



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/03-2024
DATED: 30th May 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 Audited Financial Result of the Company for the 4th Quarter and Year ended on 31st March 2024 along with Report of Auditors and other documents.

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) Audited Financial Result in prescribed format for the 4th Quarter and Cumulative for 12 Months (Annual) for the year ended on 31st March 2024 prepared on IND AS Compliant Standalone Basis.
- (2) Ind AS Compliant Standalone Audited Balance Sheet for the year (12 Months) Ended on 31/03/2024.
- (3) Cash Flow statement prepared in compliance to IND AS on Standalone basis for the financial year ended on 31/03/2024.
- (4) Report of the Auditors on Standalone, IND AS Compliant Audited Financial Results for the Quarter and 12 Months ended 31st March 2024.



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(5) ANNEXURE-B being statement of Impact on audited financial results on audit qualifications by the auditors signed by the directors.

(6) Please note that the Company operates only in one segment of Multimedia and Entertainment business and digital marketing. Hence, segment wise reporting is not applicable, hence not given here with.

THE MEETING WAS STARTED AT 5.30 P.M. AND HAS CONCLUDED AT 6.45 P.M.

Kindly acknowledge receipt of the above documents.

Thanking you, we remain,

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

A handwritten signature in blue ink, appearing to be 'K. J. Patel'.

KARTIK J PATEL
MANAGING DIRECTOR
DIN: 00047862

Khyati Multimedia Entertainment Limited

CIN : L92199GJ1995PLC024284

Reg. Offc.: 100, CHINUBHAI TOWERS, 1ST FLOOR, OPP: HANDLOOM HOUSE, ASHRAM ROAD,

NAVRANGPURA, AHMEDABAD GUJARAT 380009 INDIA

STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER ENDED ON 31ST MARCH, 2024

(Rs. In lakh except per share data)

Particulars	Quarter ended on			Year Ended on	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1 Revenue from operations	91.70	0.35	1.04	96.29	4.74
2 Other income	-	-	-	0.004	-
3 Total Income (1+2)	91.70	0.35	1.04	96.29	4.74
Expenses					
a. Purchases	6.91	0.30	0.91	10.90	4.12
b. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
4 c. Employee benefits expense	1.29	1.72	1.29	5.59	5.19
d. Finance costs	-	-	-	-	-
e. Depreciation & amortisation expense	-	-	0.01	-	0.04
f. Other expenses	59.26	3.02	3.81	67.87	15.79
Total Expenses	67.46	5.05	6.02	84.35	25.13
5 Profit / (Loss) before exceptional items and tax (3-4)	24.24	(4.70)	(4.98)	11.93	(20.40)
6 Exceptional items					
7 Profit / (Loss) before tax (5+6)	24.24	(4.70)	(4.98)	11.93	(20.40)
8 Tax expense:					
Current tax					
Deferred tax	3.00	-	(5.22)	3.00	(5.22)
9 Profit (Loss) for the period from continuing operations (7-8)	21.24	(4.70)	0.24	8.93	(15.18)
10 Profit/(loss) from discontinuing operations before Tax					
11 Tax expense of discontinuing operations					
12 Profit/(loss) from Discontinuing operations (after tax) (10-11)					
13 Profit / (Loss) for the period (9+12)	21.24	(4.70)	0.24	8.93	(15.18)
14 Other Comprehensive Income					
<i>Items that will not be reclassified subsequently to profit or loss</i>					
Income tax relating to items that will not be reclassified to profit or loss					
Income tax relating to items that will be reclassified to profit or loss					
Other Comprehensive Income, net of tax					
15 Total Comprehensive Income for the period (13+14)	21.24	(4.70)	0.24	8.93	(15.18)
16 Earnings Per Share of Rs. 10/- each (for continuing operations)					
- Basic	0.20	(0.04)	0.002	0.08	(0.14)
- Diluted	0.20	(0.04)	0.002	0.08	(0.14)
17 Earnings Per Share of Rs. 10/- each (for discontinued operations)					
- Basic					
- Diluted					
18 Earnings Per Share of Rs. 10/- each (for discontinued & continuing operations)					
- Basic	0.20	(0.04)	0.00	0.08	(0.14)
- Diluted	0.20	(0.04)	0.00	0.08	(0.14)

Place: Ahmedabad
Date : 30th May 2024

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
KHYATI MULTIMEDIA ENTERTAINMENT LIMITED


(KARTIK) PATEL
Chairman & Managing Director
DIN No : 00047862

Notes:

- 1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 30th, May, 2024
- 2 The financial results of the company have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the companies Act, 2013 read with relevant rules there under and in terms with regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) regulations 2015 and SEBI circular dated 5th July 2016.
- 3 The figures for the quarter ended 31 March 2024, as reported in the financial results, are the balancing figures between the audited figures in respect of the full financial year and published figures of nine months ended 31st December, 2023. The figures for the nine months ended 31st December 2023 have been subjected to limited review by the statutory auditors.
- 4 Earning per share for the quarter and year ended has been calculated as per weighted average formula and diluted Earning per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities if any.
- 5 The current tax and Deferred Tax impact and calculations are done on Year End basis.
- 6 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad
Date : 30th May 2024

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
KHYATI MULTIMEDIA ENTERTAINMENT LIMITED


(KARTIK PATEL)
Chairman & Managing Director
DIN No : 00047862

Khyati Multimedia Entertainment Limited

CIN : L92199GJ1995PLC024284

Reg. Offc.: 100, CHINUBHAI TOWERS, 1ST FLOOR, OPP: HANDLOOM HOUSE, ASHRAM ROAD,
NAVRANGPURA, AHMEDABAD GUJARAT 380009 INDIA

STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 31st March,2024	As at 31st March,2023
ASSETS		
1) Non-current assets		
(a) Property, Plant and Equipment	0.03	0.03
(b) Capital work-in-progress	-	-
(c) Intangible assets under development	-	-
(d) Financial Assets		
(i) Investments	36.40	36.40
(ii) Loans	-	-
(iii) Security Deposit	-	-
(iv) Other Financial Assets	-	-
(e) Income Tax Assets	-	-
(f) Deferred tax assets (net)	15.15	18.15
(g) Other Non-Current Assets	208.75	208.75
Total Non-Current Assets	260.32	263.32
2) Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade receivables	6.50	-
(ii) Cash and cash equivalents	47.10	0.90
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	-	-
(v) Other Financial Assets	0.24	4.95
(c) Other current assets	3.07	1.24
Total Current Assets	56.91	7.09
Total Assets	317.23	270.41
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1080.02	1,080.02
(b) Other Equity	(878.49)	(887.42)
Total Equity	201.53	192.60
LIABILITIES		
1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other Long term Liabilities	109.37	72.87
Total Non-current Liabilities	109.37	72.87
2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	-	-
total outstanding dues to Micro and small enterprises	-	-
total outstanding dues to creditors other than micro and small enterprise	4.50	4.76
(iii) Other financial liabilities	-	-
(b) Other current liabilities		
(c) Provisions	0.004	0.08
(d) Current Tax Liabilities (Net)	1.83	0.10
Total Current Liabilities	6.33	4.94
Total Equity and Liabilities	317.23	270.41

Place: Ahmedabad
Date : 30th May 2024

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
KHYATI MULTIMEDIA ENTERTAINMENT LIMITED


(KARTIK J PATEL)
Chairman & Managing Director
DIN No : 00047862

Khyati Multimedia Entertainment Limited

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CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2024

Particulars	2023-24	2022-23
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	11.93	(20.40)
Profit on Sale of Car	-	-
Depreciation	-	0.04
Operating profit before working capital changes	11.94	(20.35)
Adjustments for changes in working capital		
Increase/(Decrease) in Trade payables	(0.27)	(0.43)
Increase/(Decrease) in Current liabilities and provisions	1.73	(0.02)
(Increase)/Decrease in Long term loans and advances	-	-
(Increase)/Decrease in Other Current Assets	2.89	(2.62)
(Increase)/Decrease in Other Trade Receivables	(6.50)	6.16
Cash generated from operations	(2.15)	3.10
Net cash generated from operating activities	9.79	(17.25)
B. CASH FLOW FROM INVESTING ACTIVITIES	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase of borrowing	36.50	6.00
Net Increase/(decrease) in cash and cash equivalents	46.29	-11.25
Opening balance	0.90	12.09
Closing balance	47.10	0.90

Place: Ahmedabad
Date : 30th May 2024

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
KHYATI MULTIMEDIA ENTERTAINMENT LIMITED



(KARTIKU PATEL)
Chairman & Managing Director
DIN No : 00047862



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ANNEXURE B

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results - (Standalone)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2024				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Amount Rs. In Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) Amount Rupees in Lakhs
	1	Turnover / Total income	96.29	96.29
	2	Total Expenditure	84.35	84.35
	3	Net Profit/(Loss)	8.93	8.93
	4	Earnings Per Share (In Rupees)	0.08	0.08
	5	Total Assets	317.23	317.23
	6	Total Liabilities	317.23	317.23
	7	Net Worth	201.53	201.53
	8	Any other financial item(s) (as felt appropriate by the management)	NIL	NIL
II.	Audit Qualification (each audit qualification separately): <i>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</i> 1. Type of Audit Qualification: Qualified Opinion / Disclaimer of Opinion / Adverse Opinion a. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing b. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The Audit qualification is self-explanatory and quantified. MANAGEMENT VIEWS: The Company is pursuing the matter with the party to whom advances were given for its recovery. It is also sending reminders time and again for repayment thereof. If the company could not recover this amount, the Loans and Advances given shall become doubtful of recovery and will have to be written off/ adjusted. If it is written off/ adjusted the financial loss for the Company will increase to the extent of amount written off and the debit balance of			



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profit and loss account will stand increased in the Balance sheet accordingly.

c. **For Audit Qualification(s) where the impact is not quantified by the auditor:**

(i) **Management's estimation on the impact of audit qualification:**

As audit Qualification is self-explanatory and quantified by the auditors.

(ii) **If management is unable to estimate the impact, reasons for the same:**

As per reply in para 1(b) above.

(III) Auditors' Comments on (i) or (ii) above:

Auditors' comments are self-explanatory and quantified and reported in their Audit report.

III. Signatories:

• **Managing Director**

Kartik J Patel

• **CFO**

Deepa J Gidwani.

• **Audit Committee Chairman** Rao Kamal Kant.

• **Company Secretary**

Devilal J. Shah

• **Statutory Auditor** □

For MAAK And Associates,
Chartered Accountants,

(Marmik G Shah)

Partner

Membership No. 133926

FRN: 135024W



Place: Ahmedabad

Date: 30TH MAY 2024

INDEPENDENT AUDITORS' REPORT on Audited Standalone Quarterly financial Result and Year to Date Results KHYATI MULTIMEDIA ENTERTAINMENT LIMITED Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO THE BOARD OF DIRECTORS OF KHYATI MULTIMEDIA ENTERTAINMENT LIMITED

Qualified Opinion

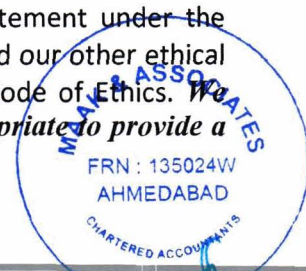
We have audited the accompanying standalone annual financial results of **Khyati Multimedia Entertainment Limited** ("the Company"), for the quarter ended 31st March, 2024 and the year to date results for the period from 1st April, 2023 to 31st March, 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations') including relevant circulars issued by the Securities and Exchange Board of India (SEBI) from time to time.

In our opinion and to the best of our information and according to the explanations given to us, *except for the matters stated in paragraph basis of qualified opinion* the statement:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. Gives 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 31st March 2024, its Profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis of Qualified Opinion

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 standalone 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

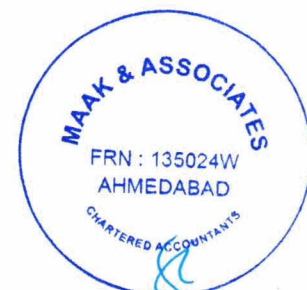
Management's and Those Charged with Governance Responsibilities for the Statement

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI Circular. 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the Statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is 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 aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these standalone financial statements.

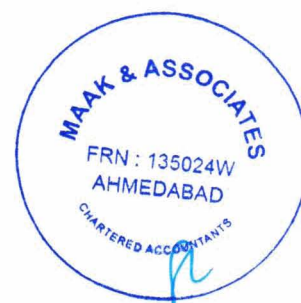


As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedure responsive to those risk, and obtain 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 omission, misrepresentation, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedure that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control 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 the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.



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 provided with any evidence to confirm that the fair value of the investment has matched the book value.

Other Matter

The Statement includes the financial results for the quarter ended 31st March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to audit by us.

Date: 30th May 2024
Place: Ahmedabad
UDIN: 24133926BKCJPI5413

For, MAAK & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Reg No.:135024W




MARMIK G SHAH
Partner
M.No. : 133926