



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

KMEL/LIST/BSE/RESULT /REG 33(3)(a)/11-2021

DATE: 13TH November, 2021

To

BSE LIMITED

Corporate Relation Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Maharashtra India

Sub: Submission of Un-Audited financial Quarterly and Half Yearly Results with Limited Review Report along as per Regulation 33(3)(a) of SEBI (Listing Obligations and Disclosure Requirement) for the quarter ended as on 30/09/2021.

Symbol ID: KHYATI ISIN: INE593B01030 Code: 531692

Please find enclosed herewith the Un-Audited Financial Quarterly and Half-Yearly Results with Limited Review Report as per Regulation 33(3)(a) of SEBI (Listing Obligations and Disclosure Requirement) for the quarter ended as on 30/09/2021.

Request to update your records.

Thanking You.

Yours faithfully

FOR KHYATI MULTIMEDIA ENTERTAINMENT LIMITED,

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

Encl: - 1) FINANCIAL UN-AUDITED QUARTERLY AND HALF YEARLY RESULTS ENDED AS ON 30/09/2021.

KHYATI MULTIMEDIA ENTERTAINMENT LIMITED

CIN: L92199GJ1995PLC024284

REG. OFFC.: 100, Chinubhai Towers, Ashram Road, Opp Handloom House, Navrangpura, Ahmedabad, Gujarat, 380009

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2021

(AMOUNT RS. IN LACS)

SR. No.	PARTICULARS.	QUARTER ENDED ON	QUARTER ENDED ON	QUARTER ENDED ON	HALF YEAR ENDED ON	HALF YEAR ENDED ON	YEAR ENDED ON
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		REVIEWED	REVIEWED	REVIEWED	REVIEWED	REVIEWED	AUDITED
INCOMES							
1	Revenue from Operations (Net of Taxes)	5.19	0.77	0.17	5.95	0.17	4.77
2	Other Business Income	-	-	-	-	-	0.03
3	Total income (I + II)	5.19	0.77	0.17	5.95	0.17	4.80
Expenses							
4	Purchase of Stock in Trade.	4.51	0.67	0.15	5.18	0.15	4.14
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	-	-	-	-	-	-
(c)	Employees Cost.	1.14	1.14	0.92	2.28	2.06	3.90
(d)	Finance Cost	-	-	-	-	-	-
(e)	Depreciation and Amortisation Expenses	0.01	0.01	0.01	0.02	0.02	0.04
(f)	Other Expenses	1.92	1.64	1.79	3.56	3.29	8.63
	TOTAL EXPENSES (IV (a to f))	7.58	3.46	2.87	11.04	5.52	16.71
5	Profit/(Loss) before Exceptional Items and Tax. (III-IV)	(2.39)	(2.69)	(2.70)	(5.09)	(5.35)	(11.91)
6	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
7	Profit/ (Loss) Before Tax. (V-VI)	(2.39)	(2.69)	(2.70)	(5.09)	(5.35)	(11.91)
TAX EXPENSES.							
(a)	Current Tax.	-	-	-	-	-	-
(b)	Deffered Tax.	-	-	-	-	-	(7.11)
	Total Tax Expenses.	-	-	-	-	-	(7.11)
9	Profit (Loss) for the period from continuing operations (VI - VIII)	(2.39)	(2.69)	(2.70)	(5.09)	(5.35)	(4.80)
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)	(2.39)	(2.69)	(2.70)	(5.09)	(5.35)	(4.80)
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)	(863.86)	-	(860.30)	(863.86)	(860.30)	(863.86)
18 Earning Per Share (EPS) from Continuing Operations (Not Annualized)							
(i)	Basic.	(0.02)	(0.02)	(0.02)	(0.05)	(0.05)	(0.08)
(ii)	Diluted.	(0.02)	(0.02)	(0.02)	(0.05)	(0.05)	(0.08)
19 Earning Per Share (EPS) from Discontinuing Operations (Not Annualized)							
(i)	Basic.	-	-	(0.02)	-	(0.05)	-
(ii)	Diluted.	-	-	(0.02)	-	(0.05)	-
20 Earning Per Share (EPS) from Continuing operations & Discontinuing Operations (Not Annualized)							
(i)	Basic.	(0.02)	(0.02)	(0.02)	(0.05)	(0.05)	(0.08)
(ii)	Diluted.	(0.02)	(0.02)	(0.02)	(0.05)	(0.05)	(0.08)



NOTES:

- 1 The Company has adopted Indian Accounting Standards (IND AS) w.e.f. 1s April 2017 and accordingly these financial statements are prepared in accordance with the recognition and measurement principles laid down in the IND-AS 34 (Interim Financial Reporting) prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial Results have been presented in accordance with IND AS 101 (First Time Adoption of IND-AS.)
- 2 The above Financial Results have been reviewed by the Audit Committee in its meeting held on 13th November 2021 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 diligence 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.

DATE : 13th November,2021
PLACE : AHMEDABAD

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

(KARSHK J PATEL)
MANAGING DIRECTOR
DIN: 0047862

KHYATI MULTIMEDIA ENTERTAINMENT LIMITED

CIN: L92199GJ1995PLC024284

REG. OFFC.: 100, Chinubhai Towers, Ashram Road, Opp Handloom House, Navrangpura, Ahmedabad, Gujarat, 380009

STATEMENT OF ASSETS AND LIABILITIES

Standalone Statement of Asset and Liabilities as on 30th September, 2021

(Rs. in lakhs)

Particulars	As at 30th September, 2021	As at 31st March, 2021
	REVIEWED	AUDITED
ASSETS		
1) Non-current assets		
(a) Property, Plant and Equipment	0.08	0.10
(b) Capital work-in-progress	-	-
(c) Intangible assets under development	-	-
(d) Financial Assets		
(i) Investments	-	-
(ii) Loans	36.40	36.40
(iii) Security Deposit	-	-
(iv) Other Financial Assets	-	-
(e) Income Tax Assets	-	-
(f) Deferred tax assets (net)	-	-
(g) Other Non-Current Assets	10.11	10.11
Total Non-Current Assets	208.75	208.75
	255.34	255.36
2) Current assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade receivables	8.73	3.51
(ii) Cash and cash equivalents	0.93	0.89
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	-	-
(v) Other Financial Assets	-	-
(c) Other current assets	4.54	1.34
	0.79	0.67
Total Current Assets	14.98	6.41
Total Assets	270.33	261.78
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,080.02	1,080.02
(b) Other Equity	(868.94)	(863.86)
Total Equity	211.08	216.16
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	55.87	43.62
Total Non-current Liabilities	55.87	43.62
2) Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
total outstanding dues to Micro and small enterprises	3.13	1.91
total outstanding dues to creditors other than micro and small enterprise	-	-
(iii) Other financial liabilities	-	-
(b) Other current liabilities		
(c) Provisions	0.26	-
(d) Current Tax Liabilities (Net)	-	0.08
Total Current Liabilities	3.39	1.99
Total Equity and Liabilities	270.33	261.77

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

(KARTIK J. PATEL)
MANAGING DIRECTOR

00047862

DATE : 13th November, 2021
PLACE : AHMEDABAD

KHYATI MULTIMEDIA ENTERTAINMENT LIMITED

CIN: L92199GJ1995PLC024284

REG. OFFC.: 100, Chinubhai Towers, Ashram Road, Opp Handloom House, Navrangpura, Ahmedabad, Gujarat, 380009

Cash flow Statement For the period ended 30th September,2021

(Rs. in lakhs)

Sr No.	Particulars	Six months Ended	Six months Ended
		30/09/2021	30/09/2020
		REVIEWED	REVIEWED
A. Cash flow from operating activities			
	Net profit before tax	(5.09)	(5.35)
	Depreciation	0.02	0.02
	Operating profit before working capital changes	(5.07)	(5.33)
	Adjustments for:-		
	Movements in working capital :		
	Increase/(Decrease) in Trade payables	1.22	(6.47)
	Increase/(Decrease) in Current Liabilities and provisions	0.18	(0.11)
	(Increase)/ decrease in Short term loans and advances	(3.20)	-
	(Increase)/ decrease in other Current Assets	(0.12)	(2.84)
	(Increase)/ decrease in other Trade Receivables	(5.22)	7.34
	Cash generated from operations	(12.21)	(7.41)
	Income tax paid		
	Net cash inflow/(outflow) from operating activities	(12.21)	(7.41)
B. Cash flow from investing activities			
	Increase in Loans & Advances	-	-
	Repayment of Loans & Advances	-	-
	Additions in Fixed Assets	-	-
	Deletions in Fixed Assets	-	-
	Increase/(Decrease) in Deposits	-	-
	Interest Received	-	-
	Net cash inflow / (outflow) from investing activities	-	-
C. Cash inflow/(outflow) from financing activities			
	Unsecured Loans Taken	12.25	7.50
	Proceeds from other long term liabilities	-	-
	Financial expenses	-	-
	Net cash inflow / (outflow) used in financing activities	12.25	7.50
	Net changes in cash and cash equivalents	0.04	0.10
	Opening Cash and cash equivalents	0.89	0.54
	Closing Cash and cash equivalents	0.93	0.64

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

DATE : 13th November,2021

PLACE : AHMEDABAD


(KARTIK J PATEL)
MANAGING DIRECTOR
DIN: 0047862

Limited review report on unaudited financial results for the quarter and half year ended 30th September 2021 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 and half year ended 30th September, 2021 ("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 cr. 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,
Chartered Accountants**

**Place: Ahmedabad
Date: 13/11/2021**



**FRN No.135024W
(Marmik G. Shah)
Partner
Mem.No.133926
UDIN:21133926AAAANV8371**

