



# Unistar Multimedia Limited

13-10-2021

UNI/BM/2021-22/01

To,  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400001.  
Scrip Code – 532035.

**Sub: Outcome of the Meeting of the Board of Directors held on 13th October, 2021.**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please be informed that the Board of Directors of the Company at its meeting held today has, inter alia;

1. Approved the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2021, after the Limited Review by the Statutory Auditors;
2. **Raising of Funds:** The board of directors of the company is on the verge of finalization of two major residential projects (Construction & Development) at (i) Naigoan and (ii) Pune. In the present circumstances the board has decided to call a fresh meeting of the Board of Directors on 22nd October, 2021 to consider and decide about the raising of funds through right issue or preferential issue of equity shares.

Further the board meeting commenced at 04:30 p.m. and concluded at 05:50 p.m.

Kindly take the above information on your record.

Thanking you.

Yours faithfully,

For Unistar Multimedia Limited

  
Nitin Mistry  
Company Secretary



Encl: Copy of Unaudited Financial Results for the Quarter and Half year ended 30<sup>th</sup> September, 2021 and Limited Review Report of Statutory Auditor of the Company.

CIN : L70100MH1991PLC243430

**Regd. Office, Corporate & Share Department :** 901/902, Atlanta Centre, Sonawala Lane, Opp. Udhog Bhavan,  
Goregaon (E), Mumbai-400 063. Tel. : 91 22 4321 1800

Email : unistarmultimedia@yahoo.com | Website : www.unistarmulti.com

## STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. In lacs Except EP)

| Sr. No. | Particulars  | STANDALONE      |                 |                 |                 |                 |                   | CONSOLIDATED    |                 |                 |                 |                 |                   |
|---------|--|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|
|         |  | Quarter Ended   |                 |                 | Half Year Ended |                 | Year Ended        | Quarter Ended   |                 |                 | Half Year Ended |                 | Year Ended        |
|         |  | 30.09.2021      | 30.06.2021      | 30.09.2020      | 30.09.2021      | 30.09.2020      | 31.03.2021        | 30.09.2021      | 30.06.2021      | 30.09.2020      | 30.09.2021      | 30.09.2020      | 31.03.2021        |
|         |  | Unaudited       | Unaudited       | Unaudited       | Unaudited       | Unaudited       | Audited           | Unaudited       | Unaudited       | Audited         | Unaudited       | Unaudited       | Audited           |
| 1       | <b>Income from operations</b>  |                 |                 |                 |                 |                 |                   |                 |                 |                 |                 |                 |                   |
| a)      | Revenue from Operations  | 65.00           | -               | -               | 65.00           | -               | -                 | 65.00           | -               | -               | 65.00           | -               | -                 |
| b)      | Other Income   | 3.48            | 3.52            | 3.26            | 7.00            | 6.56            | 13.13             | 3.48            | 3.52            | 3.26            | 7.00            | 6.56            | 13.13             |
|         | <b>Total Income (a+b)</b>  | <b>68.48</b>    | <b>3.52</b>     | <b>3.26</b>     | <b>72.00</b>    | <b>6.56</b>     | <b>13.13</b>      | <b>68.48</b>    | <b>3.52</b>     | <b>3.26</b>     | <b>72.00</b>    | <b>6.56</b>     | <b>13.13</b>      |
| 2       | <b>Expenses</b>  |                 |                 |                 |                 |                 |                   |                 |                 |                 |                 |                 |                   |
| a)      | Purchase of Stock - in -Trade  | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
| b)      | Changes in Inventories of Finished goods, Stock-in-Trade and Work in Progress                                      | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
| c)      | Operating Expenses   | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
| d)      | Employees Benefit Expenses   | -               | -               | 1.80            | -               | 3.60            | 7.60              | -               | -               | 1.80            | -               | 3.60            | 7.60              |
| e)      | Depreciation and amortization expenses   | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
| f)      | Finance Costs  | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
| g)      | Other Expenses   | 1.46            | 1.25            | 0.82            | 2.71            | 4.88            | 6.36              | 1.46            | 1.25            | 0.82            | 2.71            | 4.88            | 6.36              |
|         | <b>Total Expenses (2)</b>  | <b>1.46</b>     | <b>1.25</b>     | <b>2.62</b>     | <b>2.71</b>     | <b>8.48</b>     | <b>13.96</b>      | <b>1.46</b>     | <b>1.25</b>     | <b>2.62</b>     | <b>2.71</b>     | <b>8.48</b>     | <b>13.96</b>      |
| 3       | <b>Profit / ( Loss ) from ordinary activities before exceptional &amp; extraordinary items and Tax ( 1 - 2 )</b>   | <b>67.02</b>    | <b>2.27</b>     | <b>0.64</b>     | <b>69.29</b>    | <b>-1.92</b>    | <b>-0.83</b>      | <b>67.02</b>    | <b>2.27</b>     | <b>0.64</b>     | <b>69.29</b>    | <b>-1.92</b>    | <b>(0.83)</b>     |
| 4       | Exceptional Items & Prior Period Items   | -               | -               | -               | -               | -               | -0.12             | -               | -               | -               | -               | -               | -0.12             |
| 5       | <b>Profit / ( Loss ) from ordinary activities before extraordinary items &amp; tax ( 3 - 4 )</b>                   | <b>67.02</b>    | <b>2.27</b>     | <b>0.64</b>     | <b>69.29</b>    | <b>-1.92</b>    | <b>-0.71</b>      | <b>67.02</b>    | <b>2.27</b>     | <b>0.64</b>     | <b>69.29</b>    | <b>-1.92</b>    | <b>(0.71)</b>     |
| 6       | Extraordinary items  | -               | -               | -               | -               | -               | 3,418.40          | -               | -               | -               | -               | -               | 3,418.40          |
| 7       | <b>Profit / ( Loss ) from ordinary activities before tax (5 - 6)</b>   | <b>67.02</b>    | <b>2.27</b>     | <b>0.64</b>     | <b>69.29</b>    | <b>-1.92</b>    | <b>-3,419.11</b>  | <b>67.02</b>    | <b>2.27</b>     | <b>0.64</b>     | <b>69.29</b>    | <b>-1.92</b>    | <b>(3,419.11)</b> |
| 8       | Tax Expenses   | 10.05           | 0.34            | 0.00            | 10.39           | 0.00            | 0.06              | 10.05           | 0.34            | 0.00            | 10.39           | 0.00            | 0.06              |
| 9       | <b>Net Profit / (Loss) from ordinary activities after Tax ( 7 - 8)</b>   | <b>56.97</b>    | <b>1.93</b>     | <b>0.64</b>     | <b>58.90</b>    | <b>-1.93</b>    | <b>-3,419.17</b>  | <b>56.97</b>    | <b>1.93</b>     | <b>0.64</b>     | <b>58.90</b>    | <b>-1.93</b>    | <b>(3,419.17)</b> |
| 10      | Share of Profit / (Loss) of associates   | -               | -               | -               | -               | -               | -                 | 0.02            | 0.04            | 0.05            | 0.06            | 0.10            | 0.06              |
| 11      | Minority Interest  | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
| 12      | <b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates ( 9+ 10 + 11)</b> | <b>56.97</b>    | <b>1.93</b>     | <b>0.64</b>     | <b>58.90</b>    | <b>-1.93</b>    | <b>-3,419.17</b>  | <b>56.99</b>    | <b>1.97</b>     | <b>0.69</b>     | <b>58.96</b>    | <b>-1.83</b>    | <b>(3,419.11)</b> |
| A (i)   | Items that will not be reclassified to profit or loss  | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
| (ii)    | Remeasurements of the defined benefit Plans  | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
| (iii)   | Equity Instruments through Other Comprehensive Income  | 7.68            | 33.01           | -               | 40.69           | -               | 25.32             | 7.68            | 33.01           | -               | 40.69           | -               | 25.32             |
| (iv)    | Income tax related to items that will not be reclassified to Profit or Loss  | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
| B (i)   | Items that will be reclassified to profit or loss  | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
| (ii)    | Income tax related to items that will be reclassified to profit or loss  | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
|         | <b>Total profit or loss, attributable to</b>   |                 |                 |                 |                 |                 |                   |                 |                 |                 |                 |                 |                   |
|         | Shareholders of the Company  | <b>64.65</b>    | <b>34.94</b>    | <b>0.64</b>     | <b>99.58</b>    | <b>-1.93</b>    | <b>(3,393.85)</b> | <b>64.67</b>    | <b>34.98</b>    | <b>0.69</b>     | <b>99.65</b>    | <b>-1.83</b>    | <b>(3,393.79)</b> |
|         | Non-controlling Interests  | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
|         | <b>Total Comprehensive Income for the period attributable to</b>   |                 |                 |                 |                 |                 |                   |                 |                 |                 |                 |                 |                   |
|         | Shareholders of the Company  | <b>64.65</b>    | <b>34.94</b>    | <b>0.64</b>     | <b>99.58</b>    | <b>-1.93</b>    | <b>(3,393.85)</b> | <b>64.67</b>    | <b>34.98</b>    | <b>0.69</b>     | <b>99.65</b>    | <b>-1.83</b>    | <b>(3,393.79)</b> |
|         | Non-controlling interests  | -               | -               | -               | -               | -               | -                 | -               | -               | -               | -               | -               | -                 |
|         | <b>Details of Equity Share Capital</b>   |                 |                 |                 |                 |                 |                   |                 |                 |                 |                 |                 |                   |
| 13      | Paid-up Equity Share Capital   | <b>1,000.07</b> | <b>1,000.07</b> | <b>1,000.07</b> | <b>1,000.07</b> | <b>1,000.07</b> | <b>1,000.07</b>   | <b>1,000.07</b> | <b>1,000.07</b> | <b>1,000.07</b> | <b>1,000.07</b> | <b>1,000.07</b> | <b>1,000.07</b>   |
| 14      | (Face Value : 10 Rs Per share)   | <b>10.00</b>    | <b>10.00</b>    | <b>10.00</b>    | <b>10.00</b>    | <b>10.00</b>    | <b>10.00</b>      | <b>10.00</b>    | <b>10.00</b>    | <b>10.00</b>    | <b>10.00</b>    | <b>10.00</b>    | <b>10.00</b>      |
| 15      | <b>Earnings per Equity Share of Rs. 10/- each</b>  |                 |                 |                 |                 |                 |                   |                 |                 |                 |                 |                 |                   |
| i (a)   | <b>Before extra-ordinary items (not annualised)</b>  |                 |                 |                 |                 |                 |                   |                 |                 |                 |                 |                 |                   |
| (i)     | Basic  | 0.65            | 0.35            | 0.01            | 1.00            | -0.02           | (33.94)           | 0.65            | 0.35            | 0.01            | 1.00            | -0.02           | (33.94)           |
| (ii)    | Diluted  | 0.65            | 0.35            | 0.01            | 1.00            | -0.02           | (33.94)           | 0.65            | 0.35            | 0.01            | 1.00            | -0.02           | (33.94)           |
| ii (b)  | <b>After extra-ordinary items (not annualised)</b>   |                 |                 |                 |                 |                 |                   |                 |                 |                 |                 |                 |                   |
| (i)     | Basic  | 0.65            | 0.35            | 0.01            | 1.00            | -0.02           | (33.94)           | 0.65            | 0.35            | 0.01            | 1.00            | -0.02           | (33.94)           |
| (ii)    | Diluted  | 0.65            | 0.35            | 0.01            | 1.00            | -0.02           | (33.94)           | 0.65            | 0.35            | 0.01            | 1.00            | -0.02           | (33.94)           |

**Notes:**

- 1) Standalone and Consolidated financial results cover the operations of UNISTAR MULTIMEDIA LIMITED and one associate company [Ascent Shares and Stock Brokers Private Ltd.]
- 2) The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th October, 2021. The Statutory Auditors have carried out a limited review of the standalone financial results. The interim financial results of one associate have not been reviewed by their statutory auditors and have been certified by the management of the holding company.
- 3) This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 4) The Company is having single reportable segment as defined in Accounting Standard-17 on 'Segment Reporting' and therefore Segment Reporting is not applicable to the Company
- 5) The Figures have been regrouped & rearranged where necessary to confirm the figures of the current period. The figures for the quarter ended September 30, 2021 and September 30, 2020 are balancing figures between unaudited figures in respect of the half year ended September 30, 2021 and September 30, 2020 and the unaudited figures of quarter ended June 30, 2021 and June 30, 2020 respectively.
- 6) Previous period / year figures have been regrouped/ reclassified, wherever found necessary, to conform to current period/ year classification
- 7) These financial result will be made available on the Company's website viz. [www.unistarmulti.com](http://www.unistarmulti.com) and on the website of BSE Ltd. viz [www.bseindia.com](http://www.bseindia.com) respectively.

**Place : Mumbai**  
**Date : 13/10/2021**

**FOR UNISTAR MULTIMEDIA LIMITED**



**SURESH BAFNA**  
**Managing Director**  
**DIN NO. : 01569163**

UNISTAR MULTIMEDIA LIMITED

CIN: L70100MH1991PLC243430

Regd. Office : 901-902, Atlanta Center, Sonawala Lane, Opp. Udyog Bhavan, Goregaon (E), Mumbai- 400063

Tel No.02243211800 ; Email:unistarmultimedia@yahoo.com ; Website: unistarmulti.com

STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS & LIABILITIES AS AT 30.09.2021

(Rs. In lacs)

|          | Particulars                               | STANDALONE              |                       | CONSOLIDATED            |                       |
|----------|---|-------------------------|-----------------------|-------------------------|-----------------------|
|          |   | As at                   | As at                 | As at                   | As at                 |
|          |   | 30.09.2021<br>Unaudited | 31.03.2021<br>Audited | 30.09.2021<br>Unaudited | 31.03.2021<br>Audited |
| <b>A</b> | <b>ASSETS</b>                             |                         |                       |                         |                       |
| <b>1</b> | <b>Non - Current Assets</b>               |                         |                       |                         |                       |
|          | a) Property, plant and equipment          | -                       | -                     | -                       | -                     |
|          | b) Capital Work in process                | -                       | -                     | -                       | -                     |
|          | c) Investment Property                    | -                       | -                     | -                       | -                     |
|          | d) Other Intangible Assets                | -                       | -                     | -                       | -                     |
|          | e) Financial assets                       |                         |                       |                         |                       |
|          | (i) Investments                           | 89.13                   | 48.44                 | 89.34                   | 48.59                 |
|          | (ii) Loans                                | -                       | -                     | -                       | -                     |
|          | (iii) Other financial assets              | 211.00                  | 205.07                | 211.00                  | 205.07                |
|          | f) Other non-Current Assets               | 585.00                  | 585.00                | 585.00                  | 585.00                |
|          | g) Deferred Tax Asset (Net)               | -                       | -                     | -                       | -                     |
|          | <b>Total non-current assets</b>           | <b>885.13</b>           | <b>838.51</b>         | <b>885.34</b>           | <b>838.66</b>         |
| <b>2</b> | <b>Current Assets</b>                     |                         |                       |                         |                       |
|          | (a) Inventories                           | -                       | -                     | -                       | -                     |
|          | (b) Financial assets                      |                         |                       |                         |                       |
|          | (i) Trade Receivables                     | 65.00                   | -                     | 65.00                   | -                     |
|          | (ii) Cash and Cash equivalents            | 0.23                    | 3.91                  | 0.23                    | 3.91                  |
|          | (iii) Bank balances other than (ii) above | -                       | -                     | -                       | -                     |
|          | (iv) Loans and Advances                   | -                       | -                     | -                       | -                     |
|          | (c) Other Current Assets                  | 6.70                    | 4.33                  | 6.70                    | 4.33                  |
|          | <b>Total current assets</b>               | <b>71.94</b>            | <b>8.25</b>           | <b>71.94</b>            | <b>8.25</b>           |
|          | <b>TOTAL-ASSETS</b>                       | <b>957.07</b>           | <b>846.76</b>         | <b>957.28</b>           | <b>846.91</b>         |
| <b>B</b> | <b>EQUITY AND LIABILITIES</b>             |                         |                       |                         |                       |
| <b>1</b> | <b>Equity</b>                             |                         |                       |                         |                       |
|          | Equity share capital                      | 966.50                  | 966.50                | 966.50                  | 966.50                |
|          | Other equity                              | (20.59)                 | (120.17)              | (20.38)                 | (120.02)              |
|          | <b>Total Equity</b>                       | <b>945.91</b>           | <b>846.32</b>         | <b>946.12</b>           | <b>846.47</b>         |
| <b>2</b> | <b>Liabilities</b>                        |                         |                       |                         |                       |
| <b>2</b> | <b>Non Current Liabilities</b>            |                         |                       |                         |                       |
|          | (a) Financial Liabilities                 |                         |                       |                         |                       |
|          | (i) Borrowings                            | -                       | -                     | -                       | -                     |
|          | (ii) Deposits                             | -                       | -                     | -                       | -                     |
|          | (iii) Other financial liabilities         | -                       | -                     | -                       | -                     |
|          | (b) Deferred tax liabilities (net)        | -                       | -                     | -                       | -                     |
|          | (c) Provisions                            | -                       | -                     | -                       | -                     |
|          | <b>Total non-current liabilities</b>      | <b>-</b>                | <b>-</b>              | <b>-</b>                | <b>-</b>              |
| <b>3</b> | <b>Current Liabilities</b>                |                         |                       |                         |                       |
|          | (a) Financial Liabilities                 |                         |                       |                         |                       |
|          | (i) Borrowings                            | -                       | -                     | -                       | -                     |
|          | (ii) Trade and other payables             | -                       | -                     | -                       | -                     |
|          | (iii) Other financial liabilities         | -                       | 0.06                  | -                       | 0.06                  |
|          | (b) Non-Financial Liabilities             | 0.16                    | -                     | 0.16                    | -                     |
|          | (c) Provisions                            | 11.00                   | 0.38                  | 11.00                   | 0.38                  |
|          | <b>Total current liabilities</b>          | <b>11.16</b>            | <b>0.43</b>           | <b>11.16</b>            | <b>0.43</b>           |
|          | <b>TOTAL EQUITY AND LIABILITIES</b>       | <b>957.07</b>           | <b>846.76</b>         | <b>957.28</b>           | <b>846.91</b>         |

FOR UNISTAR MULTIMEDIA LIMITED

**SURESH B**  
**BAFNA**

SURESH BAFNA

Managing Director

DIN NO. : 01569163

Place : Mumbai  
Date : 13/10/2021

**UNISTAR MULTIMEDIA LIMITED**

CIN: L70100MH1991PLC243430

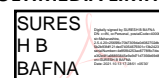
Regd. Office : 901-902, Atlanta Center, Sonawala Lane, Opp. Udyog Bhavan, Goregaon (E), Mumbai- 400063

Tel No.02243211800 ; Email:unistarmultimedia@yahoo.com ; Website: unistarmulti.com

**CASH FLOW STATEMENT AS AT 30TH SEPTEMBER, 2021**

| Particulars   |                | Standalone              |                    | Consolidated            |                    |
|---|----------------|-------------------------|--------------------|-------------------------|--------------------|
|   |                | 30th September,<br>2021 | 31st March<br>2021 | 30th September,<br>2021 | 31st March<br>2021 |
|   |                | Unaudited               | Audited            | Unaudited               | Audited            |
| <b>Cash flow from/(used in) operating activities</b>        |                |                         |                    |                         |                    |
| Profit before tax   |                | 69.29                   | -3,419.11          | 69.35                   | -3,419.05          |
| <b>Adjustment for:</b>                                      |                |                         |                    |                         |                    |
| Interest income on deposits and dividend income             |                | -7.00                   | -13.13             | -7.00                   | -13.13             |
| Provision For Dimmution in Value of Investment              |                | 0                       | 3,418.40           | 0                       | 3,418.40           |
| Fair value on change of equity instruments                  |                | 40.69                   | -                  | 40.69                   | -                  |
| Operating profit before working capital changes             |                | <b>102.97</b>           | <b>-13.85</b>      | <b>103.04</b>           | <b>-13.78</b>      |
| <b>Movement in working capital:</b>                         |                |                         |                    |                         |                    |
| (Increase)/decrease in trade receivables                    |                | (65.00)                 | -                  | (65.00)                 | -                  |
| (Increase)/decrease in other Current Assets                 |                | (2.37)                  | -2.12              | (2.37)                  | -2.12              |
| Increase/(decrease) in other current liability              |                | 0.10                    | 0.06               | 0.10                    | 0.06               |
| Increase/(decrease) in provision                            |                | 10.62                   | -0.10              | 10.62                   | -0.10              |
| Cash generated/(used) in operations                         |                | <b>46.33</b>            | <b>(16.01)</b>     | <b>46.39</b>            | <b>(15.95)</b>     |
| Income taxes paid   |                | 10.39                   | -                  | 10.39                   | -                  |
| <b>Net Cash flow from operating activities</b>              | <b>(A)</b>     | <b>35.94</b>            | <b>(16.01)</b>     | <b>36.00</b>            | <b>(15.95)</b>     |
| <b>Cash flow from/(used) investing activities</b>           |                |                         |                    |                         |                    |
| Payments Property, plant and equipment                      |                | -                       | -                  | -                       | -                  |
| Interest received   |                | 7.00                    | 13.13              | 7.00                    | 13.13              |
| (Increase)/decrease in Other Financial Asset                |                | (5.93)                  | -7.11              | (5.93)                  | -7.11              |
| (Increase)/decrease in trade advance                        |                | -                       | 12.00              | -                       | 12.00              |
| (Increase)/decrease in Investment                           |                | (40.69)                 | -                  | (40.75)                 | -0.06              |
| <b>Cash generated/(used) in investing activities</b>        | <b>(B)</b>     | <b>(39.62)</b>          | <b>18.03</b>       | <b>(39.68)</b>          | <b>17.96</b>       |
| <b>Cash flow from/(used in) financing activities</b>        |                |                         |                    |                         |                    |
| Proceed /(repayment) of borrowings (net)                    |                | -                       | -                  | -                       | -                  |
| Proceeds from issue of share capital                        |                | -                       | -                  | -                       | -                  |
| Interest paid   |                | -                       | -                  | -                       | -                  |
| <b>Cash generated/(used) in financing activities</b>        | <b>(C)</b>     |                         | -                  |                         |                    |
| <b>Net increase/(decrease) in cash and cash equivalents</b> | <b>(A+B+C)</b> | <b>(3.68)</b>           | <b>2.02</b>        | <b>(3.68)</b>           | <b>2.02</b>        |
| Cash and cash equivalent at beginning of year               |                | 3.91                    | 1.90               | 3.91                    | 1.90               |
| Unrealised exchange difference                              |                | -                       | -                  | -                       | -                  |
| Total Cash and cash equivalent at beginning of year         |                | <b>3.91</b>             | <b>1.90</b>        | <b>3.91</b>             | <b>1.90</b>        |
| Cash and cash equivalent at end of year                     |                | 0.23                    | <b>3.92</b>        | 0.23                    | <b>3.92</b>        |
| Unrealised exchange difference at year end                  |                | -                       | -                  | -                       | -                  |
| Total Cash and cash equivalent at end of year               |                | <b>0.23</b>             | <b>3.92</b>        | 0.23                    | <b>3.92</b>        |
| <b>Net increase/(decrease) as disclosed above</b>           |                | <b>(3.68)</b>           | <b>2.02</b>        | <b>(3.68)</b>           | <b>2.02</b>        |

FOR UNISTAR MULTIMEDIA LIMITED



**SURESH BAFNA**  
Managing Director  
DIN NO. : 01569163

Place :Mumbai

Date : 13/10/2021



**PAREKH  
SHAH  
&  
LODHA**

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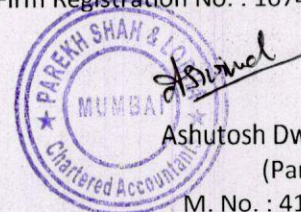
**Chartered Accountants**

**Independent Auditor's Review Report on the Quarterly Standalone Unaudited Financial Results of the Company**

**To the Board of Directors of  
UNISTAR MULTIMEDIA LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **UNISTAR MULTIMEDIA LIMITED** ('the Company') for the quarter and half year ended September 30, 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's 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 ('the Act') and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PAREKH SHAH & LODHA  
Chartered Accountants  
Firm Registration No. : 107487W



Ashutosh Dwivedi  
(Partner)  
M. No. : 410227

Place: Mumbai  
Date: 13.10.2021  
UDIN: 21410227AAAAGN9121



**Chartered Accountants**

**Independent Auditor's Review Report on the Quarterly Consolidated Unaudited Financial Results  
of the Company**

**To the Board of Directors of  
UNISTAR MULTIMEDIA LIMITED**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **UNISTAR MULTIMEDIA LIMITED** ('the Holding Company') and its one associate (**M/s Ascent Shares And Stock Brokers Private Limited**) for the quarter and half year ended September 30, 2021, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's 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 ('the Act') and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the interim financial results of one associate company included in the Statement whose financial information reflect Company's share of net profit/(loss) after tax of Rs 0.02 lacs for the quarter ended on September 30, 2021 as considered in the consolidated financial statements, whose financial statements have not been reviewed by

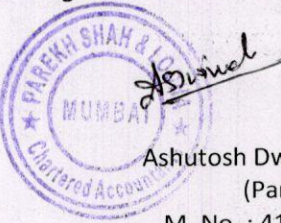


us. These interim financial results of **Ascent Shares and Stock Brokers Private Limited** have not been reviewed by their respective auditors and have been furnished to us by the management of the holding company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on the management certified un-reviewed financial information.

Our conclusion is not modified in respect to this matter with respect to our reliance on the financial information certified by the management.

For PAREKH SHAH & LODHA  
Chartered Accountants  
Firm Registration No. : 107487W

Place: Mumbai  
Date: 13.10.2021  
UDIN: 21410227AAAAGO2137



Ashutosh Dwivedi  
(Partner)  
M. No. : 410227