



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)/12-2023
DATE: 09th February, 2024

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

Sub: Submission of Standalone Ind As Compliant Un-Audited financial Results for the 3rd Quarter and Nine Months ended on 31st December 2023.

Ref: (1) Compliance to Regulation 33(3)(a) of SEBI (LODR) 2015 as amended.
(2) Our Scrip Code Symbol ID: KHYATI ISIN: INE593B01030 Code: 531692

Please find enclosed herewith the Standalone Ind-As Compliant Un-Audited Financial Results for the quarter and Nine Months ended 31st December 2023 with Limited Review Report in compliance to Regulation 33(3)(a) of SEBI (Listing Obligations and Disclosure Requirement) 2015 as amended.

The XBRL Converted XML file of above results is being filed separately on listing center.

Kindly take the same in your official records and update your website for the information of Shareholders, general public, investors, brokers etc.

Board Meeting Commenced at 05:30 PM Concluded at 5:55 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 31/12/2023.
2) LIMITED REVIEW REPORT ON RESULTS FOR THE QUARTER ENDED 31/12/2023

KHYATI MULTIMEDIA ENTERTAINMENT LIMITED

CIN : L92199GJ1995PLC024284

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

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT
FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 2023

SR.NO.	PARTICULARS.	AMOUNT RS. IN LACS					
		QUARTERS ENDED			NINE MONTHS ENDED		FINANCIAL YEAR
		31/12/2023 REVIEWED	30/09/2023 REVIEWED	31/12/2022 REVIEWED	31/12/2023 REVIEWED	31/12/2022 REVIEWED	ENDED 31/03/2023 AUDITED
	INCOMES						
1	Revenue from Operations (Net of Taxes)	0.35	1.48	0.35	4.59	3.69	4.74
2	Other Business Income	-	-	-	-	-	-
3	Total Income (I + II)	0.35	1.48	0.35	4.59	3.69	4.74
	EXPENSES.						
(a)	Purchase of Stock in Trade	0.30	1.28	0.30	3.99	3.21	4.12
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade.	-	-	-	-	-	-
(c)	Employees Cost.	1.72	1.29	1.62	4.30	3.90	5.19
(d)	Finance Cost	-	-	-	-	-	-
(e)	Depreciation and Amortisation Expenses	-	-	0.01	-	0.03	0.04
(f)	Other Expenses.	3.02	3.74	8.08	8.61	11.97	15.79
	TOTAL EXPENSES (IV (a to f))	5.05	6.31	10.01	16.90	19.11	25.14
5	Profit/(Loss) before Exceptional Items and Tax. (IIIV)	(4.70)	(4.83)	(9.66)	(12.31)	(15.42)	(20.40)
6	Exceptional Items. & Extraordinary Item	-	-	-	-	-	-
7	Profit/ (Loss) Before Tax.	(4.70)	(4.83)	(9.66)	(12.31)	(15.42)	(20.40)
	TAX EXPENSES.						
(a)	Current Tax.	-	-	-	-	-	-
(b)	Deffered Tax.	-	-	-	-	-	(5.22)
	Total Tax Expenses.	-	-	-	-	-	(5.22)
9	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS.	(4.70)	(4.83)	(9.66)	(12.31)	(15.42)	(15.18)
10	Other Comprehensive Income	-	-	-	-	-	-
11	Total Comprehensive Income (9+10)	(4.70)	(4.83)	(9.66)	(12.31)	(15.42)	(15.18)
12	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
13	Earning Per Share (In Rupees)						
(i)	Basic.	(0.04)	(0.04)	(0.09)	(0.11)	(0.14)	(0.14)
(ii)	Diluted.	(0.04)	(0.04)	(0.09)	(0.11)	(0.14)	(0.14)

NOTES:

- 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.
- The above Financial Results have been reviewed by the Audit Committee in its meeting held on 09/02/2024 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 diligence to ensure that the financial results provide a true and fair view of the company's affairs.
- The Company Operates only in One Segment, hence separate Segment wise reporting is not applicable and not given here with.
- 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: 09/02/2024
PLACE: AHMEDABAD.

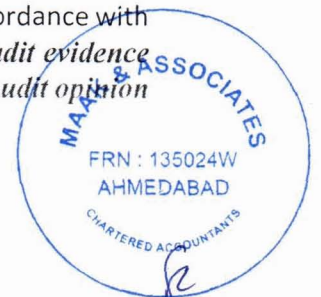
BY ORDER OF THE BOARD OF DIRECTORS OF
KHYATI MULTIMEDIA ENTERTAINMENT LIMITED

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

Limited review report on unaudited financial results for the quarter and nine month ended 31st December 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 nine month ended 31st December, 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:*

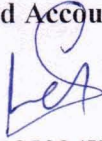


Advance against Land (Unsecured, considered good) amounting to Rs 2,08,75,000 has been paid to certain parties as advance against land over the years but the land registration has not yet been completed. We have also not been provided with the registered agreements or party confirmations for the said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

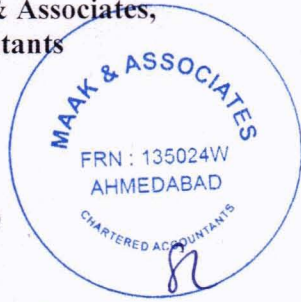
Emphasis of Matters:

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: 24133926BKCJHJ6097**



**Place: Ahmedabad
Date: 09/02/2024**