



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

REF: KMEL/LIST/BSE/BM-OUTCOME/03-2026

DATE: 28th May 2026.

To
General Manager (Listing Compliance & Regulatory Division)
The B S E Limited
25th Floor, Phiroze Jeejeebhoy Towers, Dalal Street,
Fort, Mumbai: 400 001.

Respected Sir,

Sub: Submission of Outcome of the Board Meeting convened on Thursday the 28th May 2026. to consider and Approve Audited Financial Results for the 4th Quarter and Year ended 31/03/2026 and other business as per Notice.

Ref: Compliance to the SEBI (LODR) 2015 Listing Agreement.
Our SCRIP Code: **KHYATI | 531692 | INE593B01030 |**

With reference to the above subject, we write to inform you that pursuant to a Notice dated 20th May 2026 a Meeting of the Board of Directors was duly convened, held and conducted at the Registered Office of the Company where proper quorum as per requirement of law was remain present.

THE MEETING HAD STARTED ON THURSDAY THE 28/05/2026 AT 05.30 P.M. AND HAD CONCLUDED ON THURSDAY THE 28/05/2026 AT 07.30 P.M.

At this meeting the Board of Directors considered, reviewed and passed various business as under:

- (1) Taken note of and recorded the Annual Disclosure of Interest made by directors in form MBP-1 and DIR-8
- (2) Taken note of and recorded the Annual Disclosure/ Declaration made by Independent Directors as per Section 149 of the Companies Act 2013 AND SEBI (LODR) 2015..
- (3) Appointed M/s. Khandar and Co., Chartered Accountants, as Internal Financial Auditors for the year 2026-27 as per recommendation of the Statutory Auditors and the Audit Committee.
- (4) Taken note of and on record the Certificate of Non-Disqualification of Directors issued by the Practicing Company Secretaries for the year ended 31/03/2026.
- (5) Reviewed, considered and taken on record the Audited Financial Results for the 4th Quarter and Year ended 31st March 2026 as per and in the format provided in Regulation 33 of the SEBI (LODR) 2015.
- (6) Authorized Mr. Kartik J Patel, Chairman and Managing Director to Fix the Record Date/ Book Closure dates, proposed date of Annual General Meeting, Time, Venue etc. including the Time, dates, day for Evoting for the proposed Annual General Meeting for the year 31/03/2026.



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- (7) Taken note of and on record the Annual Secretarial Compliance Report for the year ended 31/03/2026 issued by PCS as per requirement of Regulation 24A of the SEBI LODR 2015
- (8) Considered and approved Draft of the Secretarial Audit Report issued by PCS In prescribed form MR-3 and to include the same in Audited Annual Report for the year 31/03/2026 along with clarifications if any of the Board on various observations made by the PCS Secretarial Auditor.
- (9) Authorized Mr. Kartik J Patel to appoint Scrutinizers for Poll and Evoting at ensuing AGM for the year 31/03/2026
- (10) Authorised Mr. Kartik J Patel, CMD, to appoint Depository for providing Evoting facilities to the shareholders of the company for voting on various resolutions to be passed at the ensuing AGM for the year 31/03/2026.

Date: 28th May 2026.

Place: Ahmedabad.

FOR KHYATI MULTIMEDIA ENTERTAINMENT LIMITED,

(KARTIK J PATEL)
CHAIRMAN AND MD.
DIN : 00047862



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BRIEF PROFILE OF INTERNAL FINANCIAL AUDITORS M/S. KHANDAR AND CO., CHARTERED ACCOUNTANTS.

Sr.No.	Particulars	Details.
(1)	Name of the Internal Auditors	Mr. Arpit Khandar
(2)	Name of the Internal Auditors Firm	M/s. Khandar and Co., Chartered Accountants
(3)	Type of firm	Proprietorship
(4)	Type of Membership of Auditor Member	Fellow
(5)	ICAI Membership Number	112822
(6)	ICAI Firm Registration Number	122897W
(7)	Term of Period of Appointment	1 Financial year.
(8)	Term of reference (Scope of work)	To carry out Internal Audit of All Financial transactions of the Company including to check its validity, approvals, internal control procedures prevailing, comment on its effectiveness, providing their quarterly report to the Audit Committee and to co ordinate in their work assignment with statutory financial auditors including any further scope as may be assigned or given by the Audit Committee or the Board of Directors from time to time.
(9)	Remuneration if any	As may be decided by Board of Directors in consultation with Audit Committee and reimbursement of all out-of-pocket expenses.
(10)	Experience/ Brief Profile of Audit firm	M/s. Khandar and Co., is Chartered Accountants qualified firm headed by Mr. Arpit Khandar as its Proprietor. The Firm is in practice of Corporate and other Taxation Audit, statutory audit, preparation and filing of various direct and indirect tax returns, financial advisory to corporates and such other accounting, auditing and financial management activities.

FOR KHYATI MULTIMEDIA ENTERTAINMENT LIMITED,

(KARTIK J PATEL)
CHAIRMAN AND MD.
DIN : 00047862



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OUR COMPANY CIN: L92199GJ1995PLC024284

KMEL/LIST/BSEL/CL-33/RESULT/03-2026

DATED: 29th May 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 Audited Financial Result of the Company for the 4th Quarter and Year ended on 31st March 2026 of the F Y 2024-25 along with 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) Audited Financial Result along with statement of Assets and Liability and Cash Flow Statement and Notes on such Audited Financial Results, in prescribed format for the 4th Quarter and year ended on 31st March 2026 of the F Y 2025-26 prepared on IND AS Compliant Standalone Basis.
- (2) Review Report of the Auditors on Audited Standalone, IND AS Compliant Financial Results for the 4th Quarter and year ended on 31st March 2026.
- (3) 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 28/05/2026 AND HAS CONCLUDED AT 7.30 P.M ON THURSDAY 28/05/2026.



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The Draft of the Auditors Report (LRR) was approved by the Board a the Meeting. However, the company received signed Report with UDIN by Auditors only on 29/05/2026.

Kindly acknowledge receipt of the above documents.

Thanking you, we remain,

Yours faithfully,

FOR, KHYATI MULTIMEDIA- ENTERTAINMENT LTD,

A handwritten signature in black ink, appearing to be 'K. J. Patel'.

KARTIK J PATEL

MANAGING DIRECTOR

DIN: 00047862

Enclosure: Audited Financial Results for quarter and year ended 31/03/2025 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

CIN: L92199GJ1995PLCO24284

Address: Reg. Off.: 100, CHINUBHAI TOWERS, 1ST FLOOR, OPP: HANDLOOM HOUSE, ASHRAM ROAD, NAVRANGPURA, AHMEDABAD GUJARAT 380009 INDIA
Audited Financial Result for the Quarter and Year ended on 31-03-2026

Rs. in Lakhs

Sr No	Particulars	Quarter Ended		Quarter Ended	Year ended	Year Ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31 March 2025
		Audited	AUDITED Unaudited	AUDITED Audited	Audited	Audited
I	Income					
	Revenue From Operations	51.00	-	-	51.00	186.68
	Other Income	0.61	-	-	0.61	-
	Total Income (I)	51.61	-	-	51.61	186.68
II	Expenses					
	Purchases of Stock-in-Trade	-	-	-	-	25.43
	Employee benefits expense	1.71	1.79	1.49	6.93	6.04
	Depreciation and amortization expense	0.03	0.05	0.06	0.16	0.19
	Other expenses	8.82	2.27	20.74	14.75	282.57
	Total expenses (II)	10.56	4.11	22.29	21.84	314.23
III	Profit/(loss) before exceptional items and tax (I-II)	41.05	(4.11)	(22.29)	29.77	(127.55)
IV	Exceptional Items	0.03	-	-	0.03	-
V	Profit/(loss) before tax (III-IV)	41.02	(4.11)	(22.29)	29.74	(127.55)
VI	Tax expenses					
	Current tax	-	-	-	-	-
	Deferred tax	10.89	-	(36.11)	10.89	(36.11)
	Prior period tax	0.03	-	-	0.03	-
	Total Tax expense (VI)	10.92	-	(36.11)	10.92	(36.11)
VII	Profit/(loss) after tax for the period (V-VI)	30.10	(4.11)	13.82	18.82	(91.44)
VIII	Other Comprehensive Income					
	Total Other Comprehensive Income (VIII)	-	-	-	-	-
IX	Total Comprehensive Income for the period (VII+VIII)	30.10	(4.11)	13.82	18.82	(91.44)
X	Details of Equity Share Capital					
	Paid-Up Equity Share Capital	1,080.02	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		
	Other Equity					
XI	Earnings per equity share					
	Basic	0.28	(0.04)	0.13	0.17	(0.85)
	Diluted	0.28	(0.04)	0.13	0.17	(0.85)

NOTES:

- 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 28/05/2026 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 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.

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



(KARTIK JASUBHAI PATEL)
CHAIRMAN AND MANAGING DIRECTOR
DIN: 00047862

DATE: 28/05/2026
PLACE: AHMEDABAD.

Khyati Multimedia Entertainment Limited

CIN: L92199GJ1995PLCO24284

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Audited Financial Result for the Quarter and Year ended on 31-03-2026

Rs. in Lakhs

Particulars	As at 31 March 2026 AUDITED	As at 31 March 2025 AUDITED
ASSETS		
Non-current assets		
Property, Plant and Equipment	0.09	0.29
Financial Assets		
Investments	36.40	36.40
Other financial assets	-	-
Deferred tax assets, net	40.37	51.26
Other non current assets	208.75	208.75
Total Non-current Assets	285.61	296.70
Current assets		
Inventories	-	-
Financial Assets		
Investments	-	-
Trade receivables	59.16	-
Cash and cash equivalents	0.46	2.50
Loans	-	-
Other financial assets	-	-
Other current assets	4.24	22.55
Total Current Assets	63.86	25.05
Total Assets	349.47	321.75
EQUITY and LIABILITIES		
Equity Share Capital	1,080.02	1,080.02
Other Equity	(951.11)	(969.93)
Total Equity	128.91	110.09
Non-current liabilities		
Financial Liabilities		
Borrowings	132.07	155.37
Total Non-current liabilities	10.00	10.00
Current liabilities		
Borrowings	-	-
Lease liabilities	-	-
Trade Payables		
- total outstanding dues of micro enterprises and small ente	-	-
- total outstanding dues of others	3.39	2.73
Other financial liabilities	0.10	-
Other current liabilities	85.00	53.56
Provisions - current	-	0.004
Current Tax Liabilities, net	-	-
Total Current liabilities	88.49	56.29
Total liabilities	98.49	66.29
Total Equity and Liabilities	227.40	176.38

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



(KARTIK JASUBHAI PATEL) (KARTIK JASUBHAI PATEL)
CHAIRMAN AND MANAGING DIRECTOR

DIN: 00047862

DATE: 28/05/2026
PLACE: AHMEDABAD.

Khyati Multimedia Entertainment Limited

CIN: L92199GJ1995PLCO24284

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Audited Cash Flow Statement for the Year ended on 31-03-2026

Rs. in Lakhs

Particulars	For Year ended 31 March 2026	For Year ended 31 March 2025
	AUDITED	AUDITED
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year	18.82	-127.56
Adjustments for:		
Depreciation and amortisation	0.16	0.20
(Gain)/Loss on disposal of property, plant and equipment	-	-
(Gain)/Loss on disposal of Investments	-	-
(Gain)/Loss on investments measured at fair value through profit and loss	-	-
Provision for Income tax	10.92	-
Operating profit before working capital changes	29.90	(127.36)
Adjustment for (increase) / decrease in operating assets		
Trade receivables	(59.16)	6.50
Other assets	18.32	(19.25)
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	0.66	(1.76)
Employee benefit obligation	-	-
Other financial liabilities	0.10	-
Other Liabilities	31.44	51.73
Cash generated from operations	21.26	(90.14)
Income tax paid (net)	(0.03)	-
Net cash generated by operating activities	21.23	(90.14)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	0.03	(0.46)
Net cash (used in) / generated by investing activities	0.03	(0.46)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings	(23.30)	46.00
Net cash used in financing activities	(23.30)	46.00
Net increase / (decrease) in cash and cash equivalents	(2.04)	(44.60)
Cash and cash equivalents at the beginning of the year	2.50	47.11
Exchange gain loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	0.46	2.51

Particulars	For Period ended 31 March 2026	For Period ended 31 March 2025
Reconciliation of Cash and Cash Equivalents with Balance Sheet:		
Cash and cash equivalents includes		
Cash on hand	0.41	0.47
Balances with Banks	0.05	2.04

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



(KARTIK JASUBHAI PATEL)
CHAIRMAN AND MANAGING DIRECTOR
DIN No : 00047862

DATE: 28/05/2026
PLACE: AHMEDABAD.

INDEPENDENT AUDITORS' REPORT on Audited Standalone Quarterly financial Result and Year to Date Results KHYATI MULTIMEDIA ENTERTAINMENT LIMITED Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO THE BOARD OF DIRECTORS OF KHYATI MULTIMEDIA ENTERTAINMENT LIMITED

Qualified Opinion

We have audited the accompanying standalone annual financial results of **Khyati Multimedia Entertainment Limited** ("the Company"), for the quarter ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations') including relevant circulars issued by the Securities and Exchange Board of India (SEBI) from time to time.

In our opinion and to the best of our information and according to the explanations given to us, *except for the matters stated in paragraph basis of qualified opinion* the statement:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

Gives a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March 2026 its Profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis of Qualified Opinion

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 is 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:*

- 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 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.*
- C. *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.*
- D. *According to the information and explanations given to us and based on our examination of the records of the Company, certain advances from Customers received by the Company have remained outstanding for more than 365 days and have not been adjusted/refunded within the period prescribed under the Companies (Acceptance of Deposits) Rules, 2014. Accordingly, such amounts are deemed to be deposits in terms of the provisions of Sections 73 to 76 of the Companies Act, 2013 and the Rules made thereunder.*

The Company has not complied with the relevant provisions relating to acceptance of deposits, including compliance and reporting requirements prescribed under the aforesaid provisions. The impact of the same on the financial statements and liabilities arising therefrom has not been determined by the management.



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.

Management's and Those Charged with Governance Responsibilities for the Statement

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI Circular. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to



influence the economic decision of users taken on the basis of these standalone financial statements.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedure responsive to those risk, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedure that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement including the financial results for the quarter ended 31st March 2026, being the balancing figures between the audited figures in respect of the full financials year and the published audited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

For M/s. MAAK & Associates,
[Firm Registration no. 135024W]
Chartered Accountants



CA Marmik Shah

Partner

Mem no.: 133926

UDIN: 26133926EOSJCC5493

Place: Ahmedabad

Date: 29/05/2026



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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 Financial Year ended March 31, 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (As reported before adjusting for qualifications) (Amount Rs. In Lakhs)	Adjusted Figures (Audited figures after adjusting for qualifications) Amount Rupees in Lakhs
	1	Turnover / Total income	51.61	51.61
	2	Total Expenditure	21.84	21.84
	3	Net Profit/(Loss)	18.82	18.82
	4	Earnings Per Share (In Rupees)	0.37	0.37
	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.	<u>Audit Qualification (each audit qualification separately):</u>			
(a)	<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 registered agreements or party confirmations for the said advances</i>			
(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 obligations, and allocation of transaction prices. Furthermore, we were not provided with sufficient			



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Cin - L92199GJ1995PLCO24284

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) According to information and explanation given to us and based on our examination of the records of the Company, certain advances from customers received by the Company have remained outstanding for more than 365 days and have not been adjusted/ refunded within the period prescribed under the Companies (Acceptance of deposits) Rules, 2014. Accordingly, such amounts are deemed to be deposits in terms of the provisions of Section 73 to 76 of the Companies Act 2013 and the Rules made thereunder. The Company has not complied with the relevant provisions relating to acceptance of deposits including compliance and reporting requirements prescribed under the aforesaid provisions. The impact of the same on the Financial Statements and liabilities arising therefrom has not been determined by the management.

1. Type of Audit Qualification:

Qualified Opinion / ~~Disclaimer of Opinion / Adverse Opinion~~

a.

Frequency of qualification:

Observation a, b c appeared repetitive.

Observation No.d appeared for the First Time.

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 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 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



KHYATI MULTIMEDIA - ENTERTAINMENT LIMITED

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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 was 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.

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 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.

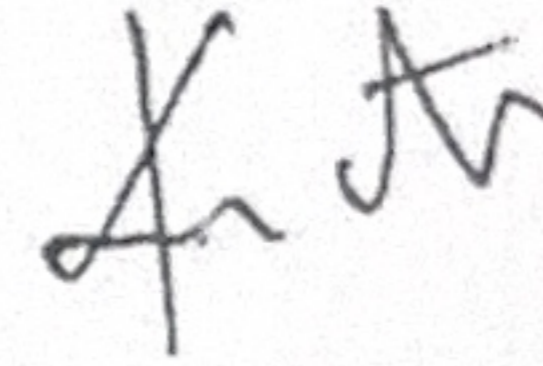
(III) Auditors' Comments on (i) or (ii) above:

Auditors' comments are self-explanatory and quantified and reported in their Audit report, where ever required.

III. Signatories:

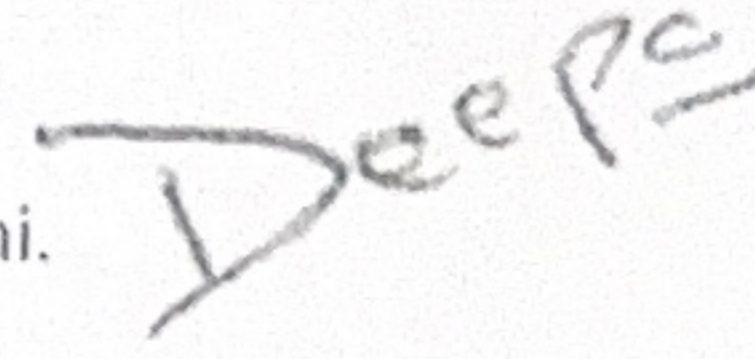
- Chairman and MD

Krtik J patel
DIN: 047862

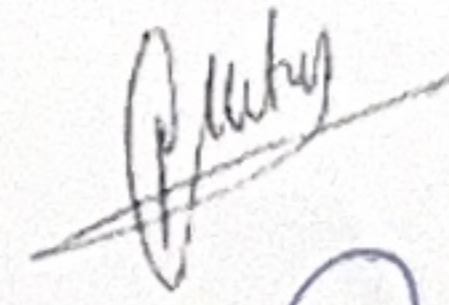


- CFO

Deepa J Gidwani.

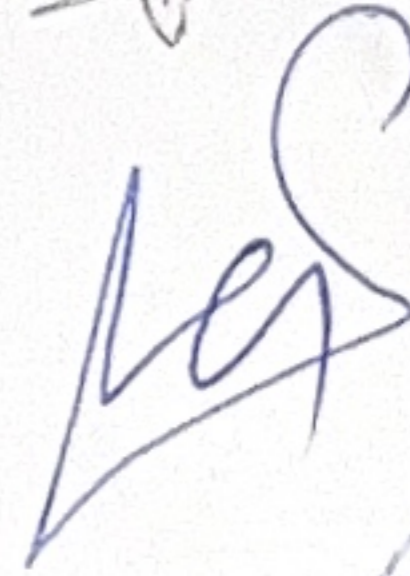


- Audit Committee Chairman RAJESH CHINUBHAI SUTARIA
DIN: 02102686



- Statutory Auditor For MAAK And Associates,
Chartered Accountants,

(Marmik G Shah)
Partner
Membership No. 133926
FRN: 135024W



Place: Ahmedabad
Date: 28TH MAY 2026