



REVIEW REPORT TO GEMINI COMMUNICATION LIMITED

We have reviewed the accompanying statement of unaudited financial results of **GEMINI COMMUNICATION LIMITED** for the Quarter and Three months ended on June 30, 2017, Except for the disclosures regarding 'public shareholding' and Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by me. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that I 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.

Based on our review conducted as above, nothing has come to our attention that causes me to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement. Expect for continuing cash losses during the period and the impact on going concern assumption due to contingent liabilities and decree in the case against Merrill Lynch Limited for conversion on FCCB into unlisted equity share capital, The financial statements do not include any adjustments that might result from the outcome of this decree

Place: Chennai

Date: 14/08/2017

For V. VISWANATHAN & ASSOCIATES
Chartered Accountants

V. Viswanathan
M.No. 228990
FRN: 013713S