



## STARLINEPS ENTERPRISES LIMITED

CIN: L36910GJ2011PLC065141

Regd. Off: Shop – F/1, 1st Floor, Athwa Ark Shopping Centre,  
Opp. Yatim Khana, Athwa Gate, Surat -395001, Gujarat.

Contact No: +91-7574999004 Email ID: [info@starlineps.com](mailto:info@starlineps.com)

Website: [www.starlineps.com](http://www.starlineps.com)

30<sup>th</sup> May, 2024

To,  
The Corporate Relations Department  
**BSE Limited**  
P. J. Towers, Dalal Street,  
Mumbai-400001, Maharashtra

**Sub: Standalone Audited Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2024.**

Scrip Code: 540492

Dear Sir/Madam,

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are pleased to enclose herewith the following:

1. Statement of Standalone Audited Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2024 along with the Statement of Assets and Liabilities, Cash Flow Statements for the Year ended 31<sup>st</sup> March, 2024; and
2. Auditor's Report on the above Standalone Audited Financial Results.

The above results has been considered and approved in the Meeting of the Board of Directors of the Company held on Thursday, 30<sup>th</sup> May, 2024 commenced at 11.30 a.m. and concluded at 01:45 p.m.

Kindly take the same on your record and oblige.

Thanking you,

Yours faithfully,  
**For STARLINEPS ENTERPRISES LIMITED**

  
**NEHA SHAH**  
Company Secretary & Compliance Officer  
ACS: 63972



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## Statement of Standalone Audited Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2024

(Rs. in lakh except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	<b>Income</b>					
	(a) Revenue from Operations	1158.66	532.71	492.75	2975.910	1999.38
	(b) Other Income	47.74	7.22	46.21	54.960	46.21
2	<b>Total Income (a+b)</b>	<b>1206.40</b>	<b>727.99</b>	<b>538.96</b>	<b>3030.870</b>	<b>2045.59</b>
3	<b>Expenses</b>					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.000	0.00
	(b) Purchases of stock-in-trade	772.09	810.81	1161.76	2072.580	2484.70
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	441.94	(339.11)	(656.77)	669.230	(566.63)
	(d) Employee benefits expense	5.25	5.15	6.10	20.700	22.11
	(e) Finance costs	0.00	0.00	0.00	0.000	0.00
	(f) Depreciation and amortisation expense	0.26	0.26	0.64	1.050	2.54
	(g) Other expenses	6.02	1.74	4.77	19.400	20.79
4	<b>Total expenses</b>	<b>1225.56</b>	<b>478.85</b>	<b>516.50</b>	<b>2782.960</b>	<b>1963.51</b>
5	<b>Profit/(Loss) before exceptional and extraordinary items and tax (2-4)</b>	<b>(19.16)</b>	<b>61.08</b>	<b>22.46</b>	<b>247.910</b>	<b>82.08</b>
6	Exceptional items	0.00	0.00	0.00	0.000	0.00
7	<b>Profit/(Loss) before extraordinary items and tax (5-6)</b>	<b>(19.16)</b>	<b>61.08</b>	<b>22.46</b>	<b>247.910</b>	<b>82.08</b>
8	Extraordinary items	0.00	0.00	0.00	0.000	0.00
9	<b>Profit/(Loss) before tax (7-8)</b>	<b>(19.16)</b>	<b>61.08</b>	<b>22.46</b>	<b>247.910</b>	<b>82.08</b>
10	<b>Tax Expenses</b>					
	Current tax	0.95	15.25	5.00	68.910	20.58
	Deferred tax	-0.03	-0.03	0.27	-0.110	0.27
11	<b>Total Tax Expenses</b>	<b>0.92</b>	<b>15.22</b>	<b>5.27</b>	<b>68.800</b>	<b>20.85</b>
12	<b>Net Profit/(Loss) for the period from Continuing Operations (9-11)</b>	<b>(20.08)</b>	<b>45.86</b>	<b>17.19</b>	<b>179.11</b>	<b>61.23</b>
13	Net Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
14	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
15	<b>Profit/(Loss) from discontinuing operations After tax (13-14)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
16	<b>Net Profit/(Loss) for the period (12+15)</b>	<b>(20.08)</b>	<b>45.86</b>	<b>17.19</b>	<b>179.11</b>	<b>61.23</b>
17	<b>Other Comprehensive Income</b>					
	A (i) Amount of Items that will not be reclassified to profit or (loss)	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Amount of Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
18	<b>Other Comprehensive Income Net of taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
19	<b>Total Comprehensive Income for the period (16+18) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>(20.08)</b>	<b>45.86</b>	<b>17.19</b>	<b>179.11</b>	<b>61.23</b>
20	<b>Details of Equity Share capital</b>					
	Paid Up Share Capital	2161.50	2161.50	2161.50	2161.50	2161.50
	Face value of Equity Share Capital	5.00	5.00	5.00	5.00	5.00
21	Other Equity Excluding Revaluation reserve as at March 31	-	-	-	466.15	287.05
22	(i) Earning per share (before extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	(0.05)	0.14	0.04	0.41	0.14
	(b) Diluted EPS	(0.05)	0.14	0.04	0.41	0.14
	(i) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):					
	(a) Basic EPS	(0.05)	0.11	0.04	0.41	0.14
	(b) Diluted EPS	(0.05)	0.11	0.04	0.41	0.14





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## Standalone Statement of Assets and Liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	As at	As at 31.03.2023
		31.03.2024	(Audited)
		(Audited)	(Audited)
<b>A</b>	<b>Assets</b>		
<b>1</b>	<b>Non - Current Assets</b>		
	(a) Property, Plant and Equipment	0.98	2.02
	(b) Capital Work-in Progress	529.36	529.36
	(c) Investment Property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Intangible Assets under Development	0.00	0.00
	(f) Other Intangible Assets	0.00	0.00
	(g) Financial Assets		
	- Non Current Investments	0.00	0.00
	- Trade Receivables, Non Current	0.00	0.00
	- Loans, Non- Current	0.00	0.00
	- Other Non current Financial Assets	0.00	0.00
	(h) Deferred Tax Assets (Net)	0.65	0.54
	(i) Other Non Current Assets	0.00	0.00
	<b>Total Non - Current Assets</b>	<b>530.98</b>	<b>531.92</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	38.28	707.50
	(b) Financial Assets		
	- Current Investments	25.05	0.00
	- Trade Receivables- Current	-0.38	59.80
	- Cash and cash equivalents	1425.31	224.09
	- Loans, Current	920.22	926.26
	- Other Current Financial assets	0.00	0.00
	(c) Other Current Assets	20.46	31.14
	<b>Total Current Assets</b>	<b>2428.94</b>	<b>1948.80</b>
<b>3</b>	Non-current Assets classified as held for sale	0.00	0.00
<b>4</b>	Regulatory deferral account debited balances and related deferred Tax assets	0.00	0.00
	<b>Total Assets</b>	<b>2959.92</b>	<b>2480.72</b>
<b>B</b>	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	(a) Equity Share Capital	2161.50	2161.50
	(b) Other Equity	466.15	287.05
	<b>Total Equity</b>	<b>2627.65</b>	<b>2448.55</b>
	Non-controlling Interest	0.00	0.00
<b>2</b>	<b>Liabilities</b>		
	<b>Non- Current Liabilities</b>		
	(a) Financial Liabilities	0.00	0.00
	- Borrowings, Non- Current	0.00	0.00
	- Trade Payable, non-current	0.00	0.00
	- Other Non-Current Financial liabilities	0.00	0.00
	(b) Provisions, Non -Current	0.00	0.00
	(c) Deferred tax liabilities (net)	0.00	0.00
	(d) Deferred Government Grants, Non- Current	0.00	0.00
	(e) Other Non-Current Liabilities	0.00	0.00
	<b>Total Non- Current Liabilities</b>	<b>0.00</b>	<b>0.00</b>
	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	- Borrowings, Current	0.00	0.00
	- Trade Payables, Current	257.10	3.91
	- Other Current Financial Liabilities	0.00	0.00
	(b) Other current liabilities	0.00	0.00
	(c) Current Tax liabilities (Net)	66.47	0.00
	(d) Deferred government grants, Current	0.00	0.00
	(e) Provisions	8.70	28.26
	<b>Total Current liabilities</b>	<b>332.27</b>	<b>32.16</b>
<b>3</b>	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
<b>4</b>	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	<b>Total Liabilities</b>	<b>332.27</b>	<b>32.16</b>
	<b>Total Equity and Liabilities</b>	<b>2959.92</b>	<b>2480.72</b>





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### Standalone Audited Cash Flow Statement for the Year Ended 31st March, 2024

(Rs. In Lakhs)

Particulars	As at	As at
	31.03.2024	31.03.2023
	(Audited)	(Audited)
<b>A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b>		
<b>NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS</b>	247.91	82.08
Adjustments for:		
Depreciation	1.05	2.54
Interest & Finance Charges	-	-
<b>Operating Profit before Working Capital Changes</b>	248.96	84.62
Adjustments for:		
(Increase)/Decrease in Debtors	60.19	899.75
(Increase)/Decrease in Inventories	669.22	(566.63)
(Increase)/Decrease in Loan & advances	6.04	(138.50)
(Increase)/Decrease in Other Current assets	10.57	(18.82)
Increase/(Decrease) in Trade Payables	253.19	(26.86)
Increase/(Decrease) in Other Current Liabilities	-	-
Increase/(Decrease) in Short term provision	1.02	(3.87)
<b>Cash generated from operations</b>	1,000.23	145.07
Income Tax paid	22.92	9.19
<b>Net Cash Inflow/(Outflow) from Operating activities (A)</b>	<b>1,226.27</b>	<b>220.50</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Purchase)/Sale of Fixed Assets	-	(0.27)
(Purchase)/Sale of Investments	(25.05)	-
<b>Net Cash Inflow/(Outflow) from Investing activities (B)</b>	<b>(25.05)</b>	<b>(0.27)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Dividend Paid	-	(8.65)
Interest & Finance Charges	-	-
Proceeds from Share Issued	-	-
Proceeds / (Repayment) : Short Term Borrowing	-	-
Proceeds / (Repayment) : Long Term Liabilities	-	-
Proceeds / (Repayment) : Long Term Borrowing	-	-
Payment for Extraordinary items	-	-
<b>Net Cash used in Financing activities (C)</b>	<b>-</b>	<b>(8.65)</b>
<b>Net Change in Cash &amp; Cash Equivalents (A) + (B) + (C)</b>	<b>1,201.22</b>	<b>220.23</b>
Cash and Cash equivalents as at the beginning of the period	224.09	3.86
<b>Cash and Cash equivalents as at the end of the period</b>	<b>1,425.31</b>	<b>224.09</b>





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### Notes:-

- 1 The above Audited Financial Results of the Company for the quarter and year ended March 31, 2024 have been prepared in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
- 2 The above Audited Financial Results of the Company for the Quarter and year ended 31st March, 2024 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on May 30, 2024, the statutory auditors have expressed an unmodified audit opinion on the financial results.
- 3 The Standalone figures for the quarter ended on March 31, 2024 are the balancing figures between audited figures in respect of the full financial year up to March 31, 2024 and unaudited published year-to-date figures up to December 31, 2023 being the date of the end of the third quarter of financial year which were subject to limited review by the statutory auditors.
- 4 The Company is engaged in the Business of Trading of Diamonds & Jewellery. Hence, there is no separate reporting segment in terms of Indian Accounting Standards 108.
- 5 There are no Investors Complaints pending as on 31st March, 2024.
- 6 The above Cash flow statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3, "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.
- 7 The Company does not have any subsidiary, associate or joint venture; therefore, it has prepared only standalone financial results.
- 8 The Figures for the previous half year/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 9 The aforesaid financial results are available on the website of the Company at [www.starlineps.com](http://www.starlineps.com) and also available on the website of the BSE Limited at [www.bseindia.com](http://www.bseindia.com).

### FOR STARLINEPS ENTERPRISES LIMITED

**SHWETKUMAR KORADIYA**  
Chairman & Managing Director  
DIN: 03489858



Place: Surat

Date: 30/05/2024

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A. H. CHEVLI B. Com., F.C.A.  
Cell: 98253 64938

J. A. CHEVLI B. Com., A.C.A., (I.C.A.I.)  
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**KANSARIWALA & CHEVLI**  
**CHARTERED ACCOUNTANTS**

2/1447, "UTKARSH" 1st Floor,  
Opp. Sanghvi Hospital, Behind Centre Point,  
Sagrampura, SURAT-395002. Phone: 2364640-2364641  
e-mail : kansariwala\_chevli@hotmail.com

**Independent Auditor's Report on the Quarterly and Year to date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To  
The Board of Directors of  
**STARLINEPS ENTERPRISES LIMITED**

**Report on the Audit of the Standalone Financial Results**

### **Opinion**

We have audited the accompanying Statement of Standalone Financial Results of **StarlinePS Enterprises Limited** ("The Company"), for the quarter ended 31<sup>st</sup> March, 2024 and year to date results for the period from 01<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results:

- are presented in accordance with the requirements of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended 31<sup>st</sup> March, 2024 and year to date results for the period from 01<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities" for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Statements.

### **Management's Responsibilities for the Standalone Financial Results**

These Standalone Financial Results have been prepared on the basis of the Standalone Annual Financial Statements for the year ended 31<sup>st</sup> March, 2024. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in the applicable accounting



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standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The Statement includes the results for the quarter ended March 31<sup>st</sup>, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31<sup>st</sup>, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Surat  
Date: 30/05/2024



**For Kansariwala & Chevli**  
Chartered Accountants  
FRN.123689W

**H. B. Kansariwala**  
(Partner)

Membership. No. 032429  
Firm Reg. No. 123689W  
Peer review No. 015136  
UDIN: 24032429BKBFLS8055





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Website: [www.starlineps.com](http://www.starlineps.com)

30<sup>th</sup> May, 2024

To,  
The Corporate Relations Department  
**BSE Limited**  
P. J. Towers, Dalal Street,  
Mumbai-400001, Maharashtra

**Sub: Declaration in respect of Auditor's Report with Unmodified Opinion related to the Financial Results for the Quarter and Year ended 31<sup>st</sup> March, 2024.**

Scrip Code: 540492

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and in compliance with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that the Statutory Auditors of the Company, M/s. Kansariwala & Chevli, Chartered Accountants, Surat (FRN: 123689W) has issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Results of the Company for the Quarter and Year ended 31<sup>st</sup> March, 2024.

Kindly take the same on your record and oblige.

Thanking you,

Yours faithfully,

For STARLINEPS ENTERPRISES LIMITED

**SHWETKUMAR KORADIYA**  
Chairman & Managing Director  
DIN: 03489858

**HARDIKBHAI PATEL**  
Chief Financial Officer and Whole Time Director  
PAN: CVJPP3938E