



## KHYATI MULTIMEDIA - ENTERTAINMENT LIMITED

Office : 100, Chinubhai Towers, Opp. Handloom House, Ashram Road, Ahmedabad - 380 009.  
Phone : ( 079) 26584335, 26582983 Fax No. : (079) 26574354 Email ID : khyatimulti@yahoo.com.  
Cin - L92199GJ1995PLCO24284

**OUR COMPANY CIN: L92199GJ1995PLCO24284**

KMEL/LIST/BSEL/CL-33/RESULT/06-2024

DATED: 12<sup>th</sup> August 2024

To  
Deputy General Manager,  
Department Corporate Services,  
B S E Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai: 400 001.

Respected Sirs,

**Sub; Submission of Un-Audited Financial Result of the Company for the 1st Quarter ended on 30<sup>th</sup> June 2024 of the F Y 2024-25 along with Limited Review Report of Auditors**

Ref: Our Scrip Code: (KHYATI | 531692 | INE593B01030)  
Compliance to Regulation No. 33 of the SEBI (LODR) 2015.

With reference to above subject, please find here with following documents for filing and uploading on Stock Exchange Website through Listing Centre, and for official records of the Exchange in compliance to Regulation 33 of the SEBI (LODR) 2015.

- (1) Un-Audited Financial Result in prescribed format for the 1st Quarter ended 30<sup>th</sup> June 2024 of the F Y 2024-25 prepared on IND AS Compliant Standalone Basis.
- (2) Limited Review Report of the Auditors on Standalone, IND AS Compliant Un-audited Financial Results for the 1<sup>st</sup> Quarter ended 30<sup>th</sup> June 2024.
- (3) Please note that the Company operates only in one segment hence no separate segment wise reporting is applicable and give here with.

**THE MEETING WAS STARTED AT 5.30 P.M. AND HAS CONCLUDED AT 6.00 P.M.**

Kindly acknowledge receipt of the above documents.

Thanking you, we remain,

**Yours faithfully,  
FOR, KHYATI MULTIMEDIA- ENTERTAINMENT LTD,**

KARTIK J PATEL  
CHAIRMAN AND MANAGING DIRECTOR  
DIN: 00047862

**Khyati Multimedia Entertainment Limited**  
**CIN: L92199GJ1995PLC024284**  
**REGISTERED OFFICE:100, CHINUBHAI TOWERS, 1ST FLOOR, OPP: HANDLOOM HOUSE, ASHRAM ROAD,**  
**NAVRANGPURA, AHMEDABAD, Gujarat, India, 380009**  
**Email id: khyatimulti@gmail.com**  
**Un-Audited Quarterly Financial Results for the Quarter ended June 30, 2024**

(Rs. in Lakhs, except EPS)

Sr. No.	Particulars	Quarter ended		Year ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operation	66.67	91.70	2.77	96.29
II	Other Income				
III	<b>Total Income</b>	<b>66.67</b>	<b>91.70</b>	<b>2.77</b>	<b>96.29</b>
IV	Expenses				
	a) Purchases	9.73	6.91	2.41	10.90
	b) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-
	c) Employees benefit expenses	1.29	1.29	1.29	5.59
	d) Finance cost	-	-	-	-
	e) Depreciation and amortisation expense	-	-	-	-
	f) Other expenses	233.23	59.26	1.85	67.87
	<b>Total Expenses</b>	<b>244.25</b>	<b>67.46</b>	<b>5.55</b>	<b>84.36</b>
V	Profit/(loss) before exceptional items and tax	(177.58)	24.24	(2.78)	11.93
VI	Exceptional items gain /(loss)	-	-	-	-
VII	<b>Profit/(loss) before tax</b>	<b>(177.58)</b>	<b>24.24</b>	<b>(2.78)</b>	<b>11.93</b>
VIII	Tax expense				
	a) Current tax	-	-	-	-
	b) Deferred tax	-	3.00	-	3.00
	c) Tax adjustments earlier years	-	-	-	-
	<b>Total Tax expenses</b>	<b>-</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>
IX	<b>Profit/(loss) for the period</b>	<b>(177.58)</b>	<b>21.24</b>	<b>(2.78)</b>	<b>8.93</b>
X	Other Comprehensive Income (net of tax)				
	(i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
XI	<b>Total Comprehensive Income for the period (comprising Profit/(loss) for the period and Other Comprehensive Income (net of tax))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XII	Paid up Equity Share Capital (Face value of Rs 10/- per share)	1,080	1,080	1,080	1,080
XIII	Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of the previous year	-	-	-	-
XIV	Earnings per equity share (Face value of Rs 10/- each)				
	1) Basic	(1.64)	0.20	(0.03)	0.08
	2) Diluted	(1.64)	0.20	(0.03)	0.08

**Notes :**

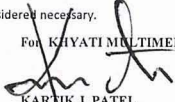
1. The above Financial Results have been reviewed by Audit Committee and have been approved and taken on record by Board of Directors in their respective meetings held on 12th August,2024. The Statutory Auditors have carried out "Limited Review" of the above financial results for the quarter ended June 30, 2024

2. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable

3. Since the company has only one segment, there is no separate reportable segment as required under Ind As 108.

4. The figures of the previous period(s)/year have been regrouped / restated wherever considered necessary.

For **KHYATI MULTIMEDIA ENTERTAINMENT LIMITED**

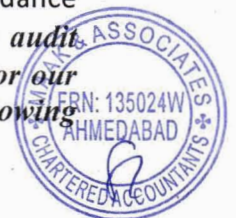
  
**KARTIK J. PATEL**  
**MANAGING DIRECTOR**  
**DIN: 00047862**

Place: Ahmedabad  
Date: 12/08/2024

**Limited review report on unaudited financial results for the quarter ended 30<sup>th</sup> June 2024 of Khyati Multimedia Entertainment Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors of  
KHYATI MULTIMEDIA ENTERTAINMENT LIMITED

1. We have reviewed the accompanying Statement of unaudited financial results of **Khyati Multimedia Entertainment Limited** for the quarter ended 30th June, 2024 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We conducted our audit of the standalone Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibility under those Standards are further described in Auditor's Responsibility for the Audit of the standalone financial statements section of our report. We are independent of the company in accordance of with code of ethics issued by ICAI together with the independence requirement that are relevant to our audit of standalone financial statement under the provisions of the Act and the rule made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. *We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the stand alone financial statement except for the following matter:*



*Advance against Land (Unsecured, considered good) amounting to Rs 2,08,75,000 has been paid to certain parties as advance against land over the years but the land registration has not yet been completed. We have also not been provided with the registered agreements or party confirmations for the said advances.*

***Emphasis of Matters:***

*The company has made investment in the shares of Khyati Retail & Eatery Pvt Ltd. The value of the same is reported at book value. We have not been provide with any evidence to confirm that the fair value of the investment has matched the book value.*

**For M/s. MAAK & Associates,**  
[Firm Registration no. 135024W]  
Chartered Accountants



**CA Marmik Shah**  
Partner

Mem no.: 133926

UDIN: 24133926BKCJTD7561

Place: Ahmedabad  
Date: 12<sup>th</sup> August, 2024



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KMEL/LIST/BSE/REG-30/OUTCOME/RED-CAP/08-2024

Date: 12<sup>th</sup> August, 2024

To,  
BSE Limited,  
Corporate Relation Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Steet, Mumbai-400 001,  
Maharashtra, India

SUB: (1) Intimation of the outcome of the meeting of the board of held on August 12, 2024.  
(2) Proposed Scheme of reduction of Equity Share capital of Khyati Multimedia Entertainment Limited ("Company") pursuant to Sections 66 and other applicable provisions of the Companies Act, 2013 ("Scheme")

Ref: (1) Disclosures under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("Listing Regulations")  
(2) Our Scrip Code: **531692/ SYMBOL: KHYATI**

With reference to above subject the Company wishes to inform you that the board of directors of the Company ("the Board") at its meeting held today, Monday August 12, 2024, approved the draft Scheme.

The Scheme, inter alia, provides for the following:

1. The Scheme provides for the reduction of paid-up share capital of the Company by 90%, on proportionate basis and writing off accumulated losses against such reduction of capital.
2. The Reduction of Capital shall be on proportionate basis and all the pre-Scheme shareholders will remain as the shareholders of the Company even after the Scheme in the same proportion.
3. Upon reduction of Capital, the total issued and paid-up Equity Share Capital of the Company shall be reduced from Rs. 10,80,02,000/- divided into 1,08,00,200 Equity Shares of Rs. 10 each, fully paid-up, to Rs. 1,08,00,200/- divided into 10,80,020 Equity Shares of Rs. 10 each, fully paid-up.
4. The debit balance of Profit & Loss Account of the Company will be written off to the extent of amount of the aforesaid reduction of share capital. Any amount left after writing off the debit balance of Profit & Loss Account will be credited to the Capital Reserve Account in the books of the Company.

**The Meeting Commenced at 17.30 P.M. and conclude at 18.00 P.M.**

You are Requested to take the Above information on your records and oblige.



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Kindly take the same on record.

Thanking You,

For, Khyati Multimedia Entertainment Limited

A handwritten signature in black ink, appearing to read 'K. J. Patel', is written over the printed name.

**Kartik Jasubhai Patel**  
**Chairman And Managing Director**  
**DIN: 00047862**



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### Annexure- I

Disclosures required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 and other disclosures

Sr. No.	Details of Event that needs to be Provided	Information of Such Event(s)
a	Details and Reasons for Restructuring	<p>This Scheme provides for undertaking capital reduction of Khyati Multimedia-Entertainment Limited (hereinafter referred as "KHYATI or "the Company"), whereby the paid-up share capital of the "KHYATI" shall be reduced from Rs. 10,80,02,000/- divided into 10,80,02,00 Equity Shares of Re.10/- each fully paid-up to 1,08,00,200/- divided into 10,80,020 equity shares of Re.10/- each fully paid-up and that such reduction be effected by reducing the paid up capital amounting to Rs 9,72,01,800 accumulated losses.</p> <p>Further, the Company also propose to adjust the general reserve account of Rs. 9,72,01,800/-by adjusting in debit balance of General Reserve Account and therefore the total amount of adjustment in debit balance of General Reserve Account is aggregating to Rs. 9,72,01,800/-The reduction of Capital will be to the extent of Rs.9,72,01,800/- (the existing 100 Equity Shares of Rupee 10/- each shall be reorganized into 10 Equity Shares of Rupee 10/- each fully paid up). The debit balance of General Reserve Account of the Company will be written off to the extent of amount of the aforesaid reduction of share capital and General Reserve.</p>
b	Quantitative And/ Or Qualitative Effect Of Restructuring	<p>Upon the Scheme becoming effective, the Existing Paid Up Equity Share Capital from Rs. 10,80,02,000/- (Rupees Ten Crore Eight Lakhs Two thousand Only) divided into 10,80,020 Equity Shares of Rs. 10/- (Rupees Ten Only) each fully paid up shall be reduced to Rs. 10800200/- (Rupees One Crore Eight Lakh Two Thousand only) divided into 10,80,020 Equity Shares of Re.10/- (Rupee Ten Only) each fully paid up and that such reduction be effected by reducing the paid up capital value of Company from Rs. 108002000/- to Rs. 10,800,200 divided into 10,80,020 Equity Shares, which is loss i.e. Debit balance in Profit &amp; Loss Account.</p>
c	Details Of Benefit, If Any, To The	<p>The Scheme of Reduction of Capital does not result in any benefits to the Promoter / Promoter</p>



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	Promoter/Promoter Group/Group Companies From Such Proposed Restructuring	Group/Group Companies because there is no Change in percentage (%) of their shareholding.
d	Brief Details of Change in Shareholding Pattern (If Any) Of All Entities	The shareholding of each shareholder will reduce by 90% i.e. if a shareholder is holding 100 equity shares of the company then such shareholder will continue to hold 10 equity shares of the Company only post capital reduction as envisages hereinabove.