



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/BSE/REG-24A/ASCR/03-2024

DATE: 30TH MAY, 2024

To
B S E Limited
25th Floor, P.J. Towers,
Dalal Street, Fort,
Mumbai: 400 001.

Sirs,

Sub: Submission of Annual Secretarial Compliance Report (ASCR) for the year ended 31/03/2024

Ref: (1) Compliance to Regulation 24A of SEBI (LODR) 2015.
(2) Our Scrip Code Number: (KHYATI | 531692 | INE593B01030)

With reference to above subject, we enclose herewith Annual Secretarial Compliance Report (ASCR) for the year ended 31st March 2024 issued by M/s. Kamlesh M Shah & Co., Practicing Company Secretaries, with their UDIN on 30th May 2024 for filing and submission to the exchange in compliance to Regulation 24A of the SEBI (LODR) 2015.

Please take the same in your records and upload on exchange website for the general information of the shareholders/ investors and general public.

The XBRL Generated XML file is also being filed on the exchange listing centre separately.

Kindly acknowledge receipt. Thanking you, we remain,

Yours faithfully,
FOR, KHYATI MULTIMEDIA- ENTERTAINMENT LTD,

KARTIK J PATEL
MANAGING DIRECTOR
DIN: 00047862

Encl: ASCR for the year ended 31/03/2024

KAMLESH M SHAH & CO.,

Practicing Company Secretaries.

A Peer reviewed Firm

Since 30/11/1993

801A, 8th Floor, Mahalay Complex, Opp: Hotel President, Behind Fairdeal House, Off: C. G. Road,
Swastik Cross Roads, Navrangpura, Ahmedabad: 380 009, Gujarat State, India.
Phone (O)+91-079-46031143 (M) +91-9825097709, Email: kshahcs@yahoo.co.in

ANNUAL SECRETARIAL COMPLIANCE REPORT OF KHYATI MULTIMEDIA ENTERTAINMENT LIMITED **FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024**

(Pursuant to Regulation 24A (2) read with SEBI (Listing Obligations and Disclosure Requirements) (Second Amendment) Regulations, 2021

I Kamlesh M. Shah have examined:

- all the documents and records made available to us and explanation provided by **KHYATI MULTIMEDIA ENTERTAINMENT LIMITED** (CIN: L92199GJ1995PLC024284) ("the listed entity");
- the filings / submissions made by the listed entity to the stock exchanges;
- website of the listed entity; and
- any other document / filing, as may be relevant, which has been relied upon to make this certification,

for the year ended **March 31, 2024** ("Review Period") in respect of compliance with the provisions of:

- the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars / guidelines issued thereunder, have been examined, include: -

- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
- Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable for the year under report)**
- Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; **(Not Applicable for the year under report)**
- Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not Applicable for the year under report)**



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- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **(Not Applicable for the year under report)**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; **(Not Applicable for the year under report)** and circulars / guidelines issued thereunder

I hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS*
1	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	YES	
2	Adoption and timely Updation of the Policies: <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities;All the policies are in conformity with SEBI Regulations;and have been reviewed and updated on time, as per the regulations / circulars / guidelines issued by SEBI.	YES YES YES	
3	Maintenance and disclosures on Website: <ul style="list-style-type: none">The Listed entity is maintaining a functional website;Timely dissemination of the documents / information under a separate section on the website;Web-links provided in annual corporate governance;reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website.	YES YES YES YES	

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Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS*
4	Disqualification of Director: *None of the Director(s) of the Company is / are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity. *(As per MCA Records as on March 31, 2024)	Partially complied.	One of the Non- Executive Independent Director Mr. Rao Kamal Kant is not registered as Independent Director on website of www.independentdirectorsdatabank.in and he has yet not passed qualifying examination. However he has more than 10 years of experience of being a Director in a Listed Entity hence, once registered he will be exempted from passing of such examination as per MCA Circular. No Directors are disqualified u/s. 164(2) of the Companies Act 2013.
5	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	YES YES	The Listed Entity has No Materially subsidiary company hence disclosure requirements is not applicable to it.
6	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of	Complied with	

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Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS*
	Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.		
7	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	YES	The Method of performance evaluation of directors is manual and recorded in minutes books of the company.
8	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the Audit Committee, in case no prior approval has been obtained.	YES YES	
9	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	YES	
10	Prohibition of Insider Trading:		As per information from the Management we confirm that the Company has purchased and installed the SDD Specific Software of M/s. Orion Legal Suppliers Company.



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Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations / Remarks by PCS*
	The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	YES	
11	Actions taken by SEBI or Stock Exchange(s), if any: Actions has been taken against the listed entity / its promoters / directors / subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars / guidelines issued thereunder except as provided under separate paragraph herein (**).	YES	BSE Ltd. Has imposed a penalty o Rs.5,42,800/- for violation of Regulation 17(1) for non-composition of Board of Directors with proper balance of Non-Independent and Independent Directors. The same default still continuous up to the date of issue of this report. The Company has submitted clarification to BSE Ltd and has not paid the penalty yet. According to us, as the Chairman is Executive and promoter, it must have 50% members on board as Independent Directors.
12	Additional Non-compliances, if any: Any additional non-compliance observed for any SEBI regulation / circular / guidance note etc.	YES	No additional non-compliance was observed.



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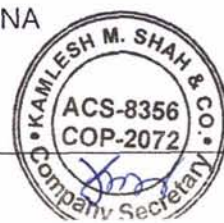
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Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019;

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS*
1	<p>Compliances with the following conditions while appointing / re-appointing an auditor;</p> <p>i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review / audit report for such quarter; or</p> <p>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</p> <p>iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.</p>	NO	There was no resignation by the Statutory Auditor in the Listed Entity, hence not applicable.
2	<p>Other conditions relating to resignation of statutory auditor</p> <p>i. Reporting of concerns by Auditor with respect to the listed entity / its material subsidiary to the Audit Committee:</p>	NA	There was no resignation by the Statutory Auditor in the Listed Entity, hence not applicable.



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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS*
	<ul style="list-style-type: none">In case of any concern with the management of the listed entity / material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable.The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.		



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Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS*
	ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity / its material subsidiary has not provided information as required by the auditor.	NA	There was no resignation by the Statutory Auditor in the Listed Entity, hence not applicable.
3	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019.	NA	There was no resignation by the Statutory Auditor in the Listed Entity, hence not applicable.



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The listed entity has complied with the provisions of the above Regulations and circulars / guidelines issued thereunder, **except** in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action Advisory / Clarification / Fine / Show Cause Notice/ Warning, etc.	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
1.	Regulation 17(1) of SEBI (LODR) 2015 Composition of Board of Directors	Regulation 17(1)	The Chairman is promoter and executive. It must have 50% independent directors.	BSE Ltd	Fine Imposed of INR 5,42,800/-	The Chairman is promoter and executive. It must have 50% independent directors.	Total fine imposed during the year is Rs. 5,42,800 and non compliance continue.	fine imposed by Stock exchange is yet to be paid by the Company	The Company is in process of making proper blend of its Board of Directors immediately and will pay the fine imposed	Yet to be complied.



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(a) The listed entity has taken the following actions to comply with the observations made in **previous reports**:

Sr. No	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action Advisory / Clarification / Fine / Show Cause Notice/ Warning, etc.	Details of Violation	Fine Amount	Observations / Remarks of the Practicing Company Secretary	Management Response	Remarks
(1)	Notice of BSE for Non-Compliance with Regulation 23(9) of SEBI (LODR) Regulations, 2015	Regulation 23(9) of SEBI (LODR) 2015	Delay Submission	Penalty imposed	Fine of Rs. 1,81,308/- imposed	Delay in Submission of Related Party Transaction Disclosure for the Quarter Ended as on September 30 2022.	1,81,308/-	Fine paid by the Company as imposed by the BSE Ltd	Fine paid	Compliance to Notice of BSE Ltd done.



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Place: Ahmedabad

Date: May 30, 2024

UDIN: A008356F000506007



For KAMLESH M. SHAH & CO.,
Practicing Company Secretary

KAMLESH M. SHAH

(Proprietor)

(ACS: 8356, COP: 2072)

Peer Review No.1090/2021

UDIN generation

From: donotreply5@icsi.edu (donotreply5@icsi.edu)

To: kshahcs@yahoo.co.in

Date: Thursday 30 May, 2024 at 08:25 pm IST

UDIN GENERATED SUCCESSFULLY

Membership Number	A8356
UDIN Number	A008356F000506007
Name of the Company	KHYATI MULTIMEDIA-ENTERTAINMENT LTD.
CIN Number	L92199GJ1995PLC024284
Financial Year	2024-25
Document Type(Reports)	Annual Secretarial Compliance Report - Reg 24A(2) of SEBI (LODR) Regulations, 2015
Document Description	Issuance of Annual Secretarial Compliance Report to Listed entities (whose equity shares are listed) under Regulations 24A(2) of SEBI (LODR) Regulations, 2015
Date of signing documents	30/05/2024