

#### CIN No: L70100MH1991PLC243430

May 30, 2019

The BSE Ltd. Corporate Relationship Department, First Floor, New Trading Ring, Rotunda Building, P. J. Towers, Dalal Street, Mumbai.

Dear Sir,

## Sub: Audited Financial Results For The Year Ended March 31, 2019 - Regulation 33(3)(D) Read With Regulation 30 Of SEBI (Listing Obligations And Disclosure Requirements ) Regulations, 2015

#### Ref: Company Code 530839

Apropos the captioned subject enclosed is the Audited Financial result of the Company for the year ended March 31, 2019 duly reviewed by the Audit Committee and which were considered and approved by the Board of Directors of the Company in their meeting held on May 30, 2019. {The aforesaid Board Meeting commenced at 3.15 p.m. and concluded at 5.40 p.m.

The accompanying statement of audited results of the company for the year ended March 31, 2019 includes the audited financial results of the quarter ended March 31, 2019. The Audit Report of the statutory auditors on financial results and the declaration of unmodified opinion on the audit report are enclosed herewith.

This is for your information and records pursuant to Regulation 33(3)(d) read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please find the same in order and acknowledge receipt.

Thanking you.

Yours faithfully, For Unistar Multimedia Limited

Suresh Bafna Director DIN 01569163

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Encl: a/a



# Unistar Multimedia Limited



(Rs. In Lacs)

AUDITED FINANCIAL RESEULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2019 CIN L70100MH1991PLC243430

CIN L70100MH1991PLC243430				(Rs. In Lacs)	
	Year	Ended	Year Ended		
	31-03-19	31-03-18	31-03-19 31-03-18		
		alone	Consoli		
Particulars	Audited	Audited	Audited	Audited	
			_		
ASSETS					
1) Non-current assets					
a)Property Plant and Equipment	-	-	-		
b) Capital Work in Progress	•	-	-	-	
c) Investment Property	-	-	-	-	
d) Other Intangible Assets	-	-	-	-	
e) Financial assets i) Investments	2 455 05	2 400 52	2 466 00	2 400 50	
i) Loans	3,466.95	3,490.52	3,466.89	3,490.50	
iii) Other Financial Assets	776.34	804.30	776	804	
g) Deferred tax assets (Net)	0.07	0.08	0.07	0.08	
h) Other Non-Current Assets	-		-	0.08	
Total Non Current Assets	4,243.36	4,294.90	4,243.30	4,294.88	
		4,254150	4,243.30	4,204.00	
Current assets					
a) Inventories		-	-	-	
b) Financial assets					
i) Investments	-	-	-	-	
ii) Trade Receivables	-	· -	-	-	
iii) Cash and cash equivalents	10.97	0.25	10.97	0.25	
iv) Bank Balances (other than above)		-	-	-	
v) Loans and advances	-	0.01	-	0.01	
vi) Other Financial Assets		-	-	-	
c) Other Current Assets	0.62	-	0.62	-	
Total Current Assets	11.58	0.25	11.58	0.25	
TOTAL ASSETS	4,254.94	4,295.15	4,254.88	4,295.13	
EQUITY AND LIABILITIES					
Equity					
a) Equity Share capital	966.50	966.50	966	966	
b) Other equity	3,287.96	3,314.19	3,288	3,314	
Total Equity	4,254.45	4,280.69	4,254.40	4,280.66	
1) Non-current liabilities					
a) Financial liabilities					
i) Other Financial Liabilities	· · ·	14.11		14.11	
ii) Other Long term liabilities	· · ·	-			
b) Provisions	· · ·	-		-	
c) Deferred Tax Liability (Net)		-	-	-	
d) Other non-current liabilities		-	-	-	
Total Non Current Liabilities	· ·	14.11		14.11	
2) Current linkiliting					
2) Current liabilities					
a) Financial liabilities i) Short term borrowings					
ii) Trade and other payables	0.11	-	- 0.11	-	
iii) Other financial liabilities		-	- 0.11	-	
b) Other current liabilities		-	-		
c) Short-term provisions	0.38	0.35	0.38	0.35	
d) Current Tax Liabilities (Net)	-	-	-	-	
Total Current Liabilities	0.49	0.35	0.49	0.35	
				0.00	
TOTAL EQUITY AND LIABILITIES	4,254.94	4,295.15	4,254.88	4,295.13	
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	-0	-	0	-0	
	v	L	<u> </u>	0	



# Unistar Multimedia Limited



Notes:

- The above Standalone and Consolidated results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2019 and the Statutory Auditors of the Company have carried out the Audit of the same.
- 2. Effective from April 1, 2018, the company has applied IND AS 115 "Revenue from Contracts with Customers". The Standard is applied retrospectively with the cumulative effect of initially applying the standard recognized as an adjustment to opening equity at the date of initial application. The adoption of IND AS 115 did not have any significant material impact on the overall results of the group.
- 3. The Company is having single reportable segment as defined in IND AS 108 ' Operating Segments' and therefore "Operating Segment" is not applicable to the Company.
- The 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.
- 5. The format for audited quarterly results as prescribed in SEBI's circular CIRICFDICMDI15/2015 dated November 15. 2015'has been modified to comply with requirements of SEBI's circular CIRICFDIFACI6212016 dated July 5,2016, IND-AS and schedule III (Division) to the Companies Act, 2013 applicable to companies that are required to comply with IND-AS.
- 6. The Figures have been regrouped & rearranged where necessary.

By order of the Board of Directors For UNISTAR MULTIMEDIA LIMITED

Place : Mumbai Date : 30.05.2019



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Suresh Bafna Director

# Unistar Multimedia Limited



#### CIN L70100MH1991PLC243430

	Standalone					Consolidated		
Particulars	Quarter Ended			Year Ended		Year Ended		
	Audited	Unaudited	Audited	Audited	Audited	Audited	Audited	
	31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018	31.03.2019	31.03.2018	
INCOME								
I Revenue From Operations								
a. Income from Operation	-	2.01		2.01	-	2.01	-	
b. Other Income	2.50	0.01	0.06	2.53	0.06	2.53	0.06	
					- <u>4</u>			
ll Total Income (a+b)	2.50	2.02	0.06	4.54	0.06	4.54	0.06	
III EXPENSES					•			
a. Cost of material Consumed	-	-	-	-	-	-	, -	
b. Purchase of Stock in trade	· -	-	-	-	-	-	-	
c. Change in Inventory of finished goods, Work in Progress and Stock in trade	-	-	-	-	-	-	-	
d. Excise duty on sales	-	-	-	-	-	-	-	
e. Employee benefit expense	0.97	0.71	-	1.68	-	1.68	-	
f. Finance Cost	0.13	-	-	0.13	-	0.13	-	
g. Operating expenses	-0.36	0.13	-	-	-		-	
h. Depriciation & Amortization Expenses	-	-	-	-	-	-	-	
i. Other expense	0.64	0.26	5.85	5.35	5.83	5.35	5.83	
Total Expenses	1.38	1.11	5.85	7.16	5.83	7.16	5.83	
IV PROFIT BEFORE EXCEPTIONAL ITEMS, Share of Profit/loss of Associates, and Extraordinary								
items and tax (II - III)	1.13	0.92	-5.80	-2.61	-5.78	-2.61	-5.78	
V Share of profit/(loss) of Associates using equity method		0.51						
Profit before execeptional and extraordinary items and tax				· .		-0.03	-0.02	
VI Exceptional Items						-0.03	-0.0.	
	· ·							
Less: Extraordinary Items and tax (prior period expenses)								
VII Extraordinary Items			· .	-	-			
VIII Profit Before Tax	1.13	0.92	-5.80	-2.61	-5.78	-2.58	-5.7	
IX Tax Expenses								
a. Current Tax	-	-	-	-	-	-		
b. Deferred tax	-0.04	0.00	0.03	0.01	0.03	0.01	0.03	
c. (Excess)/Short provision for taxes of earlier years	-	-	-	-	-	-	-	
X Profit for the Year	1.17	0.92	-5.83	-2.62	-5.80	-2.59	-5.7	
XI Other Comprehensive Income								
A(i) Items that will not be reclassified to profit or loss	+							
Remeasurements of the defined benefit plans		-			-			
							-	
Equity Instruments through Other Comprehensive Income					•			
(ii) 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	-	•		-	-	· .	-	
XII Total Comprehensive Income for the year	1.17	0.92	-5.83	-2.62	-5.80	-2.59	-5.7	
Earnings Per equity share of face value of Rs 10 each		L	1					
Earnings Per equity share of face value of Rs 10 each Basic(in Rs)	0.01	0.01	-0.06	-0.03	-0.06	-0.03	-0.0	
Basic(in Rs)	0.01	0.01	-0.06	-0.03	-0.06	-0.03	-0.0	
	0.01	0.01	-0.06 -0.06	-0.03 -0.03	-0.06 -0.06	-0.03 -0.03	-0.0 -0.0	



# Unistar Multimedia Limited





# **INDEPENDENT AUDITOR'S REPORT**

To, The Board of Directors Unistar Multimedia Limited Mumbai

## INTRODUCTION

 We have audited the accompanying Statement of Standalone Financial Results ('the Statement') of Unistar Multimedia Limited ('the Company') for the quarter and year ended March 31, 2019, for submission by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement, which is the responsibility of the Company's Management and approved by its Board of Directors, has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards Rules), 2015 ('Ind AS') and other accounting principles generally accepted in India, read with SEBI Circular No. CIR/ CFD/ FAC/ 62/ 2016 dated July 5, 2016. Our responsibility is to express an opinion on the Statement.

#### SCOPE

2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts disclosed as financial results.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor



B-408, Naman Midtown, Senapati Bapat Marg, Elphinstone Road (West), Mumbai-400 013. INDIA Tel/Fax : 022-2438 1200 • Tel.: 022-2438 2100 • Mobile : 98201 23542 E-mail : dpshetty@vsnl.com / cadpshetty@gmail.com considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **OPINION**

3. In our opinion and to the best of our information and according to the explanations given to us, the Statement is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and gives true and fair view in conformity with the Indian Accounting Standards and other accounting principles generally accepted in India of the net loss, total comprehensive income and other financial information of the Company contained in the Statement for the year ended March 31, 2019.

For and on behalfof M/s. Dhruvprakash & Co. Chartered Accountants FRN No. 117674W

D P Shetty Membership No. 103534

Place: Mumbai Date: 30/05/2019





# DHRUVAPRAKASH & CO. CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To, The Board of Directors Unistar Multimedia Limited Mumbai

## INTRODUCTION

1. We have audited the accompanying Statement of Consolidated Financial Results ('the Statement') of Unistar Multimedia Limited ('the Company') and its Associate Company (the Company and its Associate Company together referred to as 'Group') for the quarter and year ended March 31, 2019, for submission by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement, which is the responsibility of the Company's Management and approved by its Board of Directors, has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with ' Rule 3 of Companies (Indian Accounting Standards Rules), 2015 ('Ind AS') and other accounting principles generally accepted in India, read with SEBI Circular No. CIR/ CFO/ FAC/ 62/ 2016 dated July 5, 2016. Our responsibility is to express an opinion on the Statement.

### SCOPE

2. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit includes examining, on test basis, evidence supporting the amounts disclosed as financial results.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the



B-408, Naman Midtown, Senapati Bapat Marg, Elphinstone Road (West), Mumbai-400 013. INDIA Tel/Fax : 022-2438 1200 • Tel.: 022-2438 2100 • Mobile : 98201 23542 E-mail : dpshetty@vsnl.com / cadpshetty@gmail.com Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **OPINION**

- 3. In our opinion and to the best of our information and according to the explanations given to us, the Statement
  - (i) Includes financial results of the entity as below –
     Net profit/(loss) of (Rs.3213/-) of Ascent Shares and Stock Brokers Pvt. Ltd.
  - (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,
  - (iii) and gives true and fair view in conformity with the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss, total comprehensive income and other financial information of the Group contained in the Statement for the year ended March 31, 2019.

For and on behalfof M/s. Dhruvprakash & Co. Chartered Accountants FRN No. 117674W

D P Shetty Membership No. 103534

Place: Mumbai Date: 30/05/2019





CIN No: L70100MH1991PLC243430

Declaration of Unmodified Opinion in the audit report on the financial results for the year ended March 31, 2019 - Regulation 33(3)(d) of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1.	Name of the Company	Unistar Multimedia Limited
2.	Audited financial results for the year ended	31 <sup>st</sup> March 2019
3.	Type of Audit observation	Un Modified report
4.	Signed by	
	Mr. Suresh Bafna	2.9/
	Director	

Place: Mumbai

Date: May 30, 2019



# Unistar Multimedia Limited