



KHYATI MULTIMEDIA - ENTERTAINMENT LIMITED

Office : 100, Chinubhai Towers, Opp. Handloom House, Ashram Road, Ahmedabad - 380 009.

Phone : (079) 26584335, 26582983, 26588683 Email ID : khyatimulti@gmail.com

OUR COMPANY CN: L92199611955PLC024284

KMEL/LIST/BSEL/CL-33/RESULT/09-2024

DATED: 13th November 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 2nd Quarter ended on 30th September 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 2nd Quarter ended 30th September 2024 of the F Y 2024-25 prepared on IND AS Compliant Standalone Basis.
- (2) Un-Audited Statement of Assets and Liabilities for the half year ended 30/09/2024
- (3) Un-Audited Statement of Cash flow for the half year ended 30/09/2024
- (4) Limited Review Report of the Auditors on Standalone, IND AS Compliant Un-audited Financial Results for the 2nd Quarter ended 30th September 2024.
- (5) 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.



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Cin - L92199GJ1995PLCO24284

Kindly acknowledge receipt of the above documents.

Thanking you, we remain,

Yours faithfully,

**BY ORDER OF THE BOARD OF DIRECTORS OF
FOR, KHYATI MULTIMEDIA- ENTERTAINMENT LTD,**

A handwritten signature in blue ink, appearing to read 'K. R. Rao'.

KAMAL KANT RAO

DIRECTOR

DIN: 02576450

Enclosure: Unaudited Financial Results

Khyati Multimedia Entertainment Limited

CIN: L92199GJ1995PLC024284

Registered Office: 100, Chinubhai Towers, Ashram Road, Handloom house, Navrangpura, Ahmedabad, Gujarat, 380009

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT
FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

SR. No.	PARTICULARS.	QUARTERS ENDED ON			HALF YEAR ENDED ON		YEAR ENDED ON
		30-09-24	30-06-24	30-09-23	30-09-24	30-09-23	31-03-24
		REVIEWED	REVIEWED	REVIEWED	REVIEWED	REVIEWED	AUDITED
	INCOMES						
1	Revenue from Operations (Net of Taxes)	116.70	66.67	1.48	183.37	4.24	96.29
2	Other Business Income	-	-	-	-	-	-
3	Total Income (I + II)	116.70	66.67	1.48	183.37	4.24	96.29
4	Expenses						
	(a) Purchase of Stock in Trade.	12.82	9.73	1.28	22.55	3.69	10.90
	(b) Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	-	-	-	-	-	-
	(c) Employees Cost.	1.82	1.29	1.29	3.11	2.58	5.59
	(d) Finance Cost	-	-	-	-	-	-
	(e) Depreciation and Amortisation Expenses	0.05	-	-	0.05	-	0.04
	(f) Other Expenses	19.74	233.23	3.74	252.97	5.59	67.87
	TOTAL EXPENSES (IV (a to f))	34.43	244.25	6.31	278.68	11.86	84.40
5	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	82.26	(177.58)	(4.84)	(95.32)	(7.61)	11.89
6	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
7	Profit/ (Loss) Before Tax. (V-VI)	82.26	(177.58)	(4.84)	(95.32)	(7.61)	11.89
8	TAX EXPENSES.						
	(a) Current Tax.	-	-	-	-	-	-
	(b) Deffered Tax.	-	-	-	-	-	3.00
	Total Tax Expenses.	-	-	-	-	-	3.00
9	Profit (Loss) for the period from continuing operations (VI - VIII)	82.26	(177.58)	(4.84)	(95.32)	(7.61)	8.89
10	Profit/(loss) from discontinuing operations before Tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (X - XI)	-	-	-	-	-	-
13	Profit / (Loss) for the period (IX + XII)	82.26	(177.58)	(4.84)	(95.32)	(7.61)	8.89
14	Other Comprehensive Income						
	Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Items that will be reclassified subsequently 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 (IX+X)	-	-	-	-	-	-
16	Paid up Equity Share Capital (Amount in lacs) Rs. 10 Face value per share)	1,080.02	1,080.02	1,080.02	1,080.02	1,080.02	1,080.02
17	Other Equity Capital (Reserve & Surplus)						
18	Earning Per Share (EPS) from Continuing Operations (Not Annualized)						
	(i) Basic.	0.76	(1.64)	(0.04)	(0.88)	(0.07)	(0.08)
	(ii) Diluted.	0.76	(1.64)	(0.04)	(0.88)	(0.07)	(0.08)
	Earning Per Share (EPS) from Discontinuing Operations (Not Annualized)						
	(i) Basic.	-	-	-	-	-	-
	(ii) Diluted.	-	-	-	-	-	-
20	Earning Per Share (EPS) from Continuing operations & Discontinuing Operations (Not Annualized)						
	(i) Basic.	0.76	(1.64)	(0.04)	(0.88)	(0.07)	(0.08)
	(ii) Diluted.	0.76	(1.64)	(0.04)	(0.88)	(0.07)	(0.08)

NOTES:

- 1 This Statement has been prepared in accordance with companies (Indian accounting standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act,2013 and other recognised accounting practice and policies to the extent applicable.
- 2 The above Financial Results have been reviewed by the Audit Committee in its meeting held on 13th November 2024 and the same were adopted by the Board of Directors in their meeting held on the same date. These results are subjected to Limited Review by Statutory Auditors The Management has exercised necessary deligence to ensure that the financial results provide a true and fair view of the company's affairs.
- 3 The Company Operates only in One Segment, hence separate Segment wise reporting is not applicable and not given here with.
- 4 Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

BY ORDER OF THE BOARD OF DIRECTORS OF
KHYATI MULTIMEDIA ENTERTAINMENT LIMITED.



DATE : 13/11/2024
PLACE : AHMEDABAD

(KAMALKANT R RAO)
DIRECTOR
DIN: 02576450

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

Particulars	As at 30th September,2024	As at 31st March,2024
	REVIEWED	AUDITED
ASSETS		
1) Non-current assets		
(a) Property, Plant and Equipment	0.43	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	15.15
(g) Other Non-Current Assets	208.75	208.75
Total Non-Current Assets	260.73	260.32
2) Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade receivables	-	6.50
(ii) Cash and cash equivalents	1.50	47.10
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	-	-
(v) Other Financial Assets	6.62	0.24
(c) Other current assets	17.13	3.07
Total Current Assets	25.25	56.91
Total Assets	285.98	317.23
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,080.02	1,080.02
(b) Other Equity	(973.80)	(878.49)
Total Equity	106.22	201.53
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	126.37	109.37
Total Non-current Liabilities	126.37	109.37
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	1.56	4.50
(iii) Other financial liabilities	51.04	
(b) Other current liabilities		
(c) Provisions	0.50	0.004
(d) Current Tax Liabilities (Net)	0.29	1.83
Total Current Liabilities	53.39	6.33
Total Equity and Liabilities	285.98	317.23

BY ORDER OF THE BOARD OF DIRECTORS OF
KHYATI MULTIMEDIA ENTERTAINMENT LIMITED.



(KAMALKANT R RAO)
DIRECTOR
DIN: 02576450

DATE : 13/11/2024
PLACE : AHMEDABAD

Cash flow Statement For the period ended 30th September,2024			
			(Rs. in lakhs)
Sr No.	Particulars	Six months Ended	Six months Ended
		30/09/2024	30/09/2023
		REVIEWED	REVIEWED
A.	Cash flow from operating activities		
	Net profit before tax	(95.32)	(7.61)
	Depreciation	0.05	-
	Provision of expense	0.50	0.004
	Operating profit before working capital changes	(94.77)	(7.61)
	Adjustments for:-		
	Movements in working capital :		
	Increase/(Decrease) in Trade payables	(3.03)	1.58
	Increase/(Decrease) in Current Liabilities and provisions	49.91	(0.18)
	(Increase)/ decrease in Short term loans and advances	(6.47)	(3.40)
	(Increase)/ decrease in other Current Assets	(14.15)	(0.04)
	(Increase)/ decrease in other Trade Receivables	6.41	(2.34)
	Cash generated from operations	(62.11)	(11.98)
	Income tax paid		
	Net cash inflow/(outflow) from operating activities	(62.11)	(11.98)
B.	Cash flow from investing activities		
	Increase in Loans & Advances	-	-
	Repayment of Loans & Advances	-	-
	Additions in Fixed Assets	(0.47)	-
	Deletions in Fixed Assets	-	-
	Increase/(Decrease) in Deposits	-	-
	Interest Received	-	-
	Net cash inflow / (outflow) from investing activities	(0.47)	-
C.	Cash inflow/(outflow) from financing activities		
	Unsecured Loans Taken	16.99	13.50
	Proceeds from other long term liabilities	-	-
	Financial expenses	-	-
	Net cash inflow / (outflow) used in financing activities	16.99	13.50
	Net changes in cash and cash equivalents	(45.60)	1.51
	Opening Cash and cash equivalents	47.10	0.90
	Closing Cash and cash equivalents	1.50	2.41

BY ORDER OF THE BOARD OF DIRECTORS OF
KHYATI MULTIMEDIA ENTERTAINMENT LIMITED.



(KAMALKANT R RAO)
DIRECTOR
DIN: 02576450

DATE : 13/11/2024
PLACE : AHMEDABAD

Limited review report on unaudited financial results for the quarter ended 30th September 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 September, 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:*

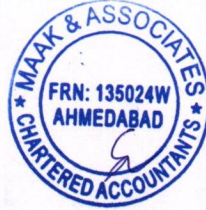


Advance against Land (Unsecured, considered good) amounting to Rs 2,08,75,000 has been paid to certain parties as advance against land over the years but the land registration has not yet been completed. We have also not been provided with the registered agreements or party confirmations for the said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



A handwritten signature in blue ink, appearing to read "Marmik Shah".

CA Marmik Shah
Partner
Mem no.: 133926
UDIN: 24133926BKCKDJ7515

Place: Ahmedabad
Date: 13/11/2024