level 2: Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
Level 3: Inputs based on unobservable market data.

❖ PROVISION FOR EXPECTED CREDIT LOSSES

FINANCIAL ASSETS FOR WHICH LOSS ALLOWANCE IS MEASURED USING LIFE TIME EXPECTED CREDIT LOSSES

The Company recognises impairment on financial assets in accordance with the Expected Credit Loss (ECL) model prescribed under Ind AS 109 – Financial Instruments.
For trade receivables, the Company applies the simplified approach prescribed under Ind AS 109 and recognises lifetime Expected Credit Losses without tracking changes in credit risk.
For loans, deposits and other financial assets measured at amortised cost, the Company applies the general approach for recognition of Expected Credit Losses. Under this approach:

- Stage 1: Financial assets on which credit risk has not increased significantly since initial recognition are provided for based on 12-month Expected Credit Losses.

- Stage 2: Where there has been a significant increase in credit risk since initial recognition, lifetime Expected Credit Losses are recognised.
- Stage 3: Financial assets that are credit-impaired are measured using lifetime Expected Credit Losses, and interest income is recognised on the net carrying amount in accordance with Ind AS 109.

The Company considers various qualitative and quantitative factors while assessing credit risk, including historical payment behaviour, financial position of the borrower, business outlook, probability of default, and other forward-looking information. A financial asset is considered to be in default when there is objective evidence indicating that the borrower is unlikely to discharge its contractual obligations or where payments remain overdue beyond the period considered appropriate by management based on the nature of the asset.

The Company's main customer base is Corporate Borrowers. Historically the risk of default has been negligible or nil. Further, management believes that the unimpaired amounts that are past due by more than 60 days are still collectible in full, based on historical payment behavior and extensive analysis of customer credit risk. Hence, no impairment loss has been recognized during the reporting periods in respect of trade receivables.

(I) DEBTORS AGEING SCHEDULE

As a policy, the Company does an ageing analysis of debtors, the details of which is stated below.

Rs.in Lakhs

As at March 31,2026	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Undisputed trade receivables – considered good	-	-	-	-	-	-
Undisputed trade receivables – considered doubtful	-	-	-	-	-	-
Disputed trade receivables – considered good	-	-	-	-	-	-
Disputed trade receivables – considered doubtful	-	-	-	-	-	-

Rs.in Lakhs

As at March 31,2025	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months - 1 Year	1-2 Years	2-3 Years	More than 3 years	Total
Undisputed trade receivables – considered good	-	-	-	-	-	-
Undisputed trade receivables – considered doubtful	-	-	-	-	-	-

Disputed trade receivables – considered good	-	-	-	-	-	-
Disputed trade receivables – considered doubtful	-	-	-	-	-	-

(II) TRADE PAYABLES AGEING SCHEDULE

Rs.in Lakhs

As at March 31, 2026	**Outstanding for following periods from due date of payments**					
	Less than 6 months	**6 months -1 Year**	**1-2 Years**	**2-3 Years**	**More than 3 years**	**Total**
MSME	-	-	-	-	-	-
Others	0.09	-	-	-	-	0.09
Disputed Dues -MSME	-	-	-	-	-	-
Disputed Dues-Others	-	-	-	-	-	-

Rs.in Lakhs

As at March 31, 2025	**Outstanding for following periods from due date of payments**					
	Less than 6 months	**6 months -1 Year**	**1-2 Years**	**2-3 Years**	**More than 3 years**	**Total**
MSME	0.41	-	-	-	-	0.41
Others	-	-	-	-	-	-
Disputed Dues -MSME	-	-	-	-	-	-
Disputed Dues-Others	-	-	-	-	-	-

❖ LIQUIDITY RISK

The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Company manages liquidity risk through cash credit limits and undrawn borrowing facilities by continuously monitoring forecast and actual cash flows. The Company invests its surplus funds in bank fixed deposit which carry minimal mark to market risks.

❖ MATURITIES OF FINANCIAL LIABILITIES

The Following are the contractual Maturities (principal and interest in the case of loan) of non-derivative financial liabilities, based on contractual cash flows:

Rs.in Lakhs

March 31, 2026		**Contractual cash flows**					
Contractual maturities of financial liabilities	**Carrying amount**	**Less than a year**	**1-2 years**	**2-3 years**	**3-5 years**	**More than 5 years**	**Total**
Borrowings	-	-	-	-	-	-	-

Trade payables	0.09	0.09	-	-	-	-	0.09
Other Non-Current liabilities	1.64	-	-	-	1.64	-	1.64
TOTAL	**1.73**	**0.09**	**-**	**-**	**1.64**	**-**	**1.73**

March 31,2025		**Contractual cash flows**					
Contractual maturities of financial liabilities	**Carrying amount**	**Less than a year**	**1-2 years**	**2-3 years**	**3-5 years**	**More than 5 years**	**Total**
Borrowings	-	-	-	-	-	-	-
Trade payables	0.41	0.41	-	-	-	-	0.41
Other Non-Current liabilities	1.64	-	-	-	1.64	-	1.64
TOTAL	**2.05**	**0.41**	**-**	**-**	**1.64**	**-**	**2.05**

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk for the entity comprises two types of risk: currency risk, interest rate risk and equity price risk. Financial instruments affected by market risk include borrowings and investment in unquoted equity shares. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

Currency risk

The Company is not exposed to any currency risk since it does not have any transactions in any foreign currency.

Sensitivity analysis

Since the company is not exposed to any currency risk, sensitivity analysis is not applicable.

Interest rate risk

The Company is not exposed to any interest rate risk.

At the reporting date the interest rate profile of the Company's interest-bearing financial instruments is as follows:

Rs.in Lakhs

Particulars	**March 31, 2026**	**March 31, 2025**
Financial assets	884.42	1113.87
Fixed-rate instruments	-	-
	884.42	1113.87
Financial liabilities	-	-
Fixed-rate instruments	-	-
Borrowings	-	-

Fair value sensitivity analysis for fixed-rate instruments

The company's fixed rate instruments are carried at amortized cost. They are therefore not subject to interest rate risk, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.

Equity price risk

Equity price risk is related to the change in market reference price of the investments in quoted equity securities. The Company holds quoted equity investments, and accordingly, is exposed to changes in market prices. The fair value of these investments is determined based on quoted market prices at the reporting date. The investments are not held for trading purposes and are measured in accordance with the applicable requirements of Ind AS 109 and Ind AS 113.

Equity price sensitivity analysis

A 1% change in prices of equity instruments held as at March 31, 2026 and March 31, 2025 would result in an increase / decrease of Rs.4.80 in Lakhs and Rs.4.28 in Lakhs in fair value of the equity instrument respectively.

❖ BORROWINGS FROM BANKS & FINANCIAL INSTITUTIONS

The company doesn't have any borrowings from Banks/Financial Institutions and no corresponding report is required to be filed in relation to the same.

❖ RECEIVABLES AND PAYABLES

The receivables and payables as stated in Current Assets and Current Liabilities and in the opinion of the management have a value and realization equal to the amount at which they are stated in the Balance Sheet and no provision for doubtful debts has been made by the company for the year ending March 31, 2026.

❖ RECEIVABLES UNDER FINANCING ACTIVITY AND PROVISIONING/WRITE-OFF OF ASSETS

The company doesn't have any Receivables under financing activity and the provisioning/write off of assets is NIL and hence no report is required to be filed in relation to the same.

❖ BENAMI TRANSACTIONS/PROPERTY

No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.

❖ RATIOS OF THE COMPANY

Rs.in Lakhs

S.no	Company Ratio's	2025-26	2024-25	% variance	Reasons for variance in excess of 25%
1	**Debt Service Coverage Ratio (A/B)**	**NM**	**NM**	***NM**	No major variance
	EBITDA (A)	25.71	34.77		

	Debt Service (B)	-	-		
2	**Return on Equity (A/B)**	**0.74**	**1.33**	**-44.08**	Variance is due to decrease in Net Income.
	Net Income (A)	18.39	32.05		
	Shareholder's Equity (B)	2,469.20	2,406.02		
3	**Net capital Turnover Ratio (%) (A/B)**	**12.97**	**20.52**	**-36.78**	No major Variance.
	Operating Income (A)	100.69	106.64		
	Working Capital (B)	776.09	519.66		
4	**Net Profit Ratio(%) (A/B)**	**16.86**	**27.19**	**-38.00**	Variance is due to significant decrease in Net Income.
	Net Income (A)	18.39	32.05		
	Total Income (B)	109.10	117.87		
5	**Return on capital Employed (%)* (A/B)**	**0.81**	**1.44**	**-43.98**	Variance is due to significant decrease in EBIT during current year.
	EBIT	19.96	34.72		
	Capital Employed	2,469.20	2,406.02		
6	**Current Ratio(%) (A/B)**	**89.39**	**81.82**	**9.25**	No major Variance.
	Current Assets (A)	784.87	526.09		
	Current Liabilities (B)	8.78	6.43		
7	**Debt Equity Ratio (%) (A/B)**	**-**	**-**	**-**	Variance is due to Debt becoming zero during the current year.
	Debt Amount (A)	-	-		
	Shareholder's Equity (B)	2,469.20	2,406.02		
8	**Trade Receivables Ratio (%) (A/B)**	**-**	**-**	**-**	No major Variance
	Net Credit Sales (A)	-	-		
	Average Accounts Receivable (B)	-	-		
9	**Trade Payables Ratio (%) (A/B)**	**-**	**-**	**-**	No major Variance
	Net Credit purchases (A)	-	-		
	Average Accounts payables (B)	0.04	0.21		
10	**Return on Investment (%)* (A/B)**	**-**	**-**	**-**	No major Variance
	Income on Investment (A)	-	-		
	Investment (B)	487.32	433.83		

***NM - Not meaningful**

❖ REGISTRATION OF CHARGE CREATION ON PROPERTY

The company has no charge on its receivables and hence, there are no related registration compliances involved.

❖ UNDISCLOSED INCOME

The company doesn't have any current or previous transactions that have not been recorded in the books of accounts and has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

❖ REVALUATION OF PLANT, PROPERTY AND EQUIPMENT

There was no revaluation of plant, property and equipment during the financial year 2025-2026.

❖ WILFUL DEFAULTER

The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

❖ TITLE DEEDS OF IMMOVABLE PROPERTY HELD IN THE NAME OF THE COMPANY

The Title Deeds of all the immovable property are held in the name of the Company.

❖ TRANSACTIONS WITH STRUCK OFF COMPANIES

The company doesn't have any transactions with struck off companies.

❖ SCHEME OF ARRANGEMENT

The company doesn't have any scheme of arrangements approved by any competent authority or pending for approval to be disclosed during the financial year ended 2025-26.

❖ CRYPTO CURRENCY

The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year

❖ UTILIZATION OF BORROWED FUNDS AND SHARE PREMIUM

The Company has not advanced, loaned or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any intermediary with the understanding that the intermediary shall directly or indirectly lend or invest in ultimate beneficiaries. Further, the Company has not received any funds from any person or entity with the understanding that the Company shall directly or indirectly lend or invest in ultimate beneficiaries.

❖ RECONCILIATION OF INCOME TAX AND ACCOUNTING PROFIT

Rs. In Lakhs

Particulars	Year ended 31-Mar-26	Year ended 31-Mar-25
Income Tax		

Current Tax	1.66	2.47
Prior year Taxes	-	0.20
Deferred tax	7.36	(31.39)
Total tax charge	**9.03**	**(28.72)**

Reconciliation of tax expense and the accounting profit for the year is as follows:

Particulars	**Year ended 31-Mar-26**	**Year ended 31-Mar-25**
Profit before tax	19.95	34.72
Income Tax Expense Calculated @25.17% (PY @25.17%)	5.02	8.74
Effect of brought forward losses	(11.38)	(11.14)
Effect of expenses that are not deductible in determining taxable profit	8.24	5.22
Adjustment in respect of prior years		0.20
Others	0.32	(0.35)
Income taxable at special rate		
- Equity Investments	7.47	(31.39)
Income tax expense recognised in the standalone statement of profit and loss	9.03	(28.72)
Effective Tax Rate	45.26%	-82.71%

❖ Deferred Tax:

Rs. in Lakhs

The following is the analysis of deferred tax liabilities/(assets) presented in the Balance sheet:

	As at 31-Mar-26	**As at 31-Mar-25**
Deferred tax Liabilities	29.08	21.61
Deferred tax Assets	1.29	1.18
Total	**27.79**	**20.43**

FY – 2025-26 Deferred tax Liabilities/(Assets) in relation to:	**Opening Balance**	**Recognised in statement of Profit and Loss**	**Recognised in statement of OCI**	**Closing Balance**
Fair Valuation of Investments	21.61		7.47	29.08
Difference between WDV as per books and Income Tax	(1.18)	(0.11)		(1.29)
Total	**20.43**	**(0.11)**	**7.47**	**27.79**
FY - 2024-25 Deferred tax Liabilities/(Assets) in relation to:	**Opening Balance**	**Recognised in statement of Profit and Loss**	**Recognised in statement of OCI**	**Closing Balance**
Fair Valuation of Investments	53.00	-	(31.39)	21.61
Difference between WDV as per books and Income Tax	(1.18)	-	-	(1.18)
Total	**51.82**	**-**	**(31.39)**	**20.43**

❖ Earnings per Share

Rs. in Lakhs

	31 March, 2025	31 March 2025
Profit After Tax (PAT)	18.39	32.05
Weighted average number of equity shares for Basic EPS	15,16,20,000	15,16,20,000
Add: Dilution Effect	-	-
Weighted average number of equity shares for Diluted EPS	15,16,20,000	15,16,20,000
Basic Earnings Per share	0.01	0.02
Diluted Earnings Per share	0.01	0.02

❖ GENERAL

1. The figures for the previous year have been regrouped / reclassified / rearranged where ever necessary with the conformity with the current year figures for facilitating proper comparisons.
2. There are no unexecuted capital contracts which are outstanding or remaining to be performed for the current year.
3. The figures have been rounded off and mentioned in Rs. In Lakhs.

SIGNATORIES TO SCHEDULE 1 TO 25

As per my Report of Even Date Attached	For and on behalf of the Board of Directors	
For Darpan & Associates Chartered Accountants Firm Regn.No. 016156S	**DIRECTOR'S & KMP's NAME**	**SIGNATURE**
Sd/-	**S P BHARAT JAIN TATIA Managing Director DIN. 00800056**	**Sd/-**
	CHANDRAKANTHA TATIA Director DIN. 00625648	**Sd/-**
	APURV MAHESHWARI Company Secretary M.NO. A72033	**Sd/-**
DARPAN KUMAR Partner M.NO. 235817	**NAMRATA PAREKH Chief Financial Officer**	**Sd/-**
UDIN: 26235817RQOQUP7348 Place: Chennai Date: 27|05|2026		

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CONSOLIDATED
Financial Results
for FY ended March 31, 2026

INDEPENDENT AUDITOR'S REPORT

To the Members of TATIA GLOBAL VENNTURE LIMITED

Opinion

We have audited the accompanying consolidated Ind AS financial statements of **Tatia Global Vennture Limited** (hereinafter referred to as "the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associates and jointly controlled entities, comprising of the Consolidated Balance Sheet as at March 31, 2026, the Consolidated Statement of Profit and Loss (including Other Comprehensive Income), the Consolidated Cash Flow Statement and the Consolidated Statement of Changes in Equity for the year then ended, and a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the consolidated Ind AS financial statements").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditors, referred to in the Other Matters paragraph below, the aforesaid consolidated Ind AS 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 accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026; and its consolidated Profit, consolidated Total Comprehensive Income, the consolidated changes in Equity, and consolidated Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 Companies Act, 2013 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the consolidated Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sl. No	Key Audit Matter	Auditors' Response
1	Ind-AS 109 (Financial Instruments) requires the Company to recognise interest income by applying the effective interest rate (EIR) method. While estimating future cash receipts for the purpose of determining the EIR, factors including expected behaviour, life cycle of the financial asset, probable fluctuation in collateral value which may have an impact on the EIR are to be considered.	We have evaluated the management's process in estimation of future cash receipts for the purpose of determination of EIR including identification of factors like expected behaviour, life cycle of the financial asset and probable fluctuation in collateral value. We tested the accuracy of key data inputs and calculations used in this regard.
2	Completeness in identification, accounting and disclosure of related party transactions in accordance with the applicable laws and financial reporting framework	We have assessed the systems and processes laid down by the company to appropriately identify, account and disclose all material related party transactions in accordance with applicable laws and financial reporting framework. We have designed and performed audit procedures in accordance with the guidelines laid down by ICAI in the Standard on Auditing (SA 550) to identify, assess and respond to the risks of material misstatement arising from the entity's failure to appropriately account for or disclose material related party transactions which includes obtaining necessary approvals at appropriate stages of such transactions as mandated by applicable laws and regulations.

Information Other than the Consolidated Ind AS financial statements and Auditor's Report Thereon

The Holding Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's report, Management discussion and analysis and Report on corporate governance, but does not include the consolidated Ind AS financial statements and our auditor's report thereon.

Our opinion on the consolidated Ind AS 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 consolidated Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated Ind AS 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 no 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 Consolidated Ind AS financial statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated Ind AS financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated changes in equity and consolidated cash flows of the group in accordance with the accounting principles generally accepted in India, including the Indian 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 group 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 consolidated 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 Ind AS financial statements, management is responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Ind AS financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated Ind AS 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 consolidated Ind AS 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 consolidated Ind AS 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 override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 Group'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 consolidated Ind AS 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 group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated Ind AS financial statements, including the disclosures, and whether the consolidated Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 consolidated Ind AS 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.

Other Matters

We did not audit the financial statements of 6 fully owned subsidiaries, whose financial statements reflect total assets of Rs.1274.07 Lakhs as at March 31, 2026, Total revenue from operations of Rs. 777.14 Lakhs, Profit after tax of Rs.550.88 Lakhs, total comprehensive income of Rs.550.88 Lakhs, and net cash flows of Rs.288.97 Lakhs for the year then ended on that date. These financial statements

have been audited by other auditors whose reports have been furnished to us and our opinion is based solely on the reports of the other auditors.

Our opinion on the consolidated Ind AS financial statements, and our report on Other Legal and Regulatory Requirements below is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements certified by the Management.

Report on Other Legal and Regulatory Requirements

(1) A.As required by Section 143 (3) of the Act, we report to the extent applicable, 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 of the aforesaid consolidated Ind AS financial statements.

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;

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

d) In our opinion, the aforesaid Consolidated Ind AS financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act.

e) On the basis of written representations received from the directors of the Holding Company as on March 31, 2026 taken on record by the Board of Directors of the Holding Company, and the reports of the statutory auditors of its subsidiary companies, none of the directors of these entities 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” which is based on the auditors’ reports of the subsidiary companies.

g) 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, in our opinion and to the best of our information and according to the explanations given to us:

i. The Group has disclosed the impact of pending litigations on its financial position in its Consolidated Ind AS financial statements.

ii. The Group has made provision, as required under the applicable law and Indian Accounting standards, for material foreseeable losses, if any, on long-term contracts.

iii. There has been no delay in transferring amounts, required to be transferred, to the investor’s education and protection fund by the Group.

iv. (a) The respective Managements of the parent and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and to the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, no funds which are material either individually or in the aggregate have been advanced or loaned or invested either

from borrowed funds or share premium or any other sources or kind of funds by the Company or any of such subsidiaries to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company or any of such subsidiaries ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(b) The respective Managements of the Holding and its subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act have represented to us and to the other auditors of such subsidiaries respectively that, to the best of their knowledge and belief, no funds which are material either individually or in the aggregate have been received by the Company or any of such subsidiaries from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company or any of such subsidiaries shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(c) Based on the audit procedures, that has been considered reasonable and appropriate in the circumstances, performed by us and those performed by the auditors of the subsidiaries which are companies incorporated in India whose financial statements have been audited under the Act, nothing has come to our or other auditor's notice that has caused us or the other auditor to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

v. The Company has not declared or paid any dividend during the year, hence compliance with provision of section 123 is not applicable for the year.

vi. Based on our examination which included test checks and based on the other auditors' report of its subsidiaries which are incorporated in India and whose books of accounts have been audited under the Act,

a. the Holding Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

b. the subsidiaries have used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility, and the same has operated throughout the year for all relevant transactions recorded in the respective software and the audit trial feature has not been tampered with. Additionally, the

audit trail has been preserved by the Company as per the statutory requirements for record retention.

(2) With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us, and based on the CARO reports issued by us and the auditors of respective companies included in the Consolidated Financial Statements, to which reporting under CARO is applicable, as provided to us by the Management of the Parent, we report that in respect of those companies where audits have been completed under Section 143 of the Act, there are no qualifications or adverse remarks by the respective auditors in the CARO reports of the said companies included in the Consolidated Financial Statements.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

Sd/-

Darpan Kumar
Partner
M. No: 235817
UDIN: 26235817PBGQFC9301

Place: Chennai
Date: May 27, 2026

"Annexure A" to Independent Auditors' Report

Report on the Internal Financial Controls 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 M/s **Tatia Global Vennture Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the consolidated Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management 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 Guidance 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 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 controls operated effectively in all material respects.

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 Company's internal financial controls system over financial reporting.

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 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 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 a material effect on the financial statements.

Inherent 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, 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 and jointly controlled companies, which are companies incorporated in India, as of that date.

for **Darpan & Associates**
Chartered Accountants
ICAI Firm Reg.n No. 016156S

Sd/-

Darpan Kumar
Partner
M. No: 235817
UDIN: 26235817PBGQFC9301

Place: Chennai
Date: May 27, 2026

Tatia GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

(Rs. In Lakhs)

	Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
I	**ASSETS**			
1	**Non-Current Assets**			
(a)	Property, Plant & Equipment	1(a)	0.12	0.16
(b)	Capital work-in progress		-	-
(c)	Intangible Assets		-	-
(d)	Investment Property	1(b)	337.31	343.02
(d)	Financial Assets			
	(i) Investments	2	481.32	427.83
	(ii) Loans	3	1,135.42	1,113.87
	(iii) Other financial assets	4	13.37	17.54
(e)	Deferred Tax Assets (net)		-	-
(f)	Other non-current assets		-	-
	TOTAL NON-CURRENT ASSETS		**1,967.54**	**1,902.42**
2	Current Assets			
(a)	Inventories		804.77	471.75
(b)	Financial Assets			
	(i) Investments		-	-
	(ii) Trade receivables	5	-	-
	(iii) Cash and cash equivalents	6	55.48	36.87
	(iv) Bank balance other than (iii) above	7	441.52	386.59
	(v) Loans		-	-
	(vi) Other financial assets	8	482.33	331.83
(c)	Other current assets	9	29.84	28.32
	Assets classified as held for sale		-	-
	TOTAL CURRENT ASSETS		**1,813.93**	**1,255.36**
	TOTAL ASSETS		**3,781.48**	**3,157.78**
II	EQUITY AND LIABILITIES			
1	**Equity**			
(a)	Equity Share Capital	10	1,516.20	1,516.20
(b)	Other Equity	11	2,226.69	1,612.63
	TOTAL EQUITY		**3,742.89**	**3,128.83**
2	**Liabilities**			
	Non-current Liabilities			
(a)	Financial Liabilities			
	(i) Borrowings	12	-	-
	(ii) Lease Liabilities		-	-
	(iii) Others financial liabilities		-	-
(b)	Deferred tax liability (Net)	13	27.79	20.43
(c)	Provisions		-	-
(d)	Other non-current liabilities	14	1.64	1.64
	TOTAL NON-CURRENT LIABILITIES		**29.43**	**22.07**
	Current Liabilities			
(a)	Financial Liabilities			
	(i) Borrowings	12	-	-
	(ii) Trade payables	15		
	(A) Total outstanding dues of MSME		-	0.41
	(B) Total outstanding dues of creditors other than MSME		0.09	-
	(iii) Others financial liabilities	16	6.20	5.00
(b)	Other current liabilities	17	2.87	1.47
(c)	Provisions	18	-	-
	TOTAL CURRENT LIABILITIES		9.16	6.88
	TOTAL LIABILITIES AND EQUITY		**3,781.48**	**3,157.78**

	Corporate information and summary of material accounting policies The accompanying notes are an integral part of the consolidated financial statements.

//For and on behalf of the Board//

FOR TATIA GLOBAL VENNTURE LIMITED

Sd/- **S.P. Bharat Jain Tatia** (Managing Director) **DIN: 00800056** Sd/- **Namrata Parekh** (Chief Financial Officer)	Sd/- **Chandrakantha Tatia** (Director) **DIN: 00625648** Sd/- **Apurv Maheshwari** (Company Secretary) **M.No. A72033**

As per our Report of even date

Place: Chennai **Date: 27.05.2026** **UDIN: 26235817PBGQFC9301**	For Darpan & Associates, Chartered Accountants FRN 016156S Sd/- **DARPAN KUMAR** Partner M. No. 235817

GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

	Particulars	Note	As At March 31, 2026	As At March 31, 2025
I	Revenue from operations	19	877.83	1,270.95
II	Other income	20	28.55	22.26
III	**TOTAL INCOME (I+II)**		**906.38**	**1,293.21**
IV	**Expenses**			
	Cost of materials consumed		-	-
	Purchase of stock-in-trade		-	3.50
	Changes in inventories and finished goods		231.09	405.95
	Employee benefit expenses	21	26.88	23.40
	Finance costs	22	0.01	-
	Depreciation	23	5.75	0.05
	Other expenses	24	71.81	91.91
V	**Total expenses**		**335.55**	**524.80**
VI	**Profit/(Loss) before exceptional items and tax (III-V)**		**570.83**	**768.41**
VII	Exceptional items		-	-
VIII	**Profit/(Loss) after exceptional items and before tax**		**570.83**	**768.41**
IX	**Tax expense:**			
	Prior Period Tax		-	0.20
	Current tax		1.66	2.47
	Deferred tax		(0.11)	-
	Total Income tax expense		**1.55**	**2.67**
X	**Profit/(Loss) after tax (VIII-IX)**		**569.26**	**765.73**
XI	**Other comprehensive income ('OCI')**			
	A. Items that will not be reclassified to profit or loss *(i)Equity Investments through OCI* *(ii)Income tax relating to items that will not be reclassified to profit or loss*		 52.26 (7.47)	 (325.65) 31.39
	B. Items that may be reclassified to profit or loss		-	-
	Total other comprehensive income not to be reclassified subsequently to profit or loss(A+B)		**44.79**	**(294.26)**
XII	**Total comprehensive loss for the year (X+XI)**		**614.05**	**471.47**
XIII	**Earnings Per Share**			
	Basic earnings per share (₹)		0.38	0.51
	Diluted earnings per share (₹)		0.38	0.51

Corporate information and summary of Material accounting policies.
The accompanying notes are an integral part of the consolidated financial statements

//For and on behalf of the Board//
FOR TATIA GLOBAL VENNTURE LIMITED

Sd/-
S.P. Bharat Jain Tatia
(Managing Director)
DIN: 00800056

Sd/-
Chandrakantha Tatia
(Director)
DIN: 00625648

Sd/-
Namrata Parekh
(Chief Financial Officer)

Sd/-
Apurv Maheashwari
(Company Secretary)
M.No. A72033

As per our Report of even date

Place: Chennai
Date: 27.05.2026
UDIN: 26235817PBGQFC9301

For Darpan & Associates,
Chartered Accountants
FRN 016156S

Sd/-
DARPAN KUMAR
Partner
M. No. 235817

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

A. Equity Share Capital	
(1) Current Reporting Period	**(Rs. In Lakhs)**
Balance as at April 01, 2025	1516.20
Changes in equity share capital due to prior period changes	-
Restated balance at the beginning of the current reporting period	-
Changes in equity share capital during the year	-
Balance as at March 31, 2026	**1516.20**
(2) Previous reporting period	**(Rs. In Lakhs**
Balance as at April 01, 2024	1516.20
Changes in equity share capital due to prior period changes	-
Restated balance at the beginning of the current reporting period	-
Changes in equity share capital during the year	-
Balance as at March 31, 2025	**1516.20**

B. Other Equity for the year ended March 31, 2026

(Rs. In lakhs)

Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus			Other Comprehensive Income			Money received against share warrants	Total
			Capital Reserve	Securities Premium	Retained Earnings	Equity Instruments through OCI	Revaluation surplu	Re-measurement of defined benefit plan		
Balance as on 01.04.2024	-	-	-	1251.30	27.63	333.68	-	-	-	1,612.61
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the current year	-	-	-	-	569.26	44.79	-	-	-	614.08
Dividends	-	-	-	-	-	-	-	-	-	
Transfer to Retained Earnings	-	-	-	-	-	-	-	-	-	
Any other change	-	-	-	-	-	-	-	-	-	
Balance as on 31.03.2025	**-**	**-**	**-**	**1251.30**	**596.90**	**378.49**	**-**	**-**	**-**	**2,226.69**

C. Other Equity for the year ended March 31, 2025

(Rs. In lakhs)

Particulars	Share application money pending allotment	Equity component of compound financial instruments	Reserves and Surplus			Other Comprehensive Income			Money received against share warrants	Total
			Capital Reserve	Securities Premium	Retained Earnings	Equity instruments through OCI	Revaluation surplus	Re-measurement of defined benefit plan		
Balance as on 01.04.2023	-	-	-	1251.30	(738.11)	627.94	-	-	-	1,141.13
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	

	Total comprehensive income for the current year	-	-	-	-	765.73	(294.26)	-	-	-	471.47
	Dividends	-	-	-	-	-	-	-	-	-	
	Transfer to Retained Earnings	-	-	-	-	-	-	-	-	-	
	Balance as on 31.03.2024	-	-	-	**1251.30**	**27.63**	**333.70**	-	-	-	**1,612.63**

//For and on behalf of the Board//

FOR TATIA GLOBAL VENNTURE LIMITED

Sd/-
S.P. Bharat Jain Tatia
(Managing Director)
DIN: 00800056

Sd/-
Chandrakantha Tatia
(Director)
DIN: 00625648

Sd/-
Namrata Parekh
(Chief Financial Officer)

Sd/-
Apurv Maheshwari
(Company Secretary)
M.No. A72033

As per our Report of even date

Place: Chennai
Date: 27.05.2026
UDIN: 26235817PBGQFC9301

For Darpan & Associates,
Chartered Accountants
FRN 016156S

Sd/-
DARPAN KUMAR
Partner
M. No. 235817

Tatia GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

Particulars	March 31, 2025	March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit for the year	**570.83**	**768.41**
Adjustments for:		
Depreciation and amortisation expense	5.75	0.05
Actuarial Gain / (Loss) on Gratuity	-	-
Loss on sale of property, plant and equipment (net)	-	-
Profit on sale of property, plant and equipment (net)	-	-
Profit/Loss on fair valuation of Equity Instruments	-	-
Finance Cost	-	-
Interest income	-	-
Provision no longer required written back	-	-
Deferred Tax	-	-
Dividend income	-	-
Operating (loss) before working capital changes	**576.58**	**768.46**
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	-	-
Other current assets	(1.53)	7.04
Other non-current assets	(17.39)	(114.11)
Loans and other financial assets	(150.50)	(235.73)
Inventories	(333.02)	405.95
Increase / (decrease) in operating liabilities:		
Trade payables	(0.32)	(0.18)
Other financial and current liabilities	2.60	1.64
Other non-current liabilities	-	(330.02)
Provisions	-	-
Cash generated from operations	**76.42**	**503.05**
Taxes paid	**1.66**	**2.67**
Net cash generated / (used in) from operating activities (A)	**74.76**	**500.37**
Purchase of property, plant and equipment (including capital work in progress)	-	-
Sale proceeds of property, plant and equipment	-	-
Deposit balances not considered as Cash and cash equivalents	-	-
Purchase of investments	(1.23)	-
Sale proceeds of investments	-	-
Interest received	-	-
Net cash flow from investing activities (B)	**(1.23)**	-
Repayment of long-term borrowings	-	-
Proceeds from borrowings	-	(176.23)
Repayment of borrowings	-	-
Interest paid	-	-
Dividends paid (inclusive of dividend tax)	-	-
Net cash generated from financing activities (C)	-	**(176.23)**
Net Increase/(Decrease) in cash and cash equivalent (A+B+C)	**73.53**	**324.14**
Cash and cash equivalents at the beginning of the year	423.46	99.32
Cash and cash equivalents at the end of the year	496.99	423.46
Reconciliation for cash and cash Equivalents		
Cash and cash equivalents as at the end of the year as per Balance Sheet	**496.99**	**423.46**

We have examined the above Consolidated Cash Flow Statement of M/s. Tatia Global Vennture Limited for the year ended 31.03.2026. The Statement has been prepared by the group, under the 'Indirect Method' as set out in the Indian Accounting Standard 7 (Ind AS-7) "Statement of Cash Flows", and is in agreement with the Consolidated Profit and Loss a/c and Consolidated Balance sheet of the company covered by my report dated 27th May 2026 to the members of the company.

//For and on behalf of the Board//

FOR TATIA GLOBAL VENNTURE LIMITED

Sd/-
S.P. Bharat Jain Tatia
(Managing Director)
DIN: 00800056

Sd/-
Chandrakantha Tatia
(Director)
DIN: 00625648

Sd/-
Namrata Parekh
(Chief Financial Officer)

Sd/-
Apurv Maheshwari
(Company Secretary)
M.No. A72033

As per our Report of even date

Place: Chennai
Date: 27.05.2026
UDIN:26235817PBGQFC9301

For Darpan & Associates,
Chartered Accountants
FRN 016156S

Sd/-
DARPAN KUMAR
Partner
M. No. 235817

Tatia GLOBAL VENNTURE LIMITED.
CIN No. L18101TN1994PLC026546

SCHEDULE FORMING PART OF ACCOUNTS

Consolidated Schedules of Balance Sheet as at March 31, 2026
Assets

(I) NON-CURRENT ASSETS

PROPERTY, PLANT AND EQUIPMENT - Note No. 1(a) & 1(b)

(Rs. In Lakhs)

S. no	Description of Asset	Cost / Gross Block				Depreciation							Net Block	
		As at April 01, 2025	Additions	Deductions	As At March 31, 2026	As At April 01, 2025	Depreciation For The Year (Qtr Wise)					As At March 31, 2026	As At March 31, 2026	As At March 31, 2025
							For the Qtr Ended 30.06.2025	For the Qtr Ended 30.09.2025	For the Qtr Ended 31.12.2025	For the Qtr Ended 31.03.2026	Total			
	Fixed Assets													
1	Air Conditioner	1.15	0.00	0.00	1.15	1.15	0.00	0.00	0.00	0.00	0.00	1.15	-	-
2	Compressor	0.85	0.00	0.00	0.85	0.85	0.00	0.00	0.00	0.00	0.00	0.85	-	-
3	Computer	0.41	0.00	0.00	0.41	0.41	0.00	0.00	0.00	0.00	0.00	0.41	0.00	0.00
4	Electical Equipment & Fitting	2.00	0.00	0.00	2.00	1.95	0.00	0.00	0.00	0.00	0.01	1.96	0.04	0.04
5	Fax Machine	0.12	0.00	0.00	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.12	-	-
6	Innova Car	15.32	0.00	0.00	15.32	15.32	0.00	0.00	0.00	0.00	0.00	15.32	-	-
7	Machinery Imported	31.17	0.00	0.00	31.17	31.17	0.00	0.00	0.00	0.00	0.00	31.17	-	-
8	Machinery Indigeneous	0.45	0.00	0.00	0.45	0.45	0.00	0.00	0.00	0.00	0.00	0.45	-	-
9	Stabilizer	0.45	0.00	0.00	0.45	0.45	0.00	0.00	0.00	0.00	0.00	0.45	-	-
10	Telephone Instrument	1.53	0.00	0.00	1.53	1.50	0.00	0.00	0.00	0.00	0.01	1.51	0.023	0.028
11	Television	0.98	0.00	0.00	0.98	0.98	0.00	0.00	0.00	0.00	0.00	0.98	-	-
12	Furniture & Fitting	7.56	0.00	0.00	7.56	7.48	0.01	0.01	0.01	0.01	0.02	7.50	0.06	0.08
13	Generator	1.09	0.00	0.00	1.09	1.09	0.00	0.00	0.00	0.00	0.00	1.09	-	-
	Total 1(a)	**63.07**	**0.00**	**0.00**	**63.07**	**62.91**	**0.01**	**0.01**	**0.01**	**0.01**	**0.04**	**62.95**	**0.12**	**0.16**
	Immovable Property													
14	Prince Highlands Flat No.303	88.77	0.00	0.00	88.77	0.00	0.00	0.00	0.00	0.00	1.48	1.48	87.29	88.77
15	Prince Highlands Flat No.603	127.12	0.00	0.00	127.12	0.00	0.00	0.00	0.00	0.00	2.12	2.12	125.01	127.12
16	Prince Highlands Flat No.903	127.12	0.00	0.00	127.12	0.00	0.00	0.00	0.00	0.00	2.12	2.12	125.01	127.12
	Total 1(b)	**343.02**	**0.00**	**0.00**	**343.02**	**-**	**-**	**-**	**-**	**-**	**5.72**	**5.72**	**337.31**	**343.02**
	Total 1(a)+1(b)	**406.09**	**0.00**	**0.00**	**406.09**	**62.91**	**0.01**	**0.01**	**0.01**	**0.01**	**5.75**	**68.67**	**337.43**	**343.18**

(Rs. In Lakhs)

Consolidated Schedules of Balance Sheet as at March 31, 2026					
Assets					
Note No	**Non - Current Assets**	**No. of shares**	**No. of Shares**	**As At**	**As At**
I	**Financial Assets**	**31.03.2026**	**31.03.2025**	**31.03.2026**	**31.03.2025**
2	**Investments Carried at Fair Value through OCI**				
	Quoted Investments in Equity Instruments				
	M/s. Kreon Finnancial Services Limited(F.V. Rs. 10/- Each)	19,50,000	19,50,000	480.09	427.83
	Sub Total - A	**19,50,000**	**19,50,000**	**480.09**	**427.83**
	b) Investment in Preference Shares;	-	-	-	-
	(c) Investments in government or trust securities;	-	-	-	-
	(d) Investments in debentures or bonds;	-	-	-	-
	(e) Investments in Mutual Funds;	-	-	-	-
	(f) Investments in partnership firms; and	-	-	-	-
	(g) Other investments (specify nature).	-	-	-	-
	Unquoted Investments in Equity instruments				
	The Indian Hotels Company Limited(F.V of Re.1/- each)	5	-	0.03	-
	Vedanta Limited (F.V of Re.1/- each)	172	-	1.20	-
	Sub Total - B	**177**	**-**	**1.23**	**-**
	Other Investments				
	(i)Wholly-Owned subsidiaries	-	-	-	-
	(ii) Associates	-	-	-	-
	(iii)Joint ventures	-	-	-	-
	(iv) Structured entities	-	-	-	-
	Sub Total - C	**-**	**-**	**-**	**-**
	Total (A+B+C)	**19,50,117**	**19,50,000**	**481.32**	**427.83**
3	**Loans**				
	Secured, Considered Good				
	To Related Parties			-	-
	To Other Parties			-	-
			Sub Total -A	-	-
	Unsecured, Considered Good				
	To Related Parties			884.42	1,013.70
	To Other Parties			251.00	100.16
			Sub Total -B	**1,135.42**	**1,113.87**
			Total (A+B)	**1,135.42**	**1,113.87**
4	**Other Financial Assets**				
	Advances			11.87	16.04
	Rental Security Deposit			1.50	1.50
			Total	**13.37**	**17.54**
5	**Current Assets**				
	Trade receivables				
	Secured, Considered Good				
	Trade Debtors			-	-
			Sub Total -A	-	-
	Unsecured, Considered Good				
	Trade Debtors			-	-
			Sub Total -B	-	-
	Doubtful				
	Trade Debtors			-	-

	Sub Total -C	-	-
	Grand Total (A+B+C)	-	-
6	**Cash and Cash Equivalents**		
	Cash in Hand	32.96	31.77
	HDFC Bank Ltd Nungambakkam Branch	22.52	5.10
	Total	**55.48**	**36.87**
7	**Balances with Banks**		
	Bank balances other than cash and cash equivalents	-	-
	Fixed Deposit- HDFC Bank Ltd	441.52	386.59
	Total	**441.52**	**386.59**
8	**Other Financial Assets**		
	Secured, Considered Good		
	-Sundry Debtors	-	-
	Sub Total -A	-	-
	Unsecured, Considered Good		
	-Sundry Debtors	482.33	331.83
	Sub Total -B	**482.33**	**331.83**
	Doubtful		
	-Sundry Debtors	-	-
	Sub Total -C	-	-
	Grand Total (A+B+C)	**482.33**	**331.83**
9	**Other Current Assets**		
	Deposits and Others	3.47	3.38
	Income Tax refundable	0.20	0.20
	Current Tax Asset(s)	26.16	24.74
	Total	**29.84**	**28.32**

(Rs. In Lakhs)

Consolidated Schedules of Balance Sheet as at March 31, 2026					
Liabilities					
Note	**Particulars**			**As At**	**As At**
II	**Equity & Liabilities**		**No. of Shares**	**31.03.2026**	**31.03.2025**
10	**(a) Equity Share Capital**				
	Authorised Capital				
	Equity Shares of Rs. 1/- Each Voting Rights		50,00,00,000	5,000.00	5,000.00
		Total	**50,00,00,000**	**5,000.00**	**5,000.00**
	Issued, Subscribed and Called Up				
	Equity Shares of Rs. 1/- Each		15,16,20,000	1,516.20	1,516.20
		Total	**15,16,20,000**	**1,516.20**	**1,516.20**
	Paid Up Capital				
	Equity Shares of Rs. 1/- (Fully Paid)		15,16,20,000	1,516.20	1,516.20
		Total	**15,16,20,000**	**1,516.20**	**1,516.20**

(b) Terms/ rights attached to equity shares

Equity shares have a par value of Re.1. They entitle the holder to participate in dividends, and to share in the proceeds of winding up the company in proportion to the number of and amount paid on the shares held.

Every holder of equity shares present at a meeting in person or by proxy, is entitled to one vote, and upon a poll each share is entitled to one vote.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amount exist currently. The distribution will be in proportions to the number of equity shares held by the shareholders.

(c) Reconciliation of the shares outstanding at the beginning and at the end of the year

Particulars	**31.03.2026**		**31.03.2025**	
	No. of shares	**Amount**	**No. of shares**	**Amount**
Equity Shares				
At the beginning of the year	15,16,20,000	1,516.20	15,16,20,000	1,516.20
Add: Issued during the year	-	-	-	-
Outstanding at the end of the year	15,16,20,000	1,516.20	15,16,20,000	1,516.20

(d) Shareholders holding more than 5 % Equity Shares

Name of the Share Holder	**2025-26 No of Shares**	**%**	**2024-25 No of Shares**	**%**
Kreon Finnancial Services Limited	1,23,81,985	8.17	1,23,81,985	8.17
S.P. Bharat Jain Tatia	87,04,280	5.74	87,04,280	5.74
Chandrakantha Tatia	82,80,920	5.46	82,80,920	5.46
Total	**2,93,67,185**	**19.37**	**2,93,67,185**	**19.37**

(Rs. In Lakhs)

(e) Shareholding of Promoters

Details of shares held by the promoter at the end of the year March 31, 2026

Promoter's Name	**Shareholding at the end of the year as on 31.03.2026**		**Shareholding at the end of the year as on 31.03.2025**		**% change in shareholding during the year**
	No. of shares	**% of total shares of company**	**No. of shares**	**% of total shares of company**	
S.P. Bharat Jain Tatia	87,04,280	5.74	87,04,280	5.74	-
Chandrakantha Tatia	82,80,920	5.46	82,80,920	5.46	-
Pannalal & Sons HUF	70,00,000	4.62	70,00,000	4.62	-
Bharat Jain & Sons HUF	70,00,000	4.62	70,00,000	4.62	-
Jaijash Tatia	69,35,240	4.57	69,35,240	4.57	-
Sangita Tatia	39,80,773	2.63	39,80,773	2.63	-
S. Pannalal Jain Tatia	100	-	100	-	-
Kreon Finnancial Services Limited	1,23,81,985	8.17	1,23,81,985	8.17	-

	Tatia Estates Private Limited	33,55,000	2.21	33,55,000	2.21	-
	Ashram Online.Com Limited	48,77,778	3.22	48,77,778	3.22	-
	Total	**6,25,16,076**	**41.24**	**6,25,16,076**	**41.24**	**-**
	Details of shares held by the promoter at the end of the year March 31, 2025					
	Promoter's Name	**Shareholding at the end of the year as on 31.03.2025**		**Shareholding at the end of the year as on 31.03.2024**		**% change in shareholding during the year**
		No. of shares	**% of total shares**	**No. of shares**	**% of total shares**	
	S.P. Bharat Jain Tatia	87,04,280	5.74	87,04,280	5.74	-
	Chandrakantha Tatia	82,80,920	5.46	82,80,920	5.46	-
	Pannalal & Sons HUF	70,00,000	4.62	70,00,000	4.62	-
	Bharat Jain & Sons HUF	70,00,000	4.62	70,00,000	4.62	-
	Jaijash Tatia	69,35,240	4.57	69,35,240	4.57	-
	Sangita Tatia	39,80,773	2.63	39,80,773	2.63	-
	S. Pannalal Jain Tatia	100	-	100	-	-
	Kreon Finnancial Services Limited	1,23,81,985	8.17	1,23,81,985	8.17	-
	Tatia Estates Private Limited	33,55,000	2.21	33,55,000	2.21	-
	Ashram Online.Com Limited	48,77,778	3.22	48,77,778	3.22	-
	Total	**6,25,16,076**	**41.24**	**6,25,16,076**	**41.24**	**-**
	(f) No shares have been allotted without payment being received in cash or by way of bonus shares during the period of five years immediately preceding the reporting date.					

(Rs. In Lakhs)

Consolidated Schedules of Balance Sheets As At March 31, 2026			
Liabilities			
11	**(a) Other Equity**		
	Particulars	**As at 31.03.2026**	**As at 31.03.2025**
	Securities Premium		
	Opening Balance	1,251.30	1,251.30
	Changes during the year	-	-
	Closing Balance - A	**1,251.30**	**1,251.30**
	Retained Earnings		
	Opening Balance	27.63	(738.11)
	Add: Profit for the year	569.26	765.73
	Closing Balance - B	**596.90**	**27.63**
	Other Comprehensive Income		
	Opening Balance	333.68	627.94
	Changes during the year	44.79	(294.26)
	Closing Balance - C	**378.49**	**333.68**
	Total Reserves (A+B+C)	**2,226.69**	**1,612.63**

(b)Nature and purpose of reserves	
(i)Securities Premium	The amount received in excess of face value of the equity shares is recognised in securities premium. In case of equity-settled share based payment transactions, the difference between fair value on grant date and nominal value of share is accounted as securities premium. This reserve will be utilised in accordance with provisions of Section 52 of the Companies Act, 2013.
(ii)Retained Earnings	Retained earnings are the profits that the Company has earned till date, less any transfers to general reserve, dividends or other distribution to share holders
(iii)Other Comprehensive Income	This reserve represents the cumulative gains and losses arising on the revaluation of equity and debt instruments on the balance sheet date measured at fair value through other comprehensive income. The reserves accumulated will be reclassified to retained earnings and profit and loss respectively, when such instruments are disposed

12	**Financial Liabilities-Borrowings**	**As at 31.03.2026**		**As at 31.03.2026**	
	Secured, Considered Good	**Non-Current Liabilities**	**Current Liabilities**	**Non-Current Liabilities**	**Current Liabilities**
	From Banks	-	-	-	-
	From Related Parties	-	-	-	-
	From Other Parties	-	-	-	-
	Sub Total -A	**-**	**-**	**-**	**-**
	Unsecured, Considered Good				
	From Banks	-	-	-	-
	From Related Parties	-	-	-	-
	From Other Parties	-	-	-	-
	Sub Total -B	**-**	**-**	**-**	**-**
	Grand Total - (A+B)	**-**	**-**	**-**	**-**

(Rs. In Lakhs)

Consolidated Schedules of Balance Sheets As At March 31, 2026			
	Particulars	**As At**	**As At**
13	**Non-current Liabilities**	**31.03.2026**	**31.03.2025**
	Deferred Tax Liabilities (Net)	27.79	20.43
	Total	**27.79**	**20.43**
14	**Non-current Liabilities**		
	Other Non-current liabilities	1.64	1.64
	Total	**1.64**	**1.64**
15	**Current Liabilities – Financial Liabilities**		
	(ii) Trade payables		
	(C) Total outstanding dues of MSME	-	0.41
	(D) Total outstanding dues of creditors other than MSME	0.09	-
	Total	**0.09**	**0.41**
16	**(iii) Other Financial Liabilities**		
	Other Financial Liabilities	6.20	5.00
	Total	**6.20**	**5.00**
17	**Other Current liabilities**		
	TDS Payable	0.15	0.37
	Other Current Liabilities	2.72	1.10
	Total	**2.87**	**1.47**
18	**Provisions**		
	Other Provisions	-	-
	Total	**-**	**-**

(Rs. In Lakhs)

Consolidated Schedules of Balance Sheets As At March 31, 2026			
Note	**Particulars**	**As At**	**As At**
	Income & Expenses	**31.03.2026**	**31.03.2025**
19	**Revenue from Operations (for companies other than a finance company)**		
	Sales of products	-	3.50
	Interest Income	100.69	103.14
	Other operating revenue	777.14	1,164.31
	Total	**877.83**	**1,270.95**
a)	**Disagregation of Revenue based on location of customer**		
	Region	**Year ended March 31, 2026**	
		Related party	**Non related party**
	India	98.09	779.74
	Others	-	-
	Total	**98.09**	**779.74**
	Region	**Year ended March 31, 2025**	
		Related party	**Non related party**
	India	0.22	1,270.73
	Others	-	-
	Total	**0.22**	**1,270.73**
b)	**Information about major customers**		
	Revenue from customers contributing more than 10% of total revenue amounts to INR 812.00 (March 31, 2025: INR 1147.72)		
20	**Other Income**		
	Rental Income	5.88	4.41
	Other Income	22.67	17.85
	Total	**28.55**	**22.26**
21	**Employee Benefits Expenses**		
	Salaries and wages	26.01	22.68
	Staff welfare expenses	0.88	0.72
	Total	**26..88**	**23.40**
22	**Finance Costs**		
	Interest Payments	-	-
	Bank Charges	0.01	-
	Total	**0.01**	**-**
23	**Depreciation & Amortisation of Expenses**		
	Depreciation of Tangible Assets	5.75	0.05
	Amortisation of Deferred Revenue Expenses	-	-
	Total	**5.75**	**0.05**
24	**Other Expenses**		
	Advertisement	0.33	0.18
	AGM & Board Meeting Expenses	0.25	-
	Audit Fees	1.13	1.45
	Boarding and Lodging expenses	0.32	0.79
	Bad Debts	5.18	-
	BSE, NSDL & CDSL Fees	10.02	9.66
	Conveyance and Travelling expenses	1.46	1.20
	Director Sitting Fees	1.00	1.20
	Domain, Internet, Website Charges	0.41	0.26
	Electricity Charges	2.04	2.22
	Filing Fees	0.20	0.29
	Flat Maintenance Charges	0.65	0.86
	General Expenses	0.92	6.83
	Postage, Printing & Stationary	1.96	0.54
	Property Tax	0.06	0.10

	Professional Fees	4.64	8.01
	Rates and taxes	3.14	-
	Rent Expenses	4.56	9.25
	Repair & Maintenance	0.03	0.22
	ROC Compounding Fees	-	30.54
	ROC Penalty	33.30	18.92
	Telephone Expenses	0.21	0.19
	Total	**71.81**	**91.91**

ADDITIONAL INFORMATION OF CONSOLIDATED FINANCIAL STATEMENTS AS ON MARCH 31, 2026

Name of the entity in the Group	Net Asset i.e.total assets minus total liablities		Share in profit or loss		Share in other comprehensive income		Share in total comprehensive income	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount	As % of consolidated other comprehensive income	Amount	As % of total comprehensive income	Amount
1.Parent								
Tatia Global Vennture Limited	65.97%	2,469.20	434%	18.39	100%	44.79	100%	63.18
2.Wholly owned Subsidiaries Indian								
1.Deverbetta Lands Private Limited	8.67%	324.42	57%	28.21	0.00%	-	-	28.21
2. Kalyanang Developers Private Limited	8.89%	332.58	58%	295.59	0.00%	-	-	295.59
3. Pajjuvasami Developers Private Limited	5.54%	207.31	36%	117.21	0.00%	-	-	117.21
4. Sagarvar Gambhira Developers Private Limited	3.32%	124.14	22%	22.15	0.00%	-	-	22.15
5. Sundervans Infrastructure and Developers Private Limited	6.68%	250.03	44%	91.61	0.00%	-	-	91.61
6. Thali Estates Private Limited	1.10%	41.24	7%	(3.89)	0.00%	-	-	(3.89)
Foreign								
Non-Controlling Interest in all subsidiaries	0.00%	-	0.00%	-	-	-	-	-
Associates (Invesment as per the equity method)								
Indian	0.00%	-	0.00%	-	-	-	-	-
Foreign	0.00%	-	0.00%	-	-	-	-	-
Joint Venture (Investment as per the equity method)								
Indian	0.00%	-	0.00%	-	-	-	-	-
Foreign	0.00%	-	0.00%	-	-	-	-	-
TOTAL	**100.16%**	**3,748.92**	**658.55 %**	**569.27**	**100.00%**	**44.79**	**100.00%**	**614.06**
Consolidation adjustments	-0.16%	(6.03)	(558.55 %)	-	0.00%	-		-
Net amount	**100.00 %**	**3,742.89**	**100.00 %**	**569.27**	**100.00%**	**44.79**	**100.00%**	**614.06**

3.All subsidiaries, associates and joint venture (whether Indian or Foreign) will be covered under consolidated financial statement.

EARNING PER SHARE (EPS)

(Rs. In Lakhs)

The following reflects the profit and share data used in the basic and diluted EPS computations		
Total Operation for the year	**31.03.2026**	**31.03.2025**
Profit / (Loss) after tax	569.26	765.73
Less: Dividends on convertible preference shares & tax thereon	-	-
Net Profit / (loss) for calculation of basic EPS	**569.26**	**765.73**
Net Profit / (Loss) as above	**569.26**	**765.73**
Add: Dividends on convertible preference shares & tax thereon	-	-
Add: Interest on bonds convertible into equity shares (net of tax)	-	-
Net Profit / (Loss) for calculation of diluted EPS	**569.26**	**765.73**
Continuing Operations	-	-
Profit / (Loss) after tax	569.26	765.73
Less: Dividends on convertible preference shares & tax thereon	-	-
Weighted average number of equity shares in calculating basic EPS	**1516.20**	**1516.20**
Earning per share – Basic	0.38	0.51
Effect of Dilution:		
Convertible Preference Shares	-	-
Convertible Bonds	-	-
Stock Options granted under ESOP	-	-
Weighted average number of equity shares in calculating diluted EPS	**1516.20**	**1516.20**
EPS - Diluted	0.38	0.51

RECONCILIATION OF INCOME TAX AND ACCOUNTING PROFIT

(Rs. In Lakhs)

Particulars	**Year ended 31-Mar-26**	**Year ended 31-Mar-25**
Income Tax		
Current Tax	1.66	2.47
Prior year Taxes	-	0.20
Deferred tax	(0.11)	(31.39)
Total tax charge	**1.55**	**(28.71)**

RECONCILIATION OF TAX EXPENSE AND THE ACCOUNTING PROFIT FOR THE YEAR IS AS FOLLOWS:

(Rs. In Lakhs)

Particulars	**Year ended 31-Mar-25**	**Year ended 31-Mar-25**
Profit before tax	570.83	768.41
Income Tax Expense Calculated @25.17% (PY @25.17%)	143.68	193.39
Effect of brought forward losses	(11.38)	(11.14)
Effect of expenses that are not deductible in determining taxable profit	8.24	5.22
Adjustment in respect of prior years	-	2.47
Exempt Income	(138.64)	(190.86)
Others	(0.35)	3.60
Income taxable at special rate		
- Equity Investments	7.47	(31.39)
Income tax expense recognised in the consolidated statement of profit and loss	9.02	(28.71)

Effective Tax Rate	6.28%	-3.74%

NOTE - 25

MATERIAL ACCOUNTING POLICIES AND NOTES FORMING PART OF THE ACCOUNTS AS AT MARCH 31, 2026

CORPORATE INFORMATION

M/s. Tatia Global Vennture Ltd, "TGVL" (parent company) was originally incorporated in India under the name and style as Tatia Intimate Exports Limited in the year 1994-1995 and the equity shares of the Parent Company are listed at Bombay Stock Exchange Ltd (BSE). The Parent Company and its Six Wholly owned Subsidiaries viz, 1. M/s. Deverbetta Lands Private Limited, 2.M/s.Kalyanang Developers Private Limited, 3. M/s.Pajjuvasami Developers Private Limited, 4. M/s.Sagarvar Gambhira Developers Private Limited, 5. M/s.Sundervans Infrastructure and Developers Private Limited, 6. M/s.Thali Estates Private Limited (together hereinafter referred to as "Group". The Group's primary business objectives are in the textile segment as well as in the infrastructure related project and ventures.

The Consolidated financial statements are presented in Rs. In Lakhs which is also functional currency of the Group.

A.BASIS OF CONSOLIDATION

3. The Consolidated financial statements of the group have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) prescribed under Section 133 of the Companies Act, 2013.
4. The Consolidated financial statements have been prepared on a historical cost basis, except for fair value through other comprehensive income (FVOCI) instruments, fair value through profit and loss (FVTPL) instruments, derivative financial instruments and certain financial assets and financial liabilities measured at fair value (refer accounting policy regarding financial instruments). The Consolidated financial statements comprise the financial statements of the Company, its six wholly owned subsidiaries as at 31st March, 2026. Control is evidenced when the Group is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.
5. The Group re-assesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control. Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Assets, liabilities, income and expenses of a subsidiary acquired or disposed of during the period are included in the Consolidated financial statements from the date the Group gains control until the date the Group ceases to control the subsidiary.
6. Consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the Group uses accounting policies other than those adopted in the Consolidated financial statements for like transactions and events in similar circumstances, appropriate adjustments are made to that Group member's

financial statements in preparing the Consolidated financial statements to ensure conformity with the Group's accounting policies.

7. The financial statements of all entities used for the purpose of consolidation are drawn up to same reporting date as that of the parent company, i.e., year ended on March 31,2026.

B. PRINCIPLES OF CONSOLIDATION

The Consolidated financial statements of the group have been prepared on a line by line consolidation balance sheet as at 31st March 2026 and Statement of Profit & Loss and Cash Flow Statement of TGVL and subsidiaries for the year ended 31st March 2026.

- Combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries. For this purpose, income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognized in the Consolidated financial statements at the acquisition date.

- Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill.

- Eliminate in full intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the Group (profits or losses resulting from intra-group transactions that are recognized in assets, such as inventory and PPE, are eliminated in full). Intra-group losses may indicate an impairment that requires recognition in the consolidated financial statements. Ind AS 12 Income Taxes applies to temporary differences that arise from the elimination of profits and losses resulting from intragroup transactions.

Profit or loss and each component of OCI are attributed to the equity holders of the parent of the Group and to the non-controlling interests, even if this results in the noncontrolling interests having a deficit balance.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with the Group's accounting policies. All intra-group assets, liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

- The Following subsidiary companies have been considered in the preparation of the consolidated financial statement

S. No	Name of the Company	% of voting power	
		As at March 2026	As at March 2025
1.	M/s. Deverbetta Lands Private Limited	100%	100%
2.	M/s. KalyanangDevelopers Private Limited	100%	100%
3.	M/s. Pajjuvasami Developers Private Limited	100%	100%
4.	M/s. Sagarvar Gambhira Developers Private Limited	100%	100%

5.	M/s. Sundervans Infrastructure and Developers Private Limited	100%	100%
6.	M/s. Thali Estates Private Limited	100%	100%

1.Method of Accounting - The Group maintains its accounts under mercantile basis of accounting.
2.The Group has adopted Indian Accounting Standards (IND-AS)
3. Use of Estimates - The preparation of the financial statements in conformity with IND-AS requiring to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses.

❖ GOING CONCERN

The financial statements have been prepared on a going concern basis, as the Management believes that the Group has adequate resources to continue its operations for the foreseeable future and that no material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern.

❖ CURRENT AND NON-CURRENT CLASSIFICATION

The Group has considered its normal operating cycle as twelve months for the purpose of classification of assets and liabilities into current and non-current in accordance with the requirements of Schedule III to the Companies Act, 2013.

❖ PRESENTATION OF FINANCIAL STATEMENTS

The Group presents its balance sheet in order of liquidity. An analysis regarding recovery or settlement within 12 months after the reporting date (current) and more than 12 months after the reporting date (non–current) is presented in notes to the financial statements.

Financial assets and financial liabilities are generally reported gross in the balance sheet. They are only offset and reported net when, in addition to having an unconditional legally enforceable right to offset the recognized amounts without being contingent on a future event, the parties also intend to settle on a net basis in all of the following circumstances:

- The normal course of business
- The event of default
- The event of insolvency or bankruptcy of the Group and/or its counterparties

❖ REVENUE RECOGNITION

1. Interest Income are recognized on the date which they have become due or upon receipt whichever is earlier. The Interest income is recognized on gross basis.
2. In respect of other incomes, accrual system of accounting is followed.

❖ PROPERTY, PLANT AND EQUIPMENT, DEPRECIATION & IMPAIRMENT

Property plant and equipment is stated at cost (net of tax/ duty credits availed) excluding the costs of day–to–day servicing, less accumulated depreciation and accumulated impairment in value. Cost includes professional fees/ charges related to acquisition of property plant and equipment. Changes

in the expected useful life are accounted for by changing the amortization period or methodology, as appropriate, and treated as changes in accounting estimates.

Subsequent expenditure incurred, is capitalized only if it results in economic useful life beyond the original estimate.

Depreciation is provided on Property, Plant and Equipment on written down value method as per the rates specified in part C of schedule II of Companies Act, 2013.

❖ VALUATION OF CLOSING STOCK

Wherever applicable inventories have been valued at cost or net realized value whichever is less. During the year under review the parent company holds inventories other than held by its subsidiaries. The Group valued the inventories (Lands) at cost or market price whichever is less.

❖ FINANCIAL INSTRUMENTS – INITIAL RECOGNITION

Date of recognition

Financial assets and liabilities, with the exception of loans, debt securities, and borrowings are initially recognized on the trade date, i.e., the date that the group becomes a party to the contractual provisions of the instrument. Loans are recognized when fund transfers are initiated to the customers' account or cheques for disbursement have been prepared by the group (as per the terms of the agreement with the borrowers) or when the group assumes unconditional obligations to release the disbursement amount to third party on the direction of the borrower, whichever is earlier. The group recognizes debt securities and borrowings when funds reach the Group.

Initial measurement of financial instruments

The classification of financial instruments at initial recognition depends on their contractual terms and the business model for managing the instruments. Financial instruments are initially measured at their fair value, except in the case of financial assets and financial liabilities recorded at FVTPL (Fair value through profit and loss). Transaction costs/fees which are directly attributable to acquisition of financial assets or financial liabilities are recognised immediately in statement of profit and loss in case of instruments measured at FVTPL and or, are added to, or subtracted from, this amount for other categories.

Measurement categories of financial assets and liabilities

The Group classifies all of its financial assets and financial liabilities based on the business model for managing the assets and the asset's contractual terms, measured at either:

- Amortized cost
- FVTPL
- FVTOCI

Equity instruments

Investment in equity instruments are measured at fair value.

The Group subsequently measures all equity investments other than investment in associates, at fair value through profit or loss, unless the Group's management has elected to classify irrevocably some of its equity investments as equity instruments at FVOCI, when such instruments meet the

definition of Equity under Ind AS 32 Financial Instruments: Presentation and are not held for trading. Such classification is determined on an instrument-by-instrument basis.

Gains and losses on these equity instruments are never recycled to profit or loss. Dividends are recognised in profit or loss as dividend income when the right of the payment has been established, except when the Group benefits from such proceeds as a recovery of part of the cost of the instrument, in which case, such gains are recorded in OCI (Other Comprehensive Income). Equity instruments at FVOCI are not subject to an impairment assessment.

FAIR VALUATION OF INVESTMENTS			Rs. In Lakhs	
Script Name	**Qty**	**Particulars**	**F.Y. 2024-25 Rs.**	**F.Y. 2024-25 Rs.**
M/s. Kreon Finnancial Services Ltd	19,50,000	Opening carrying value of Investment	427.83	753.48
		Market Value at year end	480.09	427.83
		Profit / (Loss)	**52.26**	**(-)325.65**

Reclassification of financial assets and liabilities

The Group does not reclassify its financial assets subsequent to their initial recognition, apart from the exceptional circumstances in which the Company acquires, disposes of, or terminates a business line. Financial liabilities are never reclassified. The Group did not reclassify any of its financial assets or liabilities during the reporting period.

❖ RETIREMENT BENEFITS

Contributions towards Provident Fund, Gratuity and Leave Encashment benefits, wherever applicable, are accounted for on the basis of actual liability incurred. During the year under review, the Group's employee strength was below the statutory thresholds prescribed under the Employees' Provident Funds and Miscellaneous Provisions Act, 1952, the Employees' State Insurance Act, 1948, and the Payment of Gratuity Act, 1972. Accordingly, the provisions relating to Provident Fund, ESI, Gratuity and Leave Encashment were not applicable to the Company, and no provision has been recognised in the financial statements.

❖ FOREIGN CURRENCY TRANSACTION

The Consolidated financial statements are presented in Rs. in Lakhs which is also the Group's functional currency.

Transactions in foreign currencies are initially recorded by the Group at their respective functional currency spot rates at the date the transaction first qualifies for recognition.

Foreign currency denominated monetary assets and liabilities are translated at the functional currency spot rates of exchange at the reporting date and exchange gains and losses arising on settlement and restatement are recognized in the statement of profit and loss.

There are no reportable Foreign Currency transactions during the year.

❖ TAX ON INCOME

Current Tax

Current tax comprises amount of tax payable in respect to the taxable income or loss for the year determined in accordance with Income Tax Act, 1961 and any adjustment to tax payable or receivable in respect of prior years.

Current tax assets and liabilities for the current and prior years are measured at the amount expected to be recovered from, or paid to, the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted, or substantively enacted, by the reporting date in the countries where the Group operates and generates taxable income

Current tax assets and liabilities are offset only if there is a legally enforceable right to set off the recognized amounts and is intended to realize the asset and settle the liability on a net basis or simultaneously.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred Tax

Deferred tax is provided on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

Deferred tax liabilities are recognized for all taxable temporary differences. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items

recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority and intends to settle on net basis.

❖ INCOME TAX STATUS

The Company computes income tax in accordance with the provisions of the Income-tax Act, 1961. Management has reviewed the applicable provisions relating to the tax regime adopted by the Company and the tax expense has been recognised accordingly.

❖ DIVIDEND

The Board of Directors has not recommended any dividend for the financial year ended 31 March 2026

❖ EARNINGS PER SHARE (EPS)

Basic Earnings per Share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Earnings considered for Earnings per share is the net profit for the period after deducting preference dividend, if any, and attributable tax thereto for the period.

The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

❖ PROVISIONS AND OTHER CONTINGENT LIABILITIES AND CAPITAL CONTRACTS

When the Group can reliably measure the outflow of economic benefits in relation to a specific case and considers such outflows to be probable, the Group records a provision against the case. Where the probability of outflow is considered to be remote, or probable, but a reliable estimate cannot be made, a contingent liability is disclosed.

Given the subjectivity and uncertainty of determining the probability and amount of losses, the Group takes into account a number of factors including legal advice, the stage of the matter and historical evidence from similar incidents. Significant judgement is required to conclude on these estimates.

❖ IMPAIRMENT OF NON-FINANCIAL ASSETS

The Group assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating units (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or Group of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

The Group bases its impairment calculation on detailed budgets and forecast calculations, which are prepared separately for each of the Group's CGUs to which the individual assets are allocated. These budgets and forecast calculations generally cover a period of five years. For longer periods, a long-term growth rate is calculated and applied to project future cash flows after the fifth year. To estimate cash flow projections beyond periods covered by the most recent budgets/forecasts, the Group extrapolates cash flow projections in the budget using a steady or declining growth rate for subsequent years, unless an increasing rate can be justified. In any case, this growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the entity operates, or for the market in which the asset is used.

Impairment losses of continuing operations are recognized in the statement of profit and loss. For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognized impairment losses no longer exist or have decreased. If such indication exists, the Group estimates the asset's or CGU's recoverable amount. A previously recognized impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognized. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in the statement of profit or loss unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase

❖ SEGMENT INFORMATION

An operating segment is a component of the Company that engages in the business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed

by Company's executive vice president and Chief Financial officer ("Chief operating decision maker").

The Company is engaged primarily in one segment, accordingly segment reporting is not applicable.

❖ RELATED PARTY DISCLOSURES

The Company had transactions with the related parties during the year under review at arm's length:-

i. NAME OF THE RELATED PARTY WITH WHOM TRANSACTIONS HAVE TAKEN PLACE AND NATURE OF RELATIONSHIP:

(a)	Enterprises over which the Key Managerial Personnel are able to exercise significant influence	Kreon Finnancial Services Ltd
		Ashram Online.Com Limited
		Opti Products Private Limited
(b)	Promoter	Mr.S.P.Bharat Jain Tatia
		Mr. S. Pannalal Jain Tatia

(c)	Key Management personnel (KMP)	Mr.S.P.Bharat Jain Tatia	Managing Director
		Mr.Madhur Agarwal (Appointed on 16.07.2024)	Company Secretary & Compliance Officer
		Ms. Niharika Goyal (Resigned on 15.07.2024)	Company Secretary & Compliance Officer
		Mrs. Namrata Parekh	CFO

ii. TRANSACTIONS DURING THE YEAR:

Rs. in Lakhs

S. No	Name		Relationship	2025-26	2024-25
1.	Mr.S.P. Bharat Jain Tatia	Rent Expense	Key Managerial Personnel	3.00	3.00
		Remuneration		NA*	NA*
		Borrowings		-	-
		Repayment		-	7.50
2.	Mr. S. Pannalal Jain Tatia	Borrowings	Promoter	-	-
		Repayment		-	168.73
3.	Ms. Niharika Goyal	Remuneration	Key Managerial Personnel	-	1.64
4.	Mr. Madhur Agarwal	Remuneration		6.12	3.32
5.	Mrs. Namrata Parekh	Remuneration		3.00	2.70
8.	Kreon Finnancial Services Limited	Interest Income	Enterprises over which the Key Managerial Personnel are able to exercise significant influence	43.53	58.21
		Loans given		--	452.39
		Loans returned		435.00	20
9.	Opti Products Private Limited	Interest Income		33.13	14.45
		Loans given		359.75	441.56
		Loans returned		416.30	205.31
10.	Ashram Online.com Limited	Interest Income		21.43	0.62
		Loans given		443.50	22.66

		Loans returned		117.10	13.40

***Note:** Salary has been foregone by the Managing Director of the Company, Mr. S.P.Bharat Jain Tatia from April 01, 2020 onwards.

iii. **BALANCES AS AT END OF YEAR:**

Rs. in Lakhs

S. No	Name	Relationship	2025-2026	2024-2025
	Loans and Advances			
1	Kreon Finnancial Services Limited	Enterprises over which the Key Managerial Personnel are able to exercise significant influence	243.68	691.89
2	Opti Products Private Limited		284.27	311.01
3	Ashram Online.com Limited		356.46	10.81
	Borrowings			
1	Mr. S. Pannalal Jain Tatia	Promoter	-	-
2	Mr. S. P. Bharat Jain Tatia	Key Management personnel	-	-
	Security Deposit (Rent)			
1	Mr.S. P. Bharat Jain Tatia	Key Management personnel	1.50	1.50

❖ **Contingent Liabilities**

Rs. In Lakhs

Particulars	2025-26	2024-25
Claims against the Group not acknowledged as debts relating to: - Customs duty matters relating to FY 1994-95	15.84	15.84

❖ LOANS, GUARANTEES AND INVESTMENTS UNDER SECTIONS 185 & 186

During the year, the Company has complied with the applicable provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans, investments and guarantees.

❖ PERSONNEL

During the year under review, no employee was in receipt of remuneration in excess of limits laid down under the companies act other than below: -

There are no employees employed throughout the financial year were in receipt of remuneration which in aggregate was more that Rs.60.00 lakhs per annum; Rs.5.00 lakhs per month

❖ AUDITOR REMUNERATION

Rs. In Lakhs

S.no	Particulars	2025 - 2026	2024- 2025
1.	Statutory Audit Fees	1.20	1.20

❖ DUES TO SME'S

Management has determined that there were balances outstanding at the beginning of the year and transactions have been entered with micro, small and medium enterprises as defined under Micro,

Small and Medium Enterprises Development Act, 2006. During the current year the outstanding amount is 0.00 Lakhs based on the information available with the group as at March 31, 2026.

S.NO	PARTICULARS	As on March 31, 2026 Rs.in Lakhs	As on March 31, 2025 Rs.in Lakhs
1.	Amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end	0.00	0.41

❖ CASH AND CASH EQUIVALENTS (FOR PURPOSES OF CASH FLOW STATEMENT)

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances, (with original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

❖ LEASES

The Group's lease asset consists of leases for buildings. The Group assesses whether a contract contains a lease, at inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Group assesses whether: (i) the contract involves the use of an identified asset (ii) the Group has substantially all of the economic benefits from the use of the asset through the period of the lease and (iii) the Group has the right to direct the use of the asset.

At the date of commencement of the lease, the Group recognizes a right-to-use asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of twelve months or less (short-term leases) and low value leases. For these short term and low value leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease.

The right-to-use asset is initially recognized at cost which comprises of the initial amount of lease liability adjusted for lease payments made or prior to commencement date plus any direct cost i.e. lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment loss if any.

The Group applies the short-term lease recognition exemption to its short-term leases of Buildings (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). Lease payments on short-term leases are recognized as expense on a straight-line basis over the lease term.

❖ CAPITAL MANAGEMENT

For the purpose of the Group's Capital management, capital includes equity capital and all other reserves. The Group's capital management objective is to maximize the total shareholder return by optimizing cost of capital through flexible capital structure that supports growth.

The Group manages its capital structure and makes adjustments in the light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Group monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Group includes within net debt, interest bearing loans and borrowings less cash and short-term deposits.

Rs.in Lakhs

Gearing Ratio:		
	March 31, 2026	**March 31, 2025**
Debt	-	-
Less: Cash and bank balances	497.00	423.46
Net debt	-497.00	-423.46
Total equity	3742.89	3128.83
Net debt to total equity ratio	NM	NM

NM - Not Meaningful

❖ FINANCIAL RISK MANAGEMENT

In course of its business, the Group is exposed to certain financial risks that could have significant influence on the Group's business and operational / financial performance. These include market risk (including interest rate risk and equity price risk), credit risk and liquidity risk.

The Board of Directors reviews and approves risk management framework and policies for managing these risks and monitors suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings.

In line with the overall risk management framework and policies, the treasury function provides services to the business, monitors and manages through an analysis of the exposures by degree and magnitude of risks.
Borrowings, trade payables and other financial liabilities constitute the Group's primary financial liabilities and investment in unquoted equity shares, trade receivables, loans, cash and cash equivalents and other financial assets are the financial assets

❖ OTHER FINANCIAL ASSETS:

Credit risk refers to the risk of default on the other financial assets to the Group that may result in financial loss. The maximum exposure from the other financial assets amounting to Rs.495.70 in Lakhs as of March 31, 2026 (Rs. 349.37 in Lakhs as of March 31, 2025) respectively.

Other Financial Assets mainly constitute receivable from Corporate Borrowers. Credit risk is being managed through credit approvals, establishing credit limits and monitoring the creditworthiness of customers to allow credit terms in the normal course of business. In the case of the Group, the credit period offered varies between 30 to 60 days and there have been no significant cases of impairment historically.

❖ CASH AND CASH EQUIVALENTS AND DEPOSITS WITH BANKS

The credit risk on cash and bank balances is limited because the counterparties are banks with high credit ratings. Therefore, the risk of default is considered to be insignificant.

❖ SUMMARY OF EXPOSURES TO FINANCIAL ASSETS / LIABILITIES PROVIDED BELOW:

Rs.in lakhs

Financial asset	Exposure as at	
	31 March 2026	**31 March 2025**
Investments	481.32	427.83
Loans and Other Financial Non-Current Assets	1148.79	1131.41
Other financial Current Assets	482.33	331.83
Cash and cash equivalents	497.00	423.46
Total	**2609.44**	**2314.53**

Financial Liability	Exposure as at	
	31 March 2026	**31 March 2025**
Borrowings	-	-
Trade Payables	0.09	0.41
Total	**0.09**	**0.41**

Fair Value measurement Hierarchy **Rs.in lakhs**

	As at 31st March 2026				As at 31st March 2025			
Particulars	**Carrying Value**	**Level 1**	**Level 2**	**Level 3**	**Carrying Value**	**Level 1**	**Level 2**	**Level 3**
Financial Assets								
At Amortised Cost								
Cash and Cash Equivalents	497.00	-	-	-	423.46	-	-	-
Loans and Other Financial Assets	1148.79	-	-	-	1131.41	-	-	-
Other Financial Current Assets	482.33	-	-	-	331.83	-	-	-
At FVTOCI								
Non-Current Investments	481.32	481.32		-	427.83	427.83	-	-

Financial Liabilities								
At Amortised Cost	-	-	-	-	-	-	-	-
Borrowings	-				-			
Trade Payables- Current Liabilities	0.09				0.41			

The financial instruments are categorized into three levels based on the inputs used to arrive at fair value measurements as described below:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2: Inputs other than the quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and

Level 3: Inputs based on unobservable market data.

❖ PROVISION FOR EXPECTED CREDIT LOSSES

FINANCIAL ASSETS FOR WHICH LOSS ALLOWANCE IS MEASURED USING LIFE TIME EXPECTED CREDIT LOSSES

The Group 's main customer base is Corporate Borrowers. Historically the risk of default has been negligible or nil. Further, management believes that the unimpaired amounts that are past due by more than 60 days are still collectible in full, based on historical payment behavior and extensive analysis of customer credit risk. Hence, no impairment loss has been recognized during the reporting periods in respect of trade receivables.

As a policy, the Group does an ageing analysis of Debtors and trade payables, the details of which is stated below.

(i) DEBTORS AGEING SCHEDULE

Rs.in Lakhs

As at March 31, 2026	**Outstanding for following periods from due date of payments**					
	Less than 6 months	**6 months -1 Year**	**1-2 Years**	**2-3 Years**	**More than 3 years**	**Total**
Undisputed trade receivables – considered good	-	-	-	-	-	-
Undisputed trade receivables – considered doubtful	-	-	-	-	-	-
Disputed trade receivables – considered good	-	-	-	-	-	-
Disputed trade receivables – considered doubtful	-	-	-	-	-	-

Rs.in Lakhs

As at March 31, 2025	**Outstanding for following periods from due date of payments**					
	Less than 6 months	**6 months - 1 Year**	**1-2 Years**	**2-3 Years**	**More than 3 years**	**Total**
Undisputed trade receivables – considered good	-	-	-	-	-	-

Undisputed trade receivables – considered doubtful	-	-	-	-	-	-
Disputed trade receivables – considered good	-	-	-	-	-	-
Disputed trade receivables – considered doubtful	-	-	-	-	-	-

(ii) TRADE PAYABLES AGEING SCHEDULE

Rs.in Lakhs

As at March 31, 2025	Outstanding for following periods from due date of payments					
	Less than 6 months	6 months -1 Year	1-2 Years	2-3 Years	More than 3 years	Total
MSME	-	-	-	-	-	-
Others	0.09	-	-	-	-	0.09
Disputed Dues -MSME	-	-	-	-	-	-
Disputed Dues-Others	-	-	-	-	-	-

Rs.in Lakhs

As at March 31, 2024		Outstanding for following periods from due date of payments				
	Less than 6 months	6 months -1 Year	1-2 Years	2-3 Years	More than 3 years	Total
MSME	0.41	-	-	-	-	0.41
Others	-	-	-	-	-	-
Disputed Dues -MSME	-	-	-	-	-	-
Disputed Dues-Others	-	-	-	-	-	-

❖ LIQUIDITY RISK

The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Group manages liquidity risk through cash credit limits and undrawn borrowing facilities by continuously monitoring forecast and actual cash flows. The Group invests its surplus funds in bank fixed deposit which carry minimal mark to market risks.

MATURITIES OF FINANCIAL LIABILITIES

The Following are the contractual Maturities (principal and interest in the case of loan) of non-derivative financial liabilities, based on contractual cash flows:

Rs.in Lakhs

31 March 2026		Contractual cash flows					
Contractual maturities of financial liabilities	Carrying amount	Less than a year	1-2 years	2-3 years	3-5 years	More than 5 years	Total
Borrowings	-	-	-	-	-	-	-
Trade payables	0.09	0.09	-	-	-	-	0.09
0.09	**0.09**	**0.09**	-	**-**	**-**	-	**0.09**
31 March 2025		**Contractual cash flows**					
Contractual maturities of financial liabilities	**Carrying amount**	**Less than a year**	**1-2 years**	**2-3 years**	**3-5 years**	**More than 5 years**	**Total**

Borrowings	-	-	-	-	-	-	-
Trade payables	0.41	0.41	-	-	-	-	0.41
TOTAL	**169.14**	**8.09**	-	-	**168.73**	-	**169.14**

❖ MARKET RISK

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices**.** Market risk for the entity comprises two types of risk: currency risk, interest rate risk and equity price risk. Financial instruments affected by market risk include borrowings and investment in unquoted equity shares. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

❖ CURRENCY RISK

The Group is not exposed to any currency risk since it does not have any transactions in any foreign currency.

❖ SENSITIVITY ANALYSIS

Since the Group is not exposed to any currency risk, sensitivity analysis is not applicable.

❖ INTEREST RATE RISK

The Group is not exposed to any interest rate risk.
At the reporting date the interest rate profile of the Group's interest-bearing financial instruments is as follows:

Rs.in Lakhs

Particulars	**31 March 2026**	**31 March 2025**
Financial assets	1135.42	1113.87
Fixed-rate instruments	-	-
	1135.42	**1113.87**
Financial liabilities	0.09	0.41
Fixed-rate instruments	-	-
Borrowings	-	-

❖ FAIR VALUE SENSITIVITY ANALYSIS FOR FIXED-RATE INSTRUMENTS

The Group's fixed rate instruments are carried at amortized cost. They are therefore not subject to interest rate risk, since neither the carrying amount nor the future cash flows will fluctuate because of a change in market interest rates.

❖ EQUITY PRICE RISK

Equity price risk is related to the change in market reference price of the investments in quoted equity securities. In the case of the Group, the sole investment in equity shares is quoted and does not expose

the Group to equity price risks, however there can be changes in the equity price based on valuations done at different reporting periods owing to the operations and general business environment in which the investee operates. In general, the investment is not held for trading purposes.

❖ EQUITY PRICE SENSITIVITY ANALYSIS

A 1% change in prices of equity instruments held as at March 31, 2026 and March 31, 2025 would result in an increase / decrease of Rs. 4.80 in Lakhs and Rs.4.28 in Lakhs in fair value of the equity instrument respectively.

❖ BORROWINGS FROM BANKS & FINANCIAL INSTITUTIONS

The Group doesn't have any borrowings from Banks/Financial Institutions and no corresponding report is required to be filed in relation to the same.

❖ RECEIVABLES AND PAYABLES

The receivables and payables as stated in Current Assets and Current Liabilities and in the opinion of the management have a value and realization equal to the amount at which they are stated in the Balance Sheet and no provision for doubtful debts has been made by the Group for the year ending March 31, 2026.

❖ RECEIVABLES UNDER FINANCING ACTIVITY AND PROVISIONING/WRITE-OFF OF ASSETS

The Group doesn't have any Receivables under financing activity and the provisioning/write off of assets is NIL and hence no report is required to be filed in relation to the same.

❖ BENAMI TRANSACTIONS/PROPERTY

No proceedings have been initiated during the year or are pending against the Group as at March 31, 2026 for holding any Benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.

❖ REGISTRATION OF CHARGE CREATION ON PROPERTY

The Group has no charge on its receivables and hence, there are no related registration compliances involved.

❖ UNDISCLOSED INCOME

The Group doesn't have any current or previous transactions that have not been recorded in the books of accounts and has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

❖ REVALUATION OF PLANT, PROPERTY AND EQUIPMENT

There was no revaluation of assets during the year 2025-2026.

❖ WILFUL DEFAULTER

The Group has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

❖ RATIOS OF THE GROUP

Rs. in Lakhs

S.no	Group Ratio's	2025-26	2024-25	% variance	Reasons for variance in excess of 25%
1	**Debt Service Coverage Ratio (A/B)**	**40378.01**	**177,884.26**	**NM**	Not meaningful
	EBITDA (A)	576.60	768.46		
	Debt Service (B)	0.01	0.00		
2	**Return on Equity (A/B)**	**15.21**	**24.47**	**-37.85**	Variance is due to significant decrease in Net Income.
	Net Income (A)	569.26	765.73		
	Shareholder's Equity (B)	3742.89	3,128.83		
3	**Net capital Turnover Ratio (%) (A/B)**	**48.64**	**101.80**	**-52.22**	Variance is due to significant decrease in Operating Income.
	Operating Income (A)	877.83	1,270.95		
	Working Capital (B)	1804.77	1,248.48		
4	**Net Profit Ratio(%) (A/B)**	**62.81**	**59.21**	**6.07**	No major Variance
	Net Income (A)	569.26	765.73		
	Total Income (B)	906.38	1,293.21		
5	**Return on capital Employed (%)* (A/B)**	**15.25**	**24.56**	**-37.90**	Variance is due to significant decrease in EBIT during current year.
	EBIT	570.85	768.41		
	Capital Employed	3742.89	3,128.83		
6	**Current Ratio (%) (A/B)**	**197.94**	**182.47**	**8.48**	No major Variance
	Current Assets (A)	1813.93	1,255.36		
	Current Liabilities (B)	9.16	6.88		
7	**Debt Equity Ratio (%) (A/B)**	**-**	**-**	**-**	Variance is due to Debt becoming Nil during the current year.
	Debt Amount (A)	-	-		
	Shareholder's Equity (B)	3742.89	3128.83		
8	**Trade Receivables Ratio (%) (A/B)**	**-**	**-**	**-**	No major Variance
	Net Credit Sales (A)	-	-		

	Average Accounts Receivable (B)	-	-		
9	**Trade Payables Ratio (%) (A/B)**	**-**	**7.00**	**(100.00)**	No major Variance
	Net Credit purchases (A)	-	3.50		
	Average Accounts payables (B)	0.25	0.50		
10	**Return on Investment (%)* (A/B)**	**-**	**-**	**-**	No major Variance
	Income on Investment (A)	-	-		
	Investment (B)	481.32	427.83		

NM - Not meaningful

❖ TITLE DEEDS OF IMMOVABLE PROPERTY HELD IN THE NAME OF THE COMPANY

All the Title Deeds of immovable property are held in the name of Holding and Subsidiary Companies respectively.

❖ TRANSACTIONS WITH STRUCK OFF COMPANIES

The Group doesn't have any transactions with struck off companies.

❖ SCHEME OF ARRANGEMENT

The Group doesn't have any scheme of arrangements approved by any competent authority or pending for approval to be disclosed during the financial year ended 2025-26.

❖ CRYPTO CURRENCY

The Group have not traded or invested in Crypto currency or Virtual Currency during the financial year.

❖ UTILIZATION OF BORROWED FUNDS AND SHARE PREMIUM

The Group has not advanced, loaned or invested funds (either borrowed funds or share premium or any other source or kind of funds) to any intermediary with the understanding that the intermediary shall directly or indirectly lend or invest in ultimate beneficiaries. Further, the Group has not received any funds from any person or entity with the understanding that the Group shall directly or indirectly lend or invest in ultimate beneficiaries.

❖ RECONCILIATION OF INCOME TAX AND ACCOUNTING PROFIT

Rs. In Lakhs

Particulars	**Year ended 31-Mar-26**	**Year ended 31-Mar-25**
Income Tax		
Current Tax	1.66	2.47
Prior year Taxes	-	0.20
Deferred tax	7.36	(31.39)

Total tax charge	**9.02**	**(28.71)**

Reconciliation of tax expense and the accounting profit for the year is as follows:

Rs. In Lakhs

Particulars	**Year ended 31-Mar-26**	**Year ended 31-Mar-25**
Profit before tax	570.83	768.41
Income Tax Expense Calculated @25.17% (PY @25.17%)	143.68	193.39
Effect of brought forward losses	(11.38)	(11.14)
Effect of expenses that are not deductible in determining taxable profit	8.24	5.22
Adjustment in respect of prior years	-	2.47
Exempt Income	(138.64)	(190.86)
Others	(0.35)	3.60
Income taxable at special rate		
- Equity Investments	7.47	(31.39)
Income tax expense recognised in the consolidated statement of profit and loss	**9.02**	**(28.71)**
Effective Tax Rate	6.28%	-3.74%

❖ Deferred Tax:

The following is the analysis of deferred tax liabilities/(assets) presented in the Balance sheet:

Rs. In Lakhs

	As at 31st March 2026	**As at 31st March 2025**
Deferred tax Liabilities	29.08	21.61
Deferred tax Assets	1.29	1.18
Total	**27.79**	**20.43**

FY - 2024-25 Deferred tax Liabilities/(Assets) in relation to:	**Opening Balance**	**Recognised in statement of Profit and Loss**	**Recognised in statement of OCI**	**Closing Balance**
Fair Valuation of Investments	21.61		7.47	29.08
Difference between WDV as per books and Income Tax	(1.18)	(0.11)		(1.29)
Total	**20.43**	**(0.11)**	**7.47**	**27.79**

FY – 2023-24 Deferred tax Liabilities/ (Assets) in relation to:	**Opening Balance**	**Recognised in statement of Profit and Loss**	**Recognised in statement of OCI**	**Closing Balance**
Fair Valuation of Investments	53.91	-	(31.39)	21.61
Difference between WDV as per books and Income Tax	(2.08)	-	-	(1.18)
Total	**51.82**	**-**	**(31.39)**	**20.43**

❖ Earnings per Share

Rs.in Lakhs

	31 March, 2026	**31 March 2026**
Profit After Tax (PAT)	569.26	765.73
Weighted average number of equity shares for Basic EPS (Nos)	15,16,20,000	15,16,20,000
Add: Dilution Effect	-	-
Weighted average number of equity shares for Diluted EPS	15,16,20,000	15,16,20,000

Basic Earnings Per share	0.38	0.51
Diluted Earnings Per share	0.38	0.51

❖ **GENERAL**

1.The figures for the previous year have been regrouped / reclassified / rearranged where ever necessary with the conformity with the current year figures for facilitating proper comparisons.
2.There are no unexecuted capital contracts which are outstanding or remaining to be performed for the current year.
3.The figures have been rounded off and mentioned in Rs. In Lakhs.

SIGNATORIES TO SCHEDULE 1 TO 25

As per my Report of Even Date Attached	**For and on behalf of the Board of Directors**	
For Darpan & Associates Chartered Accountants Firm Regn.No. 016156S	**DIRECTOR'S & KMP's NAME**	**SIGNATURE**
Sd/-	**S .P. BHARAT JAIN TATIA Managing Director DIN. 00800056**	**Sd/-**
	CHANDRAKANTHA TATIA Director DIN. 00625648	**Sd/-**
	APURV MAHESHWARI Company Secretary M.NO. A72033	**Sd/-**
DARPAN KUMAR Partner M.NO. 235817	**NAMRATA PAREKH Chief Financial Officer**	**Sd/-**
UDIN: 26235817PBGQFC9301 Place: Chennai Date: 27|05|2026		