KMEL

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 - L92199GJ1995PLC024284

OUR COMPANY CIN: L92199GJ1995PLC024284

KMEL/LIST/BSEL/CL-33/RESULT/06-2026
DATED: 13TH August 2026

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 1st Quarter ended on 30TH JUNE 2026 of the F Y 2026-27 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 along Notes to such Financial Result, in prescribed format for the 1st Quarter ended on 30th June 2026 of the F Y 2026-27 prepared on IND AS Compliant Standalone Basis.

(2) Limited Review Report of the Auditors on Un-Audited Standalone, IND AS Compliant Financial Results for the 1st Quarter ended on 30th June 2026.

(3) Annexure-B being Statement of Impact Assessment of Audit Qualifications on financial Results for the quarter ended 30/06/2026 signed by respective persons as per requirements of Regulation 33.

(4) 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. ON THURSDAY THE 13/08/2026 AND HAS CONCLUDED AT 07.30 P.M ON THURSDAY 13/08/2026.

KMEL

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 - L92199GJ1995PLC024284

Kindly acknowledge receipt of the above documents.

Thanking you, we remain,

Yours faithfully,
FOR, KHYATI MULTIMEDIA- ENTERTAINMENT LTD,

KARTIK J PATEL
MANAGING DIRECTOR
DIN: 00047862

Enclosure: Un-Audited Financial Results for 1st quarter ended 30/06/2026 and Review Report of Auditors along with Annexure-B Statement on Impact of Audit Qualifications (for Audit Report with Modified Opinion).

Khyati Multimedia Entertainment Limited

L92199GJ1995PLC024284

Address: 100, CHINUBHAI TOWERS, 1ST FLOOR, OPP: HANDLOOM HOUSE, ASHRAM ROAD, NAVRANGPURA, AHMEDABAD

Standalone Financial Result for the period ended on 30-06-2026

Rs. in Lacs

Sr No	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31 March 2026
		Un Audited	Audited	Un Audited	Audited
I	Income				
	Revenue From Operations	-	51.00	-	51.00
	Other Income	0.96	0.61	-	0.61
	Total Income (I)	0.96	51.61	-	51.61
II	Expenses				
	Employee benefits expense	1.92	1.71	1.69	6.93
	Depreciation and amortization expense	0.02	0.03	0.04	0.16
	Other expenses	4.57	8.82	0.96	14.75
	Total expenses (II)	6.51	10.56	2.69	21.84
III	Profit/(loss) before exceptional items and tax (I-II)	(5.55)	41.05	(2.69)	29.77
IV	Exceptional Items	-	0.03	-	0.03
V	Profit/(loss) before tax (III-IV)	(5.55)	41.02	(2.69)	29.74
VI	Tax expenses				
	Current tax	-	-	-	-
	Deferred tax	(1.33)	10.89	-	10.89
	Prior period tax	-	0.03	-	0.03
	Total Tax expense (VI)	(1.33)	10.92	-	10.92
VII	Profit/(loss) after tax for the period (V-VI)	(4.22)	30.10	(2.69)	18.82
VIII	**Other Comprehensive Income**				
	Total Other Comprehensive Income (VIII)	-	-	-	-
IX	Total Comprehensive Income for the period (VII+VIII)	(4.22)	30.10	(2.69)	18.82
X	Details of Equity Share Capital				
	Paid-Up Equity Share Capital	1,080.02	1,080.02	1,080.02	1,080.02
	Face Value of Equity Share Capital (Per Value)	10.00	10.00	10.00	10.00
	Other Equity				
XI	Earnings per equity share				
	Basic	(0.04)	0.28	(0.02)	0.17
	Diluted	(0.04)	0.28	(0.02)	0.17

Note:

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 13/08/2026 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

(KARTIK J PATELL)
CHAIRMAN AND MD
DIN No : 00047862

Date: 13-08-2026
Place: Ahmedabad

LIMITED REVIEW REPORT

Limited review report on unaudited financial results for the quarter ended 30th June 2026 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 June, 2026 ("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 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:**

i) **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**

MAAK & ASSOCIATES
FRN: 135024W
AHMEDABAD
CHARTERED ACCOUNTANTS

registered agreements or party confirmations for the said advances.

ii) The Company is primarily engaged in the business of advertising, as outlined in its Memorandum of Association (MoA). During the previous year 2024-25, the Company had organized a Polo Championship event, structured in a league-based format similar to prominent commercial sporting leagues. While the related income has been duly accounted for in the books of account, we have been informed that the Company has not amended its MoA to specifically include such event management or sports-related activities. In the absence of the necessary approvals or amendments to the charter documents, we are unable to comment on the compliance of these activities with the Company's stated objects. Also, the relevant expenses have been incurred in current period, which are shown under prepaid expenses.

The revenue recognized from the aforementioned event during the years Financial Year 2024-25 and 2025-26 lacks alignment with the requirements of Ind AS 115 – Revenue from Contracts with Customers, particularly in relation to the identification of enforceable rights and obligations, timing of performance obligations, and allocation of transaction prices. Furthermore, we were not provided with sufficient appropriate audit evidence in the form of agreements or contracts with sponsors, franchisees, broadcasters, or other key stakeholders. Consequently, we are unable to ascertain whether the revenue has been recognized accurately and in the correct reporting period.

iii) As reported in our audit report on the financial statements for the year ended 31 March 2026, certain advances received from customers had remained outstanding for a period exceeding 365 days without being adjusted against supplies or refunded within the period prescribed under the Companies (Acceptance of Deposits) Rules, 2014, and were accordingly deemed to be deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the Rules framed thereunder. The Company has not complied with the provisions relating to acceptance of deposits, including the related compliance and reporting requirements prescribed thereunder.

Out of the aggregate amount of ₹51 lakhs so reported, an amount of ₹10 lakhs continues to remain outstanding as at the end of the current quarter and continues to be deemed as deposits under the aforesaid provisions. In the absence of the requisite information and supporting documentation, the management has not determined the impact of the said non-compliance, and we are unable to determine the effect thereof on the accompanying statement of unaudited financial results, including any liability towards interest, penalty or other consequences arising therefrom.

Emphasis of Matters:

1. 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.

2. With reference to the matter reported in our audit report on the financial statements for the year ended 31 March 2026 relating to advances received from customers aggregating ₹51 lakhs being deemed as deposits under Sections 73 to 76 of the Companies Act, 2013, the management has during the current quarter furnished explanations and supporting

MAAK & ASSOCIATES
FRN: 135024W
AHMEDABAD
CHARTERED ACCOUNTANTS

documentation to substantiate that an amount of ₹41 lakhs out of the said aggregate represents inter-corporate deposits received by the Company. Based on our review of such explanations and supporting documentation, the said amount has accordingly been reclassified and recorded as inter-corporate deposits in the books of account of the Company. Our conclusion is not modified in respect of this matter.

For M/s. M A A K & Associates,
Chartered Accountants
FRN. 135024W

MAAK & ASSOCIATES
FRN: 135024W
AHMEDABAD
CHARTERED ACCOUNTANTS

CA Marmik Shah
Partner
Membership No.: 133926
UDIN: 26133926RYHRMK7980

Place: Ahmedabad
Date: 13/08/2026

KMEL

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 - L92199GJ1995PLC024284

ANNEXURE B

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (*Standalone*)

Statement on Impact of Audit Qualifications for the First Quarter Ended 30/06/2026 of the Financial Year ending on March 31, 2027 (F Y 2026-27)

[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Un-Audited Figures (As reported before adjusting for qualifications) (Amount Rs. In Lakhs)	Adjusted Figures (Un-Audited figures after adjusting for qualifications) Amount Rupees in Lakhs)
	1	Turnover / Total income	0.96	0.96
	2	Total Expenditure	6.51	6.51
	3	Net Profit/(Loss)	-4.22	-4.22
	4	Earnings Per Share (In Rupees)	-0.04	-0.04
	5	Total Assets	349.47	349.47
	6	Total Liabilities	349.47	349.47
	7	Net Worth	128.91	128.91
	8	Any other financial item(s) (as felt appropriate by the management)	NA	MA

II. Audit Qualification (each audit qualification separately):

(a) ***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***

(b) The Company is primarily engaged in the business of advertising, as outlined in its Memorandum of Association (MoA). During the year, the Company organized a Polo Championship event, structured in a league-based format similar to prominent commercial sporting leagues. While the related income has been duly accounted for in the books of account, we have been informed that the Company has not amended its MoA to specifically to include such event management or sports-related activities. In the absence of the necessary approvals or amendments to the charter documents, we are unable to comment on the compliance of these activities with the Company's stated objects

(c) The revenue recognized from the aforementioned event during the financial years 2024-25 and 2025-26 lacks alignment with the requirements of Ind AS 115 – Revenue from Contracts with Customers, particularly in relation to the identification of enforceable rights and obligations, timing of performance

KMEL

KHYATI MULTIMEDIA - ENTERTAINMENT LIMITED

Office : 100, Chinubhai Towers, Opp. Handloom House, Ashram Road, Ahmedabad - 380 009.
Phone : (079) 26584335, 26582983 Fax No. : (079) 26574294 Email ID : khyatimulti@yahoo. com.
Gin : L92199GJ1996PLC024284

	obligations, and allocation of transaction prices. Furthermore, we were not provided with sufficient appropriate audit evidence in the form of agreements or contracts with sponsors, franchisees, broadcasters, or other key stakeholders. Consequently, we are unable to ascertain whether the revenue has been recognized accurately and in the correct reporting period.
(d)	As reported in our audit report on the financial statements for the year ended 31 March 2026, certain advances received from customers had remained outstanding for a period exceeding 365 days without being adjusted against supplies or refunded within the period prescribed under the Companies (Acceptance of Deposits) Rules, 2014, and were accordingly deemed to be deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013 and the Rules framed thereunder. The Company has not complied with the provisions relating to acceptance of deposits, including the related compliance and reporting requirements prescribed thereunder. Out of the aggregate amount of ₹51 lakhs so reported, an amount of ₹10 lakhs continues to remain outstanding as at the end of the current quarter and continues to be deemed as deposits under the aforesaid provisions. In the absence of the requisite information and supporting documentation, the management has not determined the impact of the said non-compliance, and we are unable to determine the effect thereof on the accompanying statement of unaudited financial results, including any liability towards interest, penalty or other consequences arising therefrom. 1. **Type of Audit Qualification:** Qualified Opinion ~~/ Disclaimer of Opinion / Adverse Opinion~~ a. **Frequency of qualification:** Observation a, b c and d appeared repetitive. b. **For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:** (1) Qualification No.1 The Audit qualification is self-explanatory and quantified and has no financial impact on profitability/ loss of the Company, as advances are still recoverable, as the party to whom these advances are given are available and approachable. (2) The Company had done business of POLO Championship Event. This is a Sports Entertainment business covered by Main Object clause no. 1 and 4 of the Memorandum of Association (MOA). The doing of sports entertainment business through Franchisee model-based event management is a MODE of doing business of sports entertainment in a broader seance and is not the business outside the scope of Object Clause of MOA. (3) Qualification No.3 is based on Opinion of the Auditors. In absence of any written Franchisee agreement for POLO Championship Event, the rights and obligations are not

Office : 100, Chinubhai Towers, Opp. Handloom House, Ashram Road, Ahmedabad - 380 009.
Phone : (079) 26584335, 26582963 Fax No. : (079) 26574364 Email ID : khyatimulti@yahoo. com.
Cin - L92199GJ1995PLC024284

yet identified and defined between the parties and the Company. In the circumstances, the revenue is recognized on the basis of cash receipt and expenses. As this is the First such event for the company and there is no assurance of such event to occur every year, the terms with the parties of franchisee are yet not finalized and reduced to writing.

(4) The Company had received an Advance of Rs. 51 Lacs from some parties against sale of Services in the year January 2025. (F.Y. 2024-25). The 365 days for such advances have completed in the January 2026 (F.Y 2025-26). The intention of the Company at the time of acceptance of such money was purely advance against supply of services in the form of Advertisement, Media coverage and Polo event Management work. This business activities were an ongoing business during the F Y 2024-25 and 2025-26. The Company was providing options of selecting events / occasion of media coverage to such parties to avail such services and their advances could have been adjusted by raising invoices if the parties agree to such options.

However, due to lack of acceptance of options by the parties, the company could not raise their invoices and adjust their advances against sale of services/ revenue recognition. The Management has now decided to refund their advance money as soon as the financials of the company permit such refund. During the Quarter the Company has already refunded an amount of Rs. 40 lacs (with the consent of the party reclassified as Inter Corporate Deposit) and balance amount of such advance of some party remain Rs. 10 lacs which will be refunded/ adjusted as soon as possible by the Company subject to availability of sufficient funds in the company.

MANAGEMENT VIEWS:

The Company is pursuing the matter with the party to whom advances were given for its recovery. It is also sending reminders time and again for repayment thereof. If the company could not recover this amount, the Loans and Advances given shall become doubtful of recovery and will have to be written off/ adjusted. If it is written off/ adjusted the financial loss for the Company will increase to the extent of amount written off and the debit balance of profit and loss account will stand increased in the Balance sheet accordingly.

FOR AUDIT QUALIFICATION(S) WHERE THE IMPACT IS NOT QUANTIFIED BY THE AUDITOR:

(i) **Management's estimation on the impact of audit qualification:**
As audit Qualification is self-explanatory and quantified by the auditors for Item No.1 observation. For Item No. 2 it is an opinion of the Auditors based on their personal interpretation of Object clause of MOA. For Item No. 3, the Audit qualification by auditors is not quantified in absence of any written terms and conditions between parties to the event. Item No.4 observation is Interpretation of Law and Rules by Auditors. In fact, at the time acceptance of such amount the intention of the company was to accept the amount

KMEL

KHYATI MULTIMEDIA - ENTERTAINMENT LIMITED

Office : 100, Chinubhai Towers, Opp. Handloom House, Ashram Road, Ahmedabad - 380 009.
Phone : (079) 26584335, 26582963 Fax No. : (079) 26574364 Email ID : khyatimulti@yahoo. com.
Cin - L92199GJ1996PLC024284

		as advance from customer against sale of services/ goods. However, due to non-acceptance of services models (media release and advertisements options by the Company) the advances of the customers could not be adjusted against the sales/ revenue recognition. However, the company management has now decided to refund the same to the respective parties as soon as possible subject to availability of funds. In absence of any legal notices/ steps from regulators, the amount has not been quantified. (ii) **If management is unable to estimate the impact, reasons for the same:** As per reply in para 1(b) above. **(III) Auditors' Comments on (i) or (ii) above:** Auditors' comments are self-explanatory and quantified and reported in their Audit report, where ever required.
III.	**Signatories:** • Chairman and MD — Krtik J patel DIN: 047862 • CFO — Deepa J Gidwani. Audit Committee Chairman — RAJESH CHINUBHAI SUTARIA DIN: 02102686 • **Statutory Auditor** — For MAAK And Associates, Chartered Accountants, (Marmik G Shah) Partner Membership No. 133926 FRN: 135024W MAAK & ASSOCIATES FRN: 135024W AHMEDABAD CHARTERED ACCOUNTANTS Place: Ahmedabad Date: 13TH AUGUST 2026	