

# Unistar Multimedia Limited

Date: 12th November, 2020

To, The Manager - CRD **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 12th November, 2020.

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 please find enclosed herewith Standalone and Consolidated Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2020 along with "Limited Review Report" by the Auditors, reviewed by Audit Committee and approved by the Board of Directors at their meeting held on Thursday i.e. 12th November, 2020.

Further the board meeting commenced at 12:00 pm and concluded at 01:30 p.m.

Kindly take the above information on your record.

Thanking you.

Yours faithfully,

For Unistar Multimedia Limited

(Suresh Bafna)

Director

DIN: 01569163

Encl: a/a

CIN: L70100MH1991PLC243430

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

### UNISTAR MULTIMEDIA LIMITED CIN: L70100MH1991PLC243430

Regd. Office :901/902, Atlanta Centre, Sonawala Lane, Opp. Udhyog Bhuvan, Goregaon (E), Mumbai 400 063

Tel No. 91-22-43211800 ; Email: unistarmultimedia@yahoo.com; Website: www.unistarmulti.com

## STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER & HALF YEAR ENDED 30.09.2020

(Rs. In lacs Except EPS)

	STATEMENT OF STA									001100	LIDATED	(1.00.11.	lacs Except EPS)
_				STANDA	ALONE			CONSOLIDATED					
		Quarter Ended		Half Year		Year Ended	Quarter Ended		Half Year		Year Ended		
ir. No.	Particulars	30.09.2020 Unaudited	30.06.2020 UnAudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 UnAudited	31.03.2020 Audited	30.09.2020 Unaudited	30.06.2020 UnAudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 UnAudited	31.03.2020 Audited
													- '
1 a) b)	1	3.26 3.26	3.30 3.30	3.07 <b>3.07</b>	6.56 <b>6.56</b>	6.62 6.62	12.91 12.91	3.26 3.26	3.30 3.30	3.52 3.52	6.56 6.56	7.52 7.52	12.91 12.91
	Expenses Purchase of Stock - in -Trade Changes in Inventories of Finished goods, Stock-in-Trade and Work			-		-					<u> </u>	-	7.57
c	in Progress Operating Expenses Employees Benefit Expenses	1.80	1.80	1.97	3.60	2.97	7.57	1.80	1.80	1.97	3.60	2.97	- - 0.06
e 1	Depreciation and amortization expenses Finance Costs Other Expenses	0.82	4.06	3.85	4.88	8.74 11.71	0.06 9.37 17.00	0.82 2.62	4.06 5.86	4.21 <b>6.18</b>	4.88 8.48	9.46 12.43	9.37 17.00
•	Total Expenses (2)	2.62	5.86	5.82	8.48	11./1	17.00						-4.09
3	Profit / ( Loss ) from ordinary activities before exceptional & extraordinary items and Tax ( 1+2)	0.64	-2.56	-2.75	-1.92	-5.09	-4.09	0.64	-2.56	-2.6 <del>6</del>	·1.92	-4.91	-
4	Exceptional Items			-2.75		-5.09	-4.09	0.64	-2.56	-2.66	-1.92	-4.91	-4.09
5	Profit / ( Loss ) from ordinary activities before extraordinary items & tax ( $3+4$ )	0.64	-2.56	-2./3			-				-	-	-
6	Extraordinary items	0.64	-2.56	-2.75	-1.92	-5.09	-4.09	0.64	-2.56	-2.66	1 1	-4.91	-4.09
7	Profit / ( Loss ) from ordinary activities before tax (5+6)	0.00		0.00	0.00		0.01	1	1	1	1	0.00 -4.91	0.01 -4.10
9		0.64	-2.56	-2.75	-1.93	-5.09	-4.10	0.64		1	-	0.18	0.14
11	Net Profit / () oss) after taxes, minority interest and share of profit	0.64	-2.56	-2.75	-1.93	-5.09	-4.16	0.69	-2.51	-2.5	7 -1.83	-4,73	-3.96
A	(I) Items that will not be reclassified to profit or loss		:	1	:	-			-	-	-	-	
	iii) Equity Instruments through Other Comprehensive Income		-	-	-				-			-	
1	Income tax related to items that will not be reclassified to Profit or Loss	-		-			<u> </u>		-		_	-	
1	(i) Items that will be reclassified to profit or loss  Income tax related to items that will be reclassified to profit or loss				-			-	-		-		
	Total profit or loss, attributable to	0.6	.4 -2.5		-1.9		-4.1	0.6	9 -2.5	1 -2.5	-1.83	-4.73	-3.9
	Shareholders of the Company Non-controlling Interests Total Comprehensive Income for the period attributable to	-							;g -2.5	.1 -2.	57 -1.83	-4.73	-3.9
	Shareholders of the Company Non-controlling interests	0.6	-2.5	-2.7	1	-5.09	-4.:	0.6	-	] -	-	1	1,000
- 1	Details of Equity Share Capital  Paid-up Equity Share Capital  (Face Value : 10 Rs Per share)	1,000.0			1		1					-	
1	1.5 Earnings per Equity Share of Rs. 10/- each (a) Before extra-ordinary items (not annualised) (1) Basic	0.1									.03 -0.03 .03 -0.03		
,,	(ii) Diluted (b) After extra-ordinary items (not annualised) (i) Basic	0.	01 -0.	03 -0.	03 -0.	02 -0.09	-0.	.04 0.	01 -0.1 01 -0.1		.03 -0.0 .03 -0.0		
	(ii) Diluted	0.	01 -0.	03 -0.	03 -0.	02] -0.0	31 -0.	<u></u>					

- 1) The result have been reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on 12th November, 2020 and the Statutory Auditors of the Company have carried out the Limited Review of the same.
- 2) The Financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as specified in the companies (Indian Accounting Standard) Rules, 2015 as amended in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- 3) 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.
- 4) There is no impact of IND-AS 116 "Leases" on results of the Company for the quarter and half year ended 30th September, 2020
- 5) The Board is of the opinion that there has been no material change in the controls or processes followed in the closing of the financial results of the Company. Given the dynamic nature of the pandemic situation, the carrying value of the Company's assets as at Sept 30, 2020, may be affected by the severity and duration of the outbreak.; however the Company believes that it has taken into account all the possible impact of known events arising out of COVID 19 pandemic in the preparation of financial results resulting out of fair valuation of these assets. However the impact assessment of COVID 19 is a continuing process given its nature and duration. The Company will continue to monitor for any material changes to future economic conditions.

6) Figures for the previous years have been regrouped / rearranged wherever necessary.

Place : Mumbai Date: 12.11.2020 FOR UNISTAR MULTIMEDIA LIMITED

Suresh Bafna

DIN NO.: 01569163

## **UNISTAR MULTIMEDIA LIMITED**

CIN: L70100MH1991PLC243430

Regd. Office:901/902, Atlanta Centre, Sonawala Lane, Opp. Udhyog Bhuvan, Goregaon (E), Mumbai 400 063 Tel No. 91-22-43211800; Email: unistarmultimedia@yahoo.com; Website: www.unistarmulti.com STATEMENT OF STANDALONE AND CONSOLIDATED ASSETS & LIABILITIES AS AT 30.09.2020

(Rs. In lacs)

		STAND	ALONE	CONSOLIDATED			
- 1		As at	As at	As at	As at		
1	Particulars	30.09.2020	31.03.2020	30.09.2020	31.03.2020		
		Unaudited	Audited	Unaudited	Audited		
A A	ASSETS						
1	Non - Current Assets			_	_		
[;	a) Property, plant and equipment	-	-		_		
	b) Capital Work in process	-	-	-	_		
Į,	c) Investment Property	-	-	-	_		
- 1	d) Other Intangible Assets	-		-			
- 1	e) Financial assets			2 445 05	3,441.61		
	(i) Investments	3,445.76	3,441.52	3,445.95	197.35		
- 1	(ii) Loans	196.30	197.35	196.30	597.61		
	(iii) Other financial assets	597.61	597.61	597.61	357.01		
	f) Other non-Current Assets	-	, ,	-	0.06		
	g) Deferred Tax Asset (Net)	0.06	0.06	0.06	4,236.63		
j	Total non-current assets	4,239.72	4,236.54	4,239.91	4,230.03		
1							
2	Current Assets			_	_		
ľ	(a) Inventories	-	-	-			
	(b) Financial assets			ŀ	_		
l	(i) Trade Receivables	-	-	0.41	1.90		
- 1	(ii) Cash and Cash equivalents	0.41	1.90	0.41	1.5		
	(iii) Bank balances other than (ii) above	-	· -		_		
1	(iv) Loans and Advances	-		! !	2.2		
1	(c) Other Current Assets	3.65	2.22	3.65	4.1		
	Total current assets	4.05	4.11	4.05	4.1		
	TOTAL-ASSETS	4,243.77	4,240.66	4,243.96	4,240.7		
	TOTAL NOTICE	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
в	EQUITY AND LIABILITIES	İ					
1	Equity	1					
	Equity share capital	966.50	1	1	966.5		
	Other equity	3,275.99			3,273.7		
	Total Equity	4,242.49	4,240.18	4,242.68	4,240.2		
		İ	ļ				
	Liabilities	1	ľ		ì		
2	Non Current Liabilities		1	1	Į		
	(a) Financial Liabilities			_			
	(i) Borrowings	-	1		1 <u>.</u>		
	(ii) Deposits			•			
	(iii) Other financial liabilities	•	· ·	1 -	]		
	(b) Deferred tax liabilities (net)	-	1	-	]		
	(c) Provisions		ļ <u>-</u>	<del> </del>	<u> </u>		
	Total non-current liabilities	s	<u> </u>	<u> </u>			
3	Current Liabilities		1		l		
	(a) Financial Liabilities						
	(i) Borrowings	-	-	-	1		
	(ii) Trade and other payables	-		-			
	(iii) Other financial liabilities	-	-	-	]		
	(b) Provisions	1.29			0		
	Total current liabilitie						
	TOTAL EQUITY AND LIABILITIES	5 4,243.7	7 4,240.6	4,243.96	4,240		

FOR UNISTAR MULTIMEDIA LIMITED

Place :Mumbai Date :12.11.2020

Suresh Bafna Director DIN:01569163

### **UNISTAR MULTIMEDIA LIMITED**

CIN: L70100MH1991PLC243430

Regd. Office:901/902, Atlanta Centre, Sonawala Lane, Opp. Udhyog Bhuvan, Goregaon (E), Mumbai 400 063 Tel No. 91-22-43211800 ; Email: unistarmultimedia@yahoo.com; Website: www.unistarmulti.com
CASH FLOW STATEMENT AS AT 30TH SEPTEMBER 2020

(Rs. In lacs)

					(Rs. In lacs)
Particulars		As at 30th September 2020 (Standalone)	As at 30th September 2020 (Consolidated)	As at 31st March 2020 (Standalone)	As at 31st March 2020 (Consolidated)
Cash flow from/(used in) operating activities					
Profit before tax		-1.92	-1.82	-4.09	-3.95
Adjustment for:					
Exception item		-	-	-	-
Interest expense		-	-	•	-
Interest income on deposits and dividend income		-	-	-	-
Interest on income tax		-	-	-	-
Depreciation and amortization		-	-	-	-
Unrealised exchange difference (net)			-	-	-
(Profit)/Loss from sale of Property, plant and equipment		-	- '	-	-
Trade receivables / advances written off			- '	-	-
Creditor written back		-	-	_	-
Fair value on change of equity instruments	- 1		-	-	-
Remeasurement of defined employee benefit plans	1	_	-	-	
nomeasurement of defined employee serient plans					
Operating profit before working capital changes		-1.92	-1.82	-4.09	-3.9
Movement in working capital:					
(Increase)/decrease in trade receivables		_	-	-	-
(Increase)/decrease in inventories		_	-	-	-
(Increase)/decrease in trade advance			-	-	-
(Increase)/decrease in other Current Assets	i	-1.43	-1.43	-1.60	-1.6
Increase/(decrease) in trade payables			_	-	-
Increase/(decrease) in other current liability		_		-	-
Increase/(decrease) in provision		0.80	0.80	-0.00	-0.0
Cash generated/(used) in operations	ŀ	-2.55	<del></del>	-5.70	
Income taxes paid	1				1 .
Net Cash flow from operating activities	(A)	-2.55	-2.45	-5.70	-5.5
Cash flow from/(used) investing activities	1				-
Payments Property, plant and equipment		-	-	-	-
Interest received	ļ	-	-	-	-
Proceeds from sale of Property, plant and equipment			-	-	-
Proceeds from sale of Biological Assets		-	-	-	-
(Increase)/decrease in Loans / Deposit	1	1.06	1.06	-18.62	-18.6
(Increase)/decrease in fixed deposit with bank				1	
(Increase)/decrease in Investment	İ	0.00	-0.10	15.25	15.1
Cash generated/(used) in investing activities	(B)	1.06	0.96	-3.37	-3.5
Cash flow from/(used in) financing activities	-	-	-	-	-
Proceed /(repayment) of borrowings (net)		-		-	-
Proceeds from issue of share capital		-	-	-	-
Share premium from issue of equity shares	ĺ	-	-	-	-
Unclaimed dividend paid on equity share		-	-	-	-
Interest paid	1		-		
Cash generated/(used) in financing activities	(C)		-	-	-
Net increase/(decrease) in cash and cash equivalents	(A+B+C)	-1.49	-1.49	-9.07	7 -9.0
	<u> </u>				
Cash and cash equivalent at beginning of year		1.90	1.90	10.97	7 10.9
Unrealised exchange difference		1.00	1.90	10.9	7 10.9
Total Cash and cash equivalent at beginning of year		1.90		<del></del>	
Cash and cash equivalent at end of year		0.41	0.41	1.90	1.9
Unrealised exchange difference at year end	1	1 -	0.41	1.90	1.9

Place :Mumbai Date :12.11.2020 FOR UNISTAR MULTIMEDIA LIMITED

Suresh Bafna Director DIN:01569163





BKC Centre, 31-E, Laxmi Indl. Estate, New Link Road, Andheri (W), Mumbai - 400 053.

Tel.: 022-3070 6021-44 Fax: 022-3070 6033

E-mail: pslca1988@gmail.com pslca@bkcadvisors.in

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Standalone Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

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

- We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of UNISTAR MULTIMEDIA LIMITED ('the Company') for the quarter ended September 30, 2020 and year to date results for the period April 01, 2020 to September 30, 2020, 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.



- 5. We draw attention to Note No. 4 in the accompanying statement relating to fair value measurement of financial assets of the company as on September 30, 2020. As described in the aforesaid notes, the carrying value of the financial assets is subject to uncertainties relating to the impact of the Covid-19 pandemic. Our opinion is not modified in respect to this matter.
- 6. Attention is drawn to the fact that figures in the financial results upto and including for the quarter ended June 30, 2020 included in the statement was carried out by a firm of Chartered Accountants, other than us, who have expressed their opinion for the above periods vide their respective review reports/ audit reports which have been furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our conclusion is not modified in respect of this matter.

For PAREKH SHAH & LODHA

Sisimo

Chartered Accountants Firm<sub>(</sub>Reg.: 107487W

Ashutosh Dwivedi

(Partner) M. No. : 410227

Place: Mumbai Date: 12.11.2020

UDIN: 20410227AAAAGW8854





BKC Centre, 31-E, Laxmi Indl. Estate, New Link Road, Andheri (W), Mumbai - 400 053.

Tel.: 022-3070 6021-44 Fax: 022-3070 6033

E-mail: pslca1988@gmail.com pslca@bkcadvisors.in

#### Chartered Accountants

Independent Auditor's Review Report on the Quarterly Consolidated Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

#### 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 Company') and its one associate (M/s Ascent Shares And Stock Brokers Private Limited) for the quarter ended September 30, 2020 and year to date results for the period April 01, 2020 to September 30, 2020, 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. This Statement, which is the responsibility of the Company's management and approved by the Hoding 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. 0.05 lakhs (and Rs 0.10 lakhs), for the quarter (and six-month period) ended on 30 September 2020, respectively, as considered in the Statement. These interim financial results of one associate have not been reviewed by their auditors and have been furnished to us by the management of the company, and our conclusion in so far as it relates to the amounts and disclosures included in respect of such 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.

- 6. We draw attention to Note No. 4 in the accompanying statement relating to fair value measurement of financial assets of the company as on September 30, 2020. As described in the aforesaid notes, the carrying value of the financial assets is subject to uncertainties relating to the impact of the Covid-19 pandemic. Our opinion is not modified in respect to this matter.
- 7. Attention is drawn to the fact that figures in the financial results upto and including for the quarter ended June 30, 2020 included in the statement was carried out by a firm of Chartered Accountants, other than us, who have expressed their opinion for the above periods vide their respective review reports/ audit reports which have been furnished to us and which have been relied upon by us for the purpose of our review of the statement. Our conclusion is not modified in respect of this matter.

Place: Mumbai Date: 12.11.2020

UDIN: 20410227AAAAGX5168

For PAREKH SHAH & LODHA

Chartered Accountants Firm Reg : 107487W

> Ashutosh Dwivedi (Partner) M. No. : 410227