



## 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)/11-2023**

**DATE: 09<sup>th</sup> November, 2023**

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 30/09/2022.**

**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 30/09/2023.

Request to update your records.

Board Meeting Commenced at 06:30 PM Concluded at 6:50 P.M.

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 30/09/2022.  
2) LIMITED REVIEW REPORT FOR THE SEPTEMBER 30,2022

## 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 2023

(AMOUNT RS. IN LACS)

SR. No.	PARTICULARS.	QUARTERS ENDED ON			HALF YEAR ENDED ON		YEAR ENDED ON
		30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
		REVIEWED	REVIEWED	REVIEWED	REVIEWED	REVIEWED	AUDITED
	<b>INCOMES</b>						
1	Revenue from Operations (Net of Taxes)	1.48	2.77	2.34	4.24	3.35	4.74
2	Other Business Income	-	-	-	-	-	-
3	<b>Total Income (I + II)</b>	<b>1.48</b>	<b>2.77</b>	<b>2.34</b>	<b>4.24</b>	<b>3.35</b>	<b>4.74</b>
	<b>Expenses</b>						
(a)	Purchase of Stock in Trade.	1.28	2.41	2.04	3.69	2.91	4.12
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	-	-	-	-	-	-
(c)	Employees Cost.	1.29	1.29	1.14	2.58	2.28	5.19
(d)	Finance Cost	-	-	-	-	-	-
(e)	Depreciation and Amortisation Expenses	-	-	0.01	-	0.02	0.04
(f)	Other Expenses	3.74	1.85	2.35	5.59	3.90	15.79
	<b>TOTAL EXPENSES (IV (a to f))</b>	<b>6.31</b>	<b>5.55</b>	<b>5.54</b>	<b>11.86</b>	<b>9.11</b>	<b>25.14</b>
5	<b>Profit/(Loss) before Exceptional Items and Tax. (III-IV)</b>	<b>(4.84)</b>	<b>(2.78)</b>	<b>(3.20)</b>	<b>(7.61)</b>	<b>(5.76)</b>	<b>(20.40)</b>
6	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
7	<b>Profit/ (Loss) Before Tax. (V-VI)</b>	<b>(4.84)</b>	<b>(2.78)</b>	<b>(3.20)</b>	<b>(7.61)</b>	<b>(5.76)</b>	<b>(20.40)</b>
8	<b>TAX EXPENSES.</b>						
(a)	Current Tax.	-	-	-	-	-	-
(b)	Deffered Tax.	-	-	-	-	-	(5.22)
	Total Tax Expenses.	-	-	-	-	-	(5.22)
9	<b>Profit (Loss) for the period from continuing operations (VI - VIII)</b>	<b>(4.84)</b>	<b>(2.78)</b>	<b>(3.20)</b>	<b>(7.61)</b>	<b>(5.76)</b>	<b>(15.18)</b>
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	<b>Profit / (Loss) for the period (IX + XII)</b>	<b>(4.84)</b>	<b>(2.78)</b>	<b>(3.20)</b>	<b>(7.61)</b>	<b>(5.76)</b>	<b>(15.18)</b>
14	<b>Other Comprehensive Income</b>						
	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	<b>Total Comprehensive Income (IX+X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
16	Paid up Equity Share Capital (Amount in lacs) Rs. 10 Face value per share)	<b>1,080.02</b>	<b>1,080.02</b>	<b>1,080.02</b>	<b>1,080.02</b>	<b>1,080.02</b>	<b>1,080.02</b>
17	Other Equity Capital (Reserve & Surplus)						
18	<b>Earning Per Share (EPS) from Continuing Operations (Not Annualized)</b>						
(i)	Basic.	(0.04)	(0.02)	(0.02)	(0.07)	(0.05)	(0.08)
(ii)	Diluted.	(0.04)	(0.02)	(0.02)	(0.07)	(0.05)	(0.08)
	<b>Earning Per Share (EPS) from Discontinuing Operations (Not Annualized)</b>						
(i)	Basic.	-	-	-	-	-	-
(ii)	Diluted.	-	-	-	-	-	-
20	<b>Earning Per Share (EPS) from Continuing operations &amp; Discontinuing Operations (Not Annualized)</b>						
(i)	Basic.	(0.04)	(0.02)	(0.02)	(0.07)	(0.05)	(0.08)
(ii)	Diluted.	(0.04)	(0.02)	(0.02)	(0.07)	(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.
- 2 The above Financial Results have been reviewed by the Audit Committee in its meeting held on 09th November 2023 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.
- 5 The Company has applied for the Capital Reduction on the date 18th November, 2022 with Stock Exchange. On the date of the result, application have been pending with the relevant authority.

DATE : 09th November 2023  
PLACE : AHMEDABAD

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



(KARTIK J PATEL)  
MANAGING DIRECTOR  
DIN: 0047862



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## STATEMENT OF ASSETS AND LIABILITIES

Particulars		(Rs. in lakhs)	
		As at 30th September,2023 REVIEWED	As at 31st March,2023 AUDITED
<b>ASSETS</b>			
1)	<b>Non-current assets</b>		
	(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)	18.15	18.15
	(g) Other Non-Current Assets	208.75	208.75
	<b>Total Non-Current Assets</b>	<b>263.32</b>	<b>263.33</b>
2)	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade receivables	2.34	-
	(ii) Cash and cash equivalents	2.41	0.90
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loans	-	-
	(v) Other Financial Assets	8.35	4.95
	(c) Other current assets	1.28	1.24
	<b>Total Current Assets</b>	<b>14.38</b>	<b>7.09</b>
	<b>Total Assets</b>	<b>277.70</b>	<b>270.41</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
	(a) Equity Share capital	1,080.02	1,080.02
	(b) Other Equity	(895.04)	(887.42)
	<b>Total Equity</b>	<b>184.98</b>	<b>192.60</b>
<b>LIABILITIES</b>			
1)	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Other financial liabilities		
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)		
	(d) Other Long term Liabilities	86.37	72.87
	<b>Total Non-current Liabilities</b>	<b>86.37</b>	<b>72.87</b>
2)	<b>Current liabilities</b>		
	(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	6.34	4.76
	(iii) Other financial liabilities		
	(b) Other current liabilities		
	(c) Provisions	0.00	0.08
	(d) Current Tax Liabilities (Net)	-	0.10
	<b>Total Current Liabilities</b>	<b>6.35</b>	<b>4.94</b>
	<b>Total Equity and Liabilities</b>	<b>277.70</b>	<b>270.41</b>

Date: 09<sup>th</sup> November 2023

Place: Ahmedabad

For and On Behalf of Board of Directors  
Khyati Multimedia Entertainment Limited

Kartik J. Patel  
Managing Director  
DIN: 00047862



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Cash flow Statement For the period ended 30th September,2023			
(Rs. in lakhs)			
Sr No.	Particulars	Six months Ended 30/09/2023	Six months Ended 30/09/2022
		REVIEWED	REVIEWED
<b>A.</b>	<b>Cash flow from operating activities</b>		
	Net profit before tax	(7.61)	(5.76)
	Depreciation	-	0.02
	Provision of expense	0.00	0.78
	<b>Operating profit before working capital changes</b>	<b>(7.61)</b>	<b>(4.96)</b>
	Adjustments for:-		
	Movements in working capital :		
	Increase/(Decrease) in Trade payables	1.58	(0.25)
	Increase/(Decrease) in Current Liabilities and provisions	(0.18)	(0.12)
	(Increase)/ decrease in Short term loans and advances	(3.40)	(3.09)
	(Increase)/ decrease in other Current Assets	(0.04)	(0.06)
	(Increase)/ decrease in other Trade Receivables	(2.34)	4.19
	<b>Cash generated from operations</b>	<b>(11.98)</b>	<b>(4.29)</b>
	Income tax paid		
	<b>Net cash inflow/(outflow) from operating activities</b>	<b>(11.98)</b>	<b>(4.29)</b>
<b>B.</b>	<b>Cash flow from investing activities</b>		
	Increase in Loans & Advances	-	-
	Repayment of Loans & Advances	-	-
	Additions in Fixed Assets	-	-
	Deletions in Fixed Assets	-	-
	Increase/(Decrease) in Deposits	-	-
	Interest Received	-	-
	<b>Net cash inflow / (outflow) from investing activities</b>	<b>-</b>	<b>-</b>
<b>C.</b>	<b>Cash inflow/(outflow) from financing activities</b>		
	Unsecured Loans Taken	13.50	0.00
	Proceeds from other long term liabilities	-	-
	Financial expenses	-	-
	<b>Net cash inflow / (outflow) used in financing activities</b>	<b>13.50</b>	<b>0.00</b>
	<b>Net changes in cash and cash equivalents</b>	<b>1.51</b>	<b>(4.29)</b>
	<b>Opening Cash and cash equivalents</b>	<b>0.90</b>	<b>12.09</b>
	<b>Closing Cash and cash equivalents</b>	<b>2.41</b>	<b>7.80</b>

Date: 09<sup>th</sup> November 2023  
Place: Ahmedabad

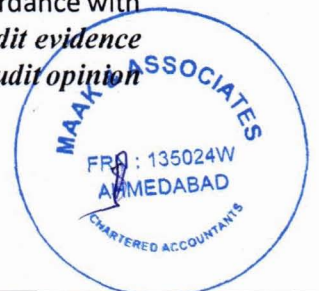
For and On Behalf of Board of Directors  
Khyati Multimedia Entertainment Limited

Kartik J. Patel  
Managing Director  
DIN: 00047862

**Limited review report on unaudited financial results for the quarter and half year ended 30<sup>th</sup> September 2023 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 30<sup>th</sup> September, 2023 ("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 provided with any evidence to confirm that the fair value of the investment has matched the book value.*

**For M/s. MAAK & Associates,  
Chartered Accountants**

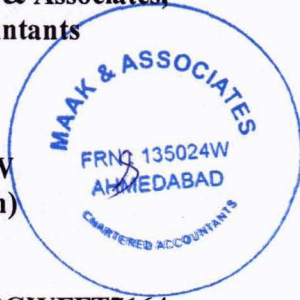


**FRN No.135024W  
(Marmik G. Shah)**

**Partner**

**Mem.No.133926**

**UDIN: 23133926BGWFFT7164**



**Place: Ahmedabad**

**Date: 09/11/2023**