

November 28, 2023

To,
The General Manager **BSE Limited**P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code - 532035

Dear Sir/Mam,

Sub.: Outcome of Board Meeting

Ref.: Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

In continuation to our announcement dated November 21, 2023, we write to advise your good office and our stakeholders that, the meeting of Board of Directors of the Company convened on today, Tuesday, November 28, 2023 to consider and approved the following agenda:

- 1. Unaudited Standalone and Consolidated Financial Results under IND AS for the Quarter and Half Year ended on September 30, 2023 along with Limited Review Report.
- 2. Approved appointment of Mr. Yogeshkumar Shah as Chief Financial Officer of the Company w.e.f. November 28, 2023.

Accordingly, please find herewith the details as per requirement of Regulation 30 of Listing Regulations read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 in Annexure I.

The Board Meeting commenced at 1:00 P.M. and concluded at 3:30 P.M.

Kindly take the same on record and oblige.

Thanking you,

For Unistar Multimedia Limited

Prapti Uday Shah Director

DIN: 09216502

CIN: L70100MH1991PLC243430

Regd. Office, Corporate &b Share Department: SH 187, Powai Plaza MTRII CST N S Hiranandani,

Business Park Powai, Mumbai 400076 Tel.: 91 22 4321 1800 Email: unistar.multi2022@gmail.com | Website: www.unistarmulti.com



Annexure I

Sr. No.	Details of events that needs to be provided	Mr. Yogeshkumar Shah
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Due to vacancy in the office of Chief Financial Officer, Mr. Yogeshkumar Shah appointed as Chief Financial Officer of the company w.e.f. November 28, 2023
2	Date of appointment/reappointment/cessation (as applicable)	W.e.f. November 28, 2023
3	Term of appointment/re-appointment	Not Applicable
4	Brief Profile (in case of appointment)	Mr. Yogeshkumar Shah has completed Secondary School Education. He has more than 43 years' experience in the field of Securities Market.
5	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Business Park Powai, Mumbai 400076 Tel.: 91 22 4321 1800 **Email:** <u>unistar.multi2022@gmail.com</u> | **Website:** <u>www.unistarmulti.com</u>

UNISTAR MULTIMEDIA LIMITED

CIN: L07295MH1991PLC243430

Regd(O): SH 187, Powai Plaza MTRII CST N S Hiranandani, Business Park Powai, Mumbai, Maharashtra, 400076

Email: unistar.multi2022@gmail.com Website: unistarmulti.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

(Rs. in Lakhs)

Particulars	Quarter ended Half Year Ended			Year Ended		
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from Operations	697.24	924.29	37.57	1,621.53	72.93	2,439.59
Other Income	-	-	16.94	-	60.88	190.71
Total Income	697.24	924.29	54.50	1,621.52	133.81	2,630.30
II. Expenses						
Operating Expenses	540.22	538.04	-	1,078.26	-	2,487.54
Employee Benefits Expense	0.43	1.14	0.75	1.57	1.50	3.00
Finance costs	-	-	0.12	-	0.17	0.89
Depreciation, Amortisation and Depletion Expenses			-			1.57
Other Expenses	5.42	14.17	40.06	19.59	41.51	83.53
Total Expenses	546.07	553.35	40.94	1,099.43	43.18	2,576.53
TTT TO 614 4 /T	101 10	070.04	10.50	F00 00	20.00	50 55
III. Profit / (Loss) before exceptional items and tax	151.17	370.94	13.56	522.09	90.63	53.77
IV. Exceptional item	-	-	-	-	-	-
V. Profit before Tax	151.17	370.94	13.56	522.09	90.63	53.77
VI. Tax Expense	37.79	92.73	3.56	130.52	18.70	19.27
- Current Tax	37.79	92.73	3.55	130.52	18.70	18.70
- Short / (Excess) provision of Previous Year	-	-	0.01	-	-	0.56
- Deferred Tax	-	-	-	-	-	0.01
VII. Profit for the Period	113.38	278.21	10.01	391.58	71.93	34.50
Other comprehensive income (after tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	113.38	278.21	10.01	391.58	71.93	34.50
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	2,500.07	2,500.07	1,000.07	2,500.07	1,000.70	2,500.07
Earnings per Equity Share (Face Value Rs. 10) (Not annualis						
(a) Basic	0.45	1.11	0.10	1.57	0.72	0.14
(b) Diluted	0.45	1.11	0.10	1.57	0.72	0.14

Notes

- 1 The Un-Audited financial results for the 2nd quarter & Half Year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th November 2023. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.
- 2 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- ${\small 3\>\>\>} {\small The\ Board\ of\ Directors\ of\ the\ Company\ have\ not\ recommended\ dividend\ tor\ the\ financial\ year\ 2022-23.}$
- 4 The Figures have been regrouped and/or reclassified wherever necessary.

FOR UNISTAR MULTIMEDIA LIMITED

PRAPTI UDAY SHAH Director DIN: 09216502

Place: Mumbai Date: 28/11/2023

As at 30th September 2023 March 2023	STATEMENT OF ASSETS AND LIABILITIES				
1 Non-current assets a Property, Plant and Equipment 24.65 18.73 b Financial Assets i Investments 8.527.50 8.527.50 ii Trade receivables		Particulars			
a Property, Plant and Equipment b Financial Assets i Investments ii Trade receivables iii Loans iv Others (to be specified) c Deferred Tax Assets (net) d Other Non-current assets a Inventories b Financial Assets i Trade receivables iii Loans c Deferred Tax Assets (net) d Other Non-current assets 2 Current assets a Inventories b Financial Assets i Trade receivables ii Cash and cash equivalents iii Loans c Other current assets 74.49 Total Current assets 1,024.84 1,684.70 Total Assets 10,314.69 10,976.98 EQUITY AND LIABILITIES 1 Equity a Equity Share capital b Other Equity Total Equity 2 LIABILITIES a Non-current liabilities i Financial Liabilities a Borrowings ii Other Non-current Liabilities f Inancial Liabilities a Borrowings b Trade payables c Other financial liabilities i Financial Liabilities i Financial Liabilities a Borrowings c Other Current Liabilities i Financial Liabilities i Financial Liabilities a Borrowings c Other Current Liabilities i Financial Liabilities i Financial Liabilities i Financial Liabilities a Borrowings c Other Current Liabilities c Other Current Liab	ASSE	TS			
b Financial Assets i Investments ii Investments ii Trade receivables iii Coans iv Others (to be specified) Cother Non-current assets a Inventories b Financial Assets ii Trade receivables iii Loans c Deferred Tax Assets (net) d Other Non-current assets 32.70 32.70 32.70 Total Non-current assets 9,289.85 9,292.28 2 Current assets a Inventories b Financial Assets i Trade receivables iii Cash and cash equivalents iii Loans c Other current assets Total Current assets 1,024.84 1,684.73 1,024.84 1,684.73 1,024.84 1,684.73 1,024.84 1,684.73 1,024.84 1,684.73 1,024.84 1,031.46 1,03	1 No	on-current assets			
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ii Trade receivables	b	Financial Assets			
iii Loans		i Investments	8,527.50	8,527.50	
iv Others (to be specified) c Deferred Tax Assets (net) d Other Non-current assets Total Non-current assets 2 Current assets a Inventories b Financial Assets i Trade receivables ii Cash and cash equivalents iii Loans c Other current assets 7 Total Current assets 1 Equity a Equity Share capital b Other Equity 7,552.56 5 Non-current liabilities i Financial Liabilities a Borrowings ii Other Non-current liabilities i Financial Liabilities i Financial Liabilities a Borrowings b Current liabilities i Financial Liabilities c Current Inabilities i Financial Liabilities i Financial Liabilities i Financial Liabilities c Current Inabilities i Financial Liabilities c Current Inabilities i Financial Liabilities i Financial Liabilities c Cother financial liabilities i Financial Liabilities c Cother financial liabilities c Cother current Inabilities c Cother Current Inab		ii Trade receivables	-	-	
C Deferred Tax Assets (net)		iii Loans	-	-	
Company		iv Others (to be specified)	705.00	713.35	
Total Non-current assets 9,289.85 9,292.28	С	Deferred Tax Assets (net)	-	-	
2 Current assets a Inventories b Financial Assets i Trade receivables ii Cash and cash equivalents iii Loans c Other current assets 74.49 73.07 Total Current assets 1,024.84 1,684.70 Total Assets 10,314.69 10,976.98 EQUITY AND LIABILITIES 1 Equity a Equity Share capital b Other Equity 7,552.56 7,030.32 Total Equity 2,500.07 5 Total Equity 10,052.63 9,530.39 2 LIABILITIES a Non-current liabilities i Financial Liabilities a. Borrowings 14.63 ii Other Non-current liabilities Total Non-Current Liabilities i Financial Liabilities a. Borrowings 14.63 b Current liabilities i Financial Liabilities i Financial Liabilities c Total Non-Current Liabilities i Financial Liabilities i Financial Liabilities i Financial Liabilities c Total Non-Current Liabilities i Financial Liabilities i Financial Liabilities i Financial Liabilities c Cother financial liabilities i Financial Liabilities a.Borrowings 103.36 136.79 b.Trade payables c.Other financial liabilities i Provisions i Other current liabilities c.Other current liabilities i Provisions c.Other current Liabilities i Provisions c.Other current Liabilities i Current Tax Liabilities 73.22 0.94 iv Current Tax Liabilities 747.42 1,429.80 Total Liabilities	d	Other Non-current assets	32.70	32.70	
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c Other current assets 74.49 73.07 Total Current assets 1,024.84 1,684.70 Total Assets 10,314.69 10,976.98 EQUITY AND LIABILITIES 1 2,500.07 2,500.07 b Other Equity 7,552.56 7,030.32 </td <td></td> <td>ii Cash and cash equivalents</td> <td>20.53</td> <td>13.00</td>		ii Cash and cash equivalents	20.53	13.00	
Total Current assets 1,024.84 1,684.70		iii Loans	35.00	35.00	
Total Assets 10,314.69 10,976.98	С	Other current assets	74.49	73.07	
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iii Deferred tax liabilities (Net) 0.01 0.01 iii Other Non-current liabilities - - Total Non-Current Liabilities 14.64 16.80 b Current liabilities 1 16.80 i Financial Liabilities 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		i Financial Liabilities			
iii Other Non-current liabilities - - Total Non-Current Liabilities 14.64 16.80 b Current liabilities 1 16.80 i Financial Liabilities 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		a. Borrowings	14.63	16.79	
Total Non-Current Liabilities 14.64 16.80 b Current liabilities 1 103.36 136.79 i Financial Liabilities 103.36 136.79 1267.70 <		ii Deferred tax liabilities (Net)	0.01	0.01	
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a.Borrowings 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60	b	Current liabilities			
b.Trade payables 45.60 1,267.70 c.Other financial liabilities ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		i Financial Liabilities			
c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		a.Borrowings	103.36	136.79	
c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		_	45.60	1,267.70	
iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60			-	-	
iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		ii Provisions	6.54	5.67	
iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		iii Other current liabilities			
Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60					
Total Liabilities 262.06 1,446.60		` ,			
·	Total				
TOTAL EQUITY AND LIABILITIES 10.314.69 10.976.98		AL EQUITY AND LIABILITIES	10,314.69	10,976.98	

FOR UNISTAR MULTIMEDIA LIMITED

Place: Mumbai PRAPTI UDAY SHAH

Date: 28/11/2022 Director

e: 28/11/2022 Director
DIN: 09216502

Cash Flow Statement

	For the Half	For the Year
Particulars	Year Ended	Ended March
	Sept 30,2023	31, 2023
Cash flows from Operating Activities		
Profit before tax for the Year	522.09	53.77
Adjustments to reconcile net profit to net cash provided by operating		
activities	-	-0.56
Depreciation and Amortization	-	1.57
Interest Income		-53.77
Operating profit / (loss) before working capital changes	522.09	1.01
Movements in Working Capital:		
(Increase)/decrease in trade receivables	668.81	-1,374.58
(Increase)/decrease in other current assets	-1.42	-94.62
(Increase)/decrease in other Loans	8.35	-
Increase/(decrease) in other Trade Payables	-1,222.10	1,162.39
Increase/(decrease) in Other current liabilities	36.85	136.15
Increase/(decrease) in Provisions	0.87	5.27
Net Cash Generated From/ (Used in) operations	13.45	-164.38
Tax paid (net of refunds)		13.77
Net Cash From/(Used in) Operating Activities (A)	13.45	-178.14
Cash Flows from Investing Activities		
Loans	-	
(Increase)/decrease in Other Financial Asset	-	53.77
(Increase)/decrease in trade advance	-	36.61
(Increase)/decrease in Investment	-	55.51
(Increase)/decrease in PPE	-5.92	-8,489.01
Interest Income		-20.30
Net cash from/(Used in) Investing Activities (B)	-5.92	-8,363.42
Cash flows from Financing Activities		
Borrowings	-	13.58
Proceedes from share capital		8,501.58
Net cash from/(Used in) Financing Activities (C)		8,515.16
Increase in Cash and Cash Equivalents during the year (A+B+	C) 7.53	-26.40
Cash and Cash Equivalents at the beginning of the year	13.00	39.40
Cash and Cash Equivalents at the end of the year	20.53	13.00

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian (a) Accounting Standard (Ind AS-7) - Statement of Cash Flow.

FOR UNISTAR MULTIMEDIA LIMITED

Place: Mumbai Date: 28/11/2023 PRAPTI UDAY SHAH

Director **DIN: 09216502**

Limited Review Report On Unaudited Quarterly Standalone Financial Results Of Unistar Multimedia Ltd Pursuant To Regulation 33 Of Securities Exchange Board of India (Listing Obligation And Disclosure Requirements) Regulation 2015 For The Quarter & Half Year Ended 30th September 2023

Review Report to
The Board of Directors of,
Unistar Multimedia Ltd

- 1. We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Unistar Multimedia Ltd ("the Company") for the Second Quarter ended September 30, 2023 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
- 2. This 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 of principles laid done in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Office: 308, Jahanyi Arcade, Nr. Odhav Circle, S.P. Ring Road, Odhav, Ahmedabad 382415.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S. P. Patel & Co. Chartered Accountants [Firm Reg. No. 144411W]

- 3. P. Patel

Sandipbhai Patel
Proprietor
M. No. 177373

UDIN: 23177373BGTOYE7739

Date: 28/11/2023 Place: Ahmedabad

Office: 308, Jahanvi Arcade, Nr. Odhav Circle, S.P. Ring Road, Odhav, Ahmedabad-382415.

UNISTAR MULTIMEDIA LIMITED

CIN: L07295MH1991PLC243430

Regd(O): SH 187, Powai Plaza MTRII CST N S Hiranandani, Business Park Powai, Mumbai, Maharashtra, 400076

Email: unistar.multi2022@gmail.com Website: unistarmulti.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2023

(Rs. in Lakhs)

Particulars	Quarter ended Half Year Ended			r Ended	Year Ended	
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Income						
Revenue from Operations	697.24	924.29	37.57	1,621.53	72.93	2,439.59
Other Income	-	-	16.94	-	60.88	190.71
Total Income	697.24	924.29	54.50	1,621.52	133.81	2,630.30
II. Expenses						
Operating Expenses	540.22	538.04	-	1,078.26	-	2,487.54
Employee Benefits Expense	0.43	1.14	0.75	1.57	1.50	3.00
Finance costs	-	-	0.12	-	0.17	0.89
Depreciation, Amortisation and Depletion Expenses	-	-	-	-	-	1.57
Other Expenses	5.42	14.17	40.06	19.59	41.51	83.53
Total Expenses	546.07	553.35	40.94	1,099.43	43.18	2,576.53
III. Profit / (Loss) before exceptional items and tax	151.17	370.94	13.56	522.09	90.63	53.77
IV. Exceptional item	-	-	-	-	-	-
V. Profit before Tax	151.17	370.94	13.56	522.09	90.63	53.77
VI. Tax Expense	37.79	92.73	3.56	130.52	18.70	19.27
- Current Tax	37.79	92.73	3.55	130.52	18.70	18.70
- Short / (Excess) provision of Previous Year	-	-	0.01	-	-	0.56
- Deferred Tax	-	-	-	-	-	0.01
VII. Profit for the Period	113.38	278.21	10.01	391.58	71.93	34.50
Other comprehensive income (after tax)	-	-	-	-	-	-
Total Comprehensive Income for the Period	113.38	278.21	10.01	391.58	71.93	34.50
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	2,500.07	2,500.07	1,000.07	2,500.07	1,000.70	2,500.07
Earnings per Equity Share (Face Value Rs. 10) (Not annualis						
(a) Basic	0.45	1.11	0.10	1.57	0.72	0.14
(b) Diluted	0.45	1.11	0.10	1.57	0.72	0.14

Notes

- The Un-Audited financial results for the 2nd quarter & Half Year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28th November 2023. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.
- 2 The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- ${\small 3\>\>\>} {\small The\ Board\ of\ Directors\ of\ the\ Company\ have\ not\ recommended\ dividend\ tor\ the\ financial\ year\ 2022-23.}$
- 4 The Figures have been regrouped and/or reclassified wherever necessary.

FOR UNISTAR MULTIMEDIA LIMITED

PRAPTI UDAY SHAH Director DIN: 09216502

Place: Mumbai Date: 28/11/2023

As at 30th September 2023 March 2023	STATEMENT OF ASSETS AND LIABILITIES				
1 Non-current assets a Property, Plant and Equipment 24.65 18.73 b Financial Assets i Investments 8.527.50 8.527.50 ii Trade receivables		Particulars			
a Property, Plant and Equipment b Financial Assets i Investments ii Trade receivables iii Loans iv Others (to be specified) c Deferred Tax Assets (net) d Other Non-current assets a Inventories b Financial Assets i Trade receivables iii Loans c Deferred Tax Assets (net) d Other Non-current assets 2 Current assets a Inventories b Financial Assets i Trade receivables ii Cash and cash equivalents iii Loans c Other current assets 74.49 Total Current assets 1,024.84 1,684.70 Total Assets 10,314.69 10,976.98 EQUITY AND LIABILITIES 1 Equity a Equity Share capital b Other Equity Total Equity 2 LIABILITIES a Non-current liabilities i Financial Liabilities a Borrowings ii Other Non-current Liabilities f Inancial Liabilities a Borrowings b Trade payables c Other financial liabilities i Financial Liabilities i Financial Liabilities a Borrowings c Other Current Liabilities i Financial Liabilities i Financial Liabilities a Borrowings c Other Current Liabilities i Financial Liabilities i Financial Liabilities i Financial Liabilities a Borrowings c Other Current Liabilities c Other Current Liab	ASSE	TS			
b Financial Assets i Investments ii Investments ii Trade receivables iii Coans iv Others (to be specified) Cother Non-current assets a Inventories b Financial Assets ii Trade receivables iii Loans c Deferred Tax Assets (net) d Other Non-current assets 32.70 32.70 32.70 Total Non-current assets 9,289.85 9,292.28 2 Current assets a Inventories b Financial Assets i Trade receivables iii Cash and cash equivalents iii Loans c Other current assets Total Current assets 1,024.84 1,684.73 1,024.84 1,684.73 1,024.84 1,684.73 1,024.84 1,684.73 1,024.84 1,684.73 1,024.84 1,031.46 1,03	1 No	on-current assets			
i Investments ii Trade receivables ii Trade receivables iii Loans iv Others (to be specified) c Deferred Tax Assets (net) d Other Non-current assets Total Non-current assets 3 2.70 Total Non-current assets a Inventories b Financial Assets ii Cash and cash equivalents iii Loans c Other current assets 7 4.49 Total Current assets EQUITY AND LIABILITIES 1 Equity a Equity Share capital b Other Equity Total Equity 1 Dono-current liabilities i Financial Liabiliti	a	Property, Plant and Equipment	24.65	18.73	
ii Trade receivables	b	Financial Assets			
iii Loans		i Investments	8,527.50	8,527.50	
iv Others (to be specified) c Deferred Tax Assets (net) d Other Non-current assets Total Non-current assets 2 Current assets a Inventories b Financial Assets i Trade receivables ii Cash and cash equivalents iii Loans c Other current assets 7 Total Current assets 1 Equity a Equity Share capital b Other Equity 7,552.56 5 Non-current liabilities i Financial Liabilities a Borrowings ii Other Non-current liabilities i Financial Liabilities i Financial Liabilities a Borrowings b Current liabilities i Financial Liabilities c Current Inabilities i Financial Liabilities i Financial Liabilities i Financial Liabilities c Current Inabilities i Financial Liabilities c Current Inabilities i Financial Liabilities i Financial Liabilities c Cother financial liabilities i Financial Liabilities c Cother financial liabilities c Cother current Inabilities c Cother Current Inab		ii Trade receivables	-	-	
C Deferred Tax Assets (net)		iii Loans	-	-	
Company		iv Others (to be specified)	705.00	713.35	
Total Non-current assets 9,289.85 9,292.28	С	Deferred Tax Assets (net)	-	-	
2 Current assets a Inventories b Financial Assets i Trade receivables ii Cash and cash equivalents iii Loans c Other current assets 74.49 73.07 Total Current assets 1,024.84 1,684.70 Total Assets 10,314.69 10,976.98 EQUITY AND LIABILITIES 1 Equity a Equity Share capital b Other Equity 7,552.56 7,030.32 Total Equity 2,500.07 5 Total Equity 10,052.63 9,530.39 2 LIABILITIES a Non-current liabilities i Financial Liabilities a. Borrowings 14.63 ii Other Non-current liabilities Total Non-Current Liabilities i Financial Liabilities a. Borrowings 14.63 b Current liabilities i Financial Liabilities i Financial Liabilities c Total Non-Current Liabilities i Financial Liabilities i Financial Liabilities i Financial Liabilities c Total Non-Current Liabilities i Financial Liabilities i Financial Liabilities i Financial Liabilities c Cother financial liabilities i Financial Liabilities a.Borrowings 103.36 136.79 b.Trade payables c.Other financial liabilities i Provisions i Other current liabilities c.Other current liabilities i Provisions c.Other current Liabilities i Provisions c.Other current Liabilities i Current Tax Liabilities 73.22 0.94 iv Current Tax Liabilities 747.42 1,429.80 Total Liabilities	d	Other Non-current assets	32.70	32.70	
a Inventories b Financial Assets i Trade receivables ii Cash and cash equivalents iii Loans c Other current assets Total Current assets 1,024.84 1,684.70 Total Assets EQUITY AND LIABILITIES 1 Equity a Equity Share capital b Other Equity Total Equity 3 Non-current liabilities i Financial Liabilities a. Borrowings ii Deferred tax liabilities f Financial Liabilities a. Borrowings b. Trade payables c. Other Inancial liabilities i Financial Liabilities i Finan		Total Non-current assets	9,289.85	9,292.28	
b Financial Assets i Trade receivables ii Cash and cash equivalents iii Loans c Other current assets Total Current assets EQUITY AND LIABILITIES 1 Equity a Equity Share capital b Other Equity Total Equity 10,052.63 E Non-current liabilities i Financial Liabilities a Borrowings b Current liabilities i Financial Liab	2 Ct	irrent assets			
i Trade receivables ii Cash and cash equivalents iii Loans C Other current assets Total Current assets Total Current assets Total Sasets Total Sasets Total Sasets Total Current assets Total Sasets Total Current assets Total Sasets Total Sasets Total Current assets Total Sasets Total Current Sasets Total	a	Inventories	-	-	
ii Cash and cash equivalents 20.53 13.00 iii Loans 35.00 35.00 c Other current assets 74.49 73.07 Total Current assets 1,024.84 1,684.70 Total Assets 10,314.69 10,976.98 EQUITY AND LIABILITIES 1 2,500.07 2,500.07 b Other Equity 7,552.56 7,030.32 Total Equity 10,052.63 9,530.39 2 LIABILITIES 3 16.79 a Non-current liabilities 14.63 16.79 ii Deferred tax liabilities (Net) 0.01 0.01 iii Other Non-current liabilities 14.64 16.80 b Current liabilities 14.64 16.80 b Current liabilities 103.36 136.79 b Trade payables 45.60 1,267.70 c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80	b	Financial Assets			
iii Loans 35.00 35.00 c Other current assets 74.49 73.07 Total Current assets 1,024.84 1,684.70 Total Assets 10,314.69 10,976.98 EQUITY AND LIABILITIES 1 2,500.07 2,500.07 b Other Equity 7,552.56 7,030.32 7,552.56 7,030.32 Total Equity 10,052.63 9,530.39 2 LIABILITIES 3 10,052.63 9,530.39 2 LIABILITIES 3 14.63 16.79 ii Pinancial Liabilities 3 14.63 16.79 ii Deferred tax liabilities (Net) 0.01 0.01 0.01 iii Other Non-current liabilities 14.64 16.80 16.80 b Current liabilities 14.64 16.80 16.79 16.80 b Current liabilities 45.60 1,267.70 1.267.70 1.267.70 1.267.70 1.267.70 1.267.70 1.267.70 1.267.70 1.267.70 1.267.70 1.267.70 1.267.70 1.267.70 1.267.70 1.267.70		i Trade receivables	894.82	1,563.63	
c Other current assets 74.49 73.07 Total Current assets 1,024.84 1,684.70 Total Assets 10,314.69 10,976.98 EQUITY AND LIABILITIES 1 2,500.07 2,500.07 b Other Equity 7,552.56 7,030.32 </td <td></td> <td>ii Cash and cash equivalents</td> <td>20.53</td> <td>13.00</td>		ii Cash and cash equivalents	20.53	13.00	
Total Current assets 1,024.84 1,684.70		iii Loans	35.00	35.00	
Total Assets 10,314.69 10,976.98	С	Other current assets	74.49	73.07	
EQUITY AND LIABILITIES 1 Equity 2,500.07 2,500.03 2,500.39 2,500.		Total Current assets	1,024.84	1,684.70	
1 Equity a Equity Share capital 2,500.07 2,500.07 b Other Equity 7,552.56 7,030.32 Total Equity 10,052.63 9,530.39 2 LIABILITIES 8 8 a Non-current liabilities 14.63 16.79 i Financial Liabilities 0.01 0.01 ii Deferred tax liabilities (Net) 0.01 0.01 iii Other Non-current liabilities 14.64 16.80 b Current liabilities 14.64 16.80 b Current liabilities 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60	Total	Assets	10,314.69	10,976.98	
a Equity Share capital 2,500.07 2,500.07 b Other Equity 7,552.56 7,030.32 7,552.56 7,030.32 7,552.56 7,030.32 7,552.56 7,030.39 7,552.56 7	EQU	ITY AND LIABILITIES			
b Other Equity 7,552.56 7,030.32 Total Equity 10,052.63 9,530.39 2 LIABILITIES 3 1 a Non-current liabilities 14.63 16.79 ii Deferred tax liabilities (Net) 0.01 0.01 iii Other Non-current liabilities 14.64 16.80 b Current liabilities 14.64 16.80 b Current liabilities 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60	1 Eq	_{[uity}			
Total Equity 10,052.63 9,530.39 2 LIABILITIES a Non-current liabilities a Non-current liabilities a Non-current liabilities a Non-current liabilities 14.63 16.79 a 14.63 16.79 a 14.63 16.79 a 14.64 16.79 a 14.64 16.80 a 14.64 16.80 a 16.79 a 16.79 a 16.80 a 16.79 a 16.80	a	Equity Share capital	2,500.07	2,500.07	
2 LIABILITIES a Non-current liabilities i Financial Liabilities a. Borrowings 14.63 16.79 ii Deferred tax liabilities (Net) 0.01 0.01 iii Other Non-current liabilities - - Total Non-Current Liabilities 14.64 16.80 b Current liabilities 14.64 16.80 b Current liabilities 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60	b	Other Equity	7,552.56	7,030.32	
a Non-current liabilities i Financial Liabilities a. Borrowings 14.63 16.79 ii Deferred tax liabilities (Net) 0.01 0.01 iii Other Non-current liabilities Total Non-Current Liabilities 14.64 16.80 b Current liabilities i Financial Liabilities a.Borrowings 103.36 136.79 b.Trade payables c.Other financial liabilities ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60	Total	Equity	10,052.63	9,530.39	
i Financial Liabilities a. Borrowings ii Deferred tax liabilities (Net) iii Other Non-current liabilities Total Non-Current Liabilities i Financial Liabilities i Financial Liabilities i Financial Liabilities i. Borrowings i. Trade payables ii. Provisions ii. Provisions iii. Other current liabilities iii. Other current liabilities iv. Current Tax Liabilities iv. Current Tax Liabilities iv. Current Tax Liabilities iv. Current Tax Liabilities iv. Current Liabil	2 LI	ABILITIES			
a. Borrowings ii Deferred tax liabilities (Net) iii Other Non-current liabilities Total Non-Current Liabilities i Financial Liabilities i Financial Liabilities a. Borrowings b. Trade payables c. Other financial liabilities ii Provisions ii Provisions iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) Total Current Liabilities 262.06 1,446.60	a	Non-current liabilities			
iii Deferred tax liabilities (Net) 0.01 0.01 iii Other Non-current liabilities - - Total Non-Current Liabilities 14.64 16.80 b Current liabilities 1 16.80 i Financial Liabilities 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		i Financial Liabilities			
iii Other Non-current liabilities - - Total Non-Current Liabilities 14.64 16.80 b Current liabilities 1 16.80 i Financial Liabilities 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		a. Borrowings	14.63	16.79	
Total Non-Current Liabilities 14.64 16.80 b Current liabilities 1 103.36 136.79 i Financial Liabilities 103.36 136.79 1267.70 <		ii Deferred tax liabilities (Net)	0.01	0.01	
b Current liabilities i Financial Liabilities a.Borrowings 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		iii Other Non-current liabilities	-	-	
i Financial Liabilities a.Borrowings 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		Total Non-Current Liabilities	14.64	16.80	
a.Borrowings 103.36 136.79 b.Trade payables 45.60 1,267.70 c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60	b	Current liabilities			
b.Trade payables 45.60 1,267.70 c.Other financial liabilities ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		i Financial Liabilities			
c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		a.Borrowings	103.36	136.79	
c.Other financial liabilities - - ii Provisions 6.54 5.67 iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		<u> </u>	45.60	1,267.70	
iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60			-	-	
iii Other current liabilities 73.22 0.94 iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		ii Provisions	6.54	5.67	
iv Current Tax Liabilities (Net) 18.70 18.70 Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60		iii Other current liabilities			
Total Current Liabilities 247.42 1,429.80 Total Liabilities 262.06 1,446.60					
Total Liabilities 262.06 1,446.60		` ,			
·	Total				
TOTAL EQUITY AND LIABILITIES 10.314.69 10.976.98		AL EQUITY AND LIABILITIES	10,314.69	10,976.98	

FOR UNISTAR MULTIMEDIA LIMITED

Place: Mumbai PRAPTI UDAY SHAH

Date: 28/11/2022 Director

e: 28/11/2022 Director
DIN: 09216502

Cash Flow Statement

	For the Half	For the Year
Particulars	Year Ended	Ended March
	Sept 30,2023	31, 2023
Cash flows from Operating Activities		
Profit before tax for the Year	522.09	53.77
Adjustments to reconcile net profit to net cash provided by operating		
activities	-	-0.56
Depreciation and Amortization	-	1.57
Interest Income		-53.77
Operating profit / (loss) before working capital changes	522.09	1.01
Movements in Working Capital:		
(Increase)/decrease in trade receivables	668.81	-1,374.58
(Increase)/decrease in other current assets	-1.42	-94.62
(Increase)/decrease in other Loans	8.35	-
Increase/(decrease) in other Trade Payables	-1,222.10	1,162.39
Increase/(decrease) in Other current liabilities	36.85	136.15
Increase/(decrease) in Provisions	0.87	5.27
Net Cash Generated From/ (Used in) operations	13.45	-164.38
Tax paid (net of refunds)		13.77
Net Cash From/(Used in) Operating Activities (A)	13.45	-178.14
Cash Flows from Investing Activities		
Loans	-	
(Increase)/decrease in Other Financial Asset	-	53.77
(Increase)/decrease in trade advance	-	36.61
(Increase)/decrease in Investment	-	55.51
(Increase)/decrease in PPE	-5.92	-8,489.01
Interest Income		-20.30
Net cash from/(Used in) Investing Activities (B)	-5.92	-8,363.42
Cash flows from Financing Activities		
Borrowings	-	13.58
Proceedes from share capital		8,501.58
Net cash from/(Used in) Financing Activities (C)		8,515.16
Increase in Cash and Cash Equivalents during the year (A+B+	C) 7.53	-26.40
Cash and Cash Equivalents at the beginning of the year	13.00	39.40
Cash and Cash Equivalents at the end of the year	20.53	13.00

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian (a) Accounting Standard (Ind AS-7) - Statement of Cash Flow.

FOR UNISTAR MULTIMEDIA LIMITED

Place: Mumbai Date: 28/11/2023 PRAPTI UDAY SHAH

Director **DIN: 09216502**

Limited Review Report On Unaudited Quarterly Consolidated Financial Results Of Unistar Multimedia Ltd Pursuant To Regulation 33 Of Securities Exchange Board of India (Listing Obligation And Disclosure Requirements) Regulation 2015 For The Quarter & Half Year Ended 30th September 2023

Review Report to
The Board of Directors of,
Unistar Multimedia Ltd

- 1. We have reviewed the accompanying statement of Consolidated Un-audited Ind AS Financial Results of Unistar Multimedia Ltd ("the Company") for the Second Quarter ended September 30, 2023 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
- 2. This 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 of principles laid done in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Office: 308, Jahanyi Arcade, Nr. Odhav Circle, S.P. Ring Road, Odhav, Ahmedabad 382415.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Consolidated unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, S. P. Patel & Co. Chartered Accountants [Firm Reg. No. 144411W]

- 5. P. Patel

Sandipbhai Patel
Proprietor
M. No. 177373

UDIN: 23177373BGTOYE7739

Date: 28/11/2023 Place: Ahmedabad

Office: 308, Jahanvi Arcade, Nr. Odhav Circle, S.P. Ring Road, Odhav, Ahmedabad-382415.