



STARLINEPS ENTERPRISES LIMITED

CIN: L36910GJ2011PLC065141

Regd. Off: Office No. 805, Solaris Bay View, Near Iscon Mall,
Piplod, Surat-395007, Gujarat, India.

Contact No: +91-7574999004 **Email ID:** info@starlineps.com

Website: www.starlineps.com

20th May, 2025

To,

BSE Limited

Department of Corporate Services

P. J. Towers, Dalal Street,

Mumbai-400 001, Maharashtra

Scrip Code: 540492

Subject: Audited Standalone and Consolidated Financial Results for the Quarter and Year ended 31st March, 2025 along with Auditor's Report thereon.

Dear Sir/Madam,

In terms of Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose herewith the following:

1. Audited Standalone and Consolidated Financial Results for the Quarter and Year ended 31st March, 2025 along with the Statement of Assets and Liabilities, Cash Flow Statements as recommended by the Audit Committee and Auditors' Report with Unmodified Opinion thereon.

The said Financial Results were reviewed by the Audit Committee and approved by the Board at their meeting held today i.e., 20th May, 2025 and;

The above information is also available on the website of the Company at www.starlineps.com

This is for your information and record.

Thanking you,

Yours faithfully,

For **STARLINEPS ENTERPRISES LIMITED**

MADHURIBEN CHHATROLA

Company Secretary & Compliance Officer

ACS: 74197

Encl.: As above

H. B. KANSARIWALA B. Com., F.C.A.
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D.H. KANSARIWALA B. Com., A.C.A.



KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS

2/1147, "UTKARSH" 1st Floor,
Opp. Sanghvi Hospital, Behind Centre Point,
Sagrampura, SURAT-395002.
Phone : 2364640-2364641
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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results pursuant to Regulation 33 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 quarterly and year to date standalone financial results of **StarlinePS Enterprises Limited** (the "Company") for the quarter and year ended **March 31, 2025** ("Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 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, and based on the consideration of the reports of the other auditors on the separate audited financial statements, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with 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 and year ended **March 31, 2025**.

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 statements



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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.

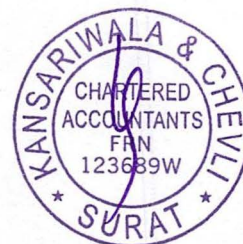
Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company is 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 applicable accounting 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 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.



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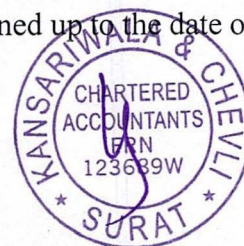
Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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:

- 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.
- 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



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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.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Company of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of the Company included in the Statement of which we are the independent auditors.

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.

Other Matters

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Kansariwala & Chevli

Chartered Accountants

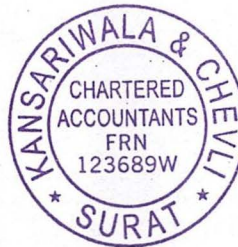
Firm Reg. Number: 123689W

(H. B. Kansariwala)

(Partner)

Membership No.: 032429

UDIN: 25032429BMLYAH5275



Place: SURAT

Date: 20/05/2025

StarlinePS Enterprises Limited

CIN: L36910GJ2011PLC065141

Registered Office: Office No. 805, Solaris Bay View, Near Iscon Mall, Piplod, Surat-395007, Gujarat, India.

Contact No: +91-7574999004 Email ID: info@starlineps.com Website: www.starlineps.com

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March, 2025

(Rs. in lakh except EPS)

SN	Particulars	Quarter Ended			Year Ended	
		31-03-2025	31-03-2024	31-12-2024	31-03-2025	31-03-2024
		(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	1390.29	1158.66	1787.33	7334.82	2975.91
	(b) Other Income	99.77	47.74	30.94	143.97	54.96
2	Total Income (a+b)	1490.06	1206.40	1818.27	7478.79	3030.87
3	Expenses					
	(a) Cost of materials consumed	2.21	0.00	0.00	5.65	0.00
	(b) Purchases of stock-in-trade	2231.20	772.09	2759.70	8865.31	2072.58
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(627.57)	441.94	(1145.58)	(2353.02)	669.23
	(d) Employee benefits expense	10.21	5.25	9.60	27.88	20.70
	(e) Finance costs	0.00	0.00	3.22	3.22	0.00
	(f) Depreciation and amortisation expense	1.07	0.26	0.92	2.21	1.05
	(g) Other expenses	9.31	6.02	8.97	51.33	19.40
4	Total expenses	1626.43	1225.56	1636.83	6602.58	2782.96
5	Profit/(Loss) before exceptional and extraordinary items and tax (2-4)	(136.37)	(19.16)	181.44	876.21	247.91
6	Exceptional items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	(136.37)	(19.16)	181.44	876.21	247.91
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) before tax (7-8)	(136.37)	(19.16)	181.44	876.21	247.91
	Tax Expenses					
10	Current tax	-48.33	0.95	45.00	218.89	68.91
	Deferred tax	-0.21	-0.03	0.00	-0.21	-0.11
11	Total Tax Expenses	(48.54)	0.92	45.00	218.68	68.80
12	Net Profit/(Loss) for the period from Continuing Operations (9-11)	(87.83)	(20.08)	136.44	657.53	179.11
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	Profit/(Loss) from discontinuing operations After tax (13-14)	0.00	0.00	0.00	0.00	0.00
16	Net Profit/(Loss) for the period (12+15)	(87.83)	(20.08)	136.44	657.53	179.11
	Other Comprehensive Income					
	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
17	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	Other Comprehensive Income Net of taxes	0.00	0.00	0.00	0.00	0.00
19	Total Comprehensive Income for the period (16+18) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(87.83)	(20.08)	136.44	657.53	179.11
	Details of Equity Share capital					
20	Paid Up Share Capital	2593.80	2161.50	2593.80	2593.80	2161.50
	Face value of Equity Share Capital	1.00	5.00	1.00	1.00	5.00
21	Other Equity Excluding Revaluation reserve as at March 31	-	-	-	691.39	466.15
	(i) Earning per share (before extraordinary items) (of Rs. 1/- each) (not annualised):					
	(a) Basic EPS	(0.03)	(0.05)	0.05	0.25	0.41
	(b) Diluted EPS	(0.03)	(0.05)	0.05	0.25	0.41
22	(i) Earning per share (after extraordinary items) (of Rs. 1/- each) (not annualised):					
	(a) Basic EPS	(0.03)	(0.05)	0.05	0.25	0.41
	(b) Diluted EPS	(0.03)	(0.05)	0.05	0.25	0.41

Cont..2..



Notes:-

- 1 The above Audited Standalone Financial Results of the Company for the quarter and year ended 31-March-2025 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 Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 20-May-2025. The statutory auditors have expressed an unmodified audit opinion on the financial results.
- 3 The Standalone figures for the quarter ended 31-March-2025 and 31-March-2024 are the balancing figures between audited figures in respect of the full financial year up to 31-March-2025 and unaudited published year-to-date figures up to 31-December-2024 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 Pursuant to approval of the Members granted on 12-September-2024 through Postal ballot remote voting process (a) Authorized Share Capital of the Company has been increased from Rs. 22 Crore consisting of 4,40,00,000 Equity Shares of face value of Rs. 5/- each to Rs. 37 Crore consisting of 7,40,00,000 Equity Shares of face value of Rs. 5/- each. (b) Face Value of the Equity Shares of the Company is Sub-Divided from Rs. 5/- per Share to Re. 1/- per Share. (c) The Board of Directors of the Company has allotted 4,32,30,000 Bonus Equity Shares in their Board Meeting held on 26-September-2024. (d) Post sub-division and Bonus issue, the total paid up share capital of the Company is Rs. 25,93,80,000 divided into 25,93,80,000 Equity Shares of Re. 1/- each. (e) BSE Limited has granted Listing Approval dated 30 September-2024 for listing of 4,32,30,000 bonus equity shares of Re. 1/- of the company and trading approval dated 08-October-2024 for trading of 4,32,30,000 bonus equity shares of Rs. 1/- each of the company.
- 6 Registered Office of the Company has been shifted to Office No. 805, Solaris Bay View, Near Iscon Mall, Piplod, Surat-395007, Gujarat, India w.e.f. 17-October-2024.
- 7 The Company has incorporated a wholly owned subsidiary, 'StarlinePS International Private Limited'. The Ministry of Corporate Affairs, Government of India has issued the Certificate of Incorporation on 25-October-2024.
- 8 There are no Investors Complaints pending as on 31-March-2025.
- 9 The Figures for the previous year and year figures have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 10 The aforesaid financial results are available on the website of the Company at www.starlineps.com and also available on the website of the BSE Limited at www.bseindia.com.

For STARLINEPS ENTERPRISES LIMITED



SHWETKUMAR KORADIYA

Chairman & Managing Director

DIN: 03489858

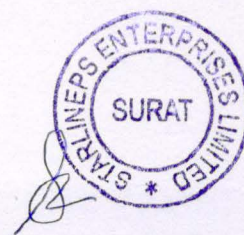
Place: Surat

Date : 20/05/2025

Statement Audited Standalone Assets and Liabilities as on 31st March, 2025

(Rs. in Lakhs)

SN	Particulars	As at 31/03/2025	As at 31/03/2024
		(Audited)	(Audited)
A	Assets		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	58.84	0.98
	(b) Capital Work-in Progress	0.00	0.00
	(c) Investment Property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Intangible Assets under Development	529.36	529.36
	(f) Other Intangible Assets	0.00	0.00
	(g) Financial Assets		
	- Non Current Investments	201.60	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)	0.86	0.65
	(i) Other Non Current Assets	0.00	0.00
	Total Non - Current Assets	790.66	530.99
2	Current Assets		
	(a) Inventories	2391.30	38.28
	(b) Financial Assets		
	- Current Investments	0.00	25.05
	- Trade receivables- Current	520.12	-0.38
	- Cash and cash equivalents	1443.07	1425.31
	- Loans, Current	68.22	920.22
	- Other Current Financial assets	0.00	0.00
	(c) Other Current Assets	108.56	20.46
	Total Current Assets	4531.27	2428.94
3	Non- current Assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debited balances and related deferred Tax assets	0.00	0.00
	Total Assets	5321.93	2959.92
B	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	2593.80	2161.50
	(b) Other Equity	691.39	466.15
	Total Equity	3285.19	2627.65
	Non-controlling Interest	0.00	0.00
2	Liabilities		
	Non- Current Liabilities		
	(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
	Total Non- Current Liabilities	0.00	0.00
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	0.00	0.00
	- Trade Payables, Current	1877.59	257.10
	- Other Current Financial Liabilities	0.00	0.00
	(b) Other current liabilities	26.62	0.00
	(c) Current Tax liabilities (Net)	117.70	66.47
	(d) Deferred government grants, Current	0.00	0.00
	(e) Provisions	14.83	8.70
	Total Current liabilities	2036.74	332.27
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total Liabilities	2036.74	332.27
	Total Equity and Liabilities	5321.93	2959.92



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CIN: L36910GJ2011PLC065141

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Audited Standalone Cash Flow Statement for the Year Ended 31st March, 2025

(Rs. In Lakhs)

Particulars	As at 31-03-2025	As at 31-03-2024
	(Audited)	(Audited)
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	876.21	247.91
Adjustments for:		
Depreciation	2.21	1.05
Work in progress written off		
Interest & Finance Charges	-	-
Operating Profit before Working Capital Changes	878.42	248.96
Adjustments for:		
(Increase)/Decrease in Debtors	(520.50)	60.19
(Increase)/Decrease in Inventories	(2,353.02)	669.22
(Increase)/Decrease in Loan & advances	852.00	6.04
(Increase)/Decrease in Other Current assets	(88.31)	10.57
Increase/(Decrease) in Trade Payables	1,620.49	253.19
Increase/(Decrease) in Other Current Liabilities	26.62	-
Increase/(Decrease) in Short term provision	6.13	1.02
Cash generated from operations	(456.59)	1,000.23
Income Tax paid	167.45	22.92
Net Cash Inflow/(Outflow) from Operating activities (A)	254.39	1,226.27
B CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Fixed Assets	(60.07)	-
(Purchase)/Sale of Investments	(176.55)	(25.05)
Net Cash Inflow/(Outflow) from Investing activities (B)	(236.62)	(25.05)
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	-
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	-	-
Net Cash used in Financing activities (C)	-	-
Net Change in Cash & Cash Equivalents (A) + (B) + (C)	17.77	1,201.22
Cash and Cash equivalents as at the beginning of the period	1,425.31	224.09
Cash and Cash equivalents as at the end of the period	1,443.08	1,425.31



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Independent Auditor's Report on the Quarterly and Year to Date Consolidated Financial Results of the Company pursuant to Regulation 33 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 Consolidated Financial Results

Opinion

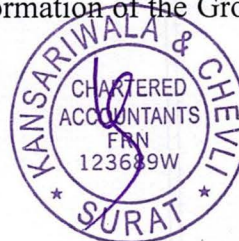
We have audited the accompanying statement of quarterly and year to date Consolidated financial results of **StarlinePS Enterprises Limited** ("Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") for the quarter and year ended **March 31, 2025** ("Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 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 and based on the consideration of the reports of the other auditors on separate audited financial statements/ financial results/financial information of the **StarlinePS Enterprises Limited** and subsidiaries referred to in Other Matters section below, the Statement:

- i. includes the results of the following entities;

S. No.	Name of Subsidiaries	Relationship
1	STARLINEPS INTERNATIONAL PRIVATE LIMITED	Subsidiary

- ii. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on the separate audited financial statements, the Statement:
- iii. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- iv. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended **March 31, 2025**.



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

J. A. CHEVLI B. Com., F.C.A., D.I.S.A.(I.C.A.I.)
Cell: 90338 57745

D.H. KANSARIWALA B. Com., A.C.A.



KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS

2/1147, "UTKARSH" 1st Floor,
Opp. Sanghvi Hospital, Behind Centre Point,
Sagrampura, SURAT-395002.
Phone : 2364640-2364641
e-mail : kansariwala_chevli@hotmail.com

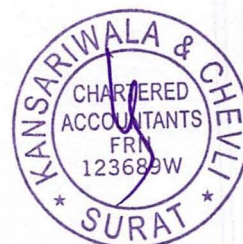
Basis for Opinion

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 Consolidated Financial Results" section of our report. We are independent of the Group, 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 statements 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.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Parent Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting 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 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies 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, which have been used for the purpose of preparation of the Statement by the Directors of the Parent Company, as aforesaid.



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

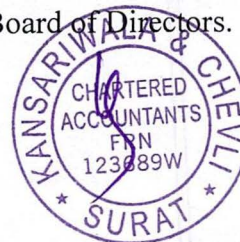
The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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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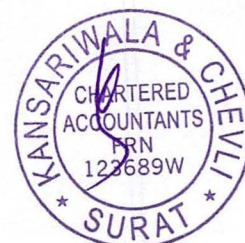
KANSARIWALA & CHEVLI
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- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 Statement 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 Group 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 represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent Company and such other entities included in the Statement of which we are the independent auditors 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.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



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Other Matters

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Kansariwala & Chevli

Chartered Accountants

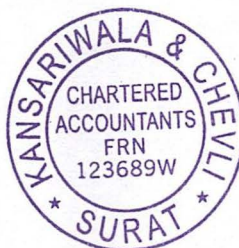
Firm Reg. Number: 123689W

(H. B. Kansariwala)

(Partner)

Membership No.: 032429

UDIN: 25032429BMLYAI1555



Place: SURAT

Date: 20/05/2025

StarlinePS Enterprises Limited

CIN: L36910GJ2011PLC065141

Registered Office: Office No. 805, Solaris Bay View, Near Iscon Mall, Piplod, Surat-395007, Gujarat, India.

Contact No: +91-7574999004 Email ID: info@starlineps.com Website: www.starlineps.com

Statement of Audited Consolidated Financial Results for the Quarter and Year ended 31st March, 2025

(Rs. in lakh except EPS)

SN	Particulars	Quarter Ended			Year Ended	
		31-03-2025	31-03-2024	31-12-2024	31-03-2025	31-03-2024
		(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	1390.29	1158.66	1787.33	7334.82	2975.91
	(b) Other Income	99.77	47.74	30.94	143.97	54.96
2	Total Income (a+b)	1490.06	1206.40	1818.27	7478.78	3030.87
3	Expenses					
	(a) Cost of materials consumed	2.21	0.00	0.00	5.65	0.00
	(b) Purchases of stock-in-trade	2231.20	772.09	2759.70	8865.31	2072.58
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(627.57)	441.94	(1145.58)	(2353.02)	669.23
	(d) Employee benefits expense	10.21	5.25	9.60	27.88	20.70
	(e) Finance costs	0.00	0.00	3.22	3.22	0.00
	(f) Depreciation and amortisation expense	1.07	0.26	0.92	2.21	1.05
	(g) Other expenses	9.50	6.02	8.97	51.88	19.40
4	Total expenses	1626.62	1225.56	1636.83	6603.13	2782.96
5	Profit/(Loss) before exceptional and extraordinary items and tax (2-4)	(136.56)	(19.16)	181.44	875.66	247.91
6	Exceptional items	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	(136.56)	(19.16)	181.44	875.66	247.91
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) before tax (7-8)	(136.56)	(19.16)	181.44	875.66	247.91
	Tax Expenses					
10	Current tax	-48.33	0.95	45.00	218.89	68.91
	Deferred tax	-0.21	-0.03	0.00	-0.21	-0.11
11	Total Tax Expenses	(48.54)	0.92	45.00	218.68	68.80
12	Net Profit/(Loss) for the period from Continuing Operations (9-11)	(88.02)	(20.08)	136.44	656.98	179.11
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	Profit/(Loss) from discontinuing operations After tax (13-14)	0.00	0.00	0.00	0.00	0.00
16	Net Profit/(Loss) for the period (12+15)	(88.02)	(20.08)	136.44	656.98	179.11
	Other Comprehensive Income					
17	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	Other Comprehensive Income Net of taxes	0.00	0.00	0.00	0.00	0.00
19	Total Comprehensive Income for the period (16+18) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(88.02)	(20.08)	136.44	656.98	179.11
	Details of Equity Share capital					
20	Paid-Up Share Capital	2593.80	2161.50	2593.80	2593.80	2161.50
	Face value of Equity Share Capital	1.00	5.00	1.00	1.00	5.00
21	Other Equity Excluding Revaluation reserve as at March 31	-	-	-	690.83	466.15
22	(i) Earning per share (before extraordinary items) (of Rs. 1/- each) (not annualised):					
	(a) Basic EPS	(0.03)	(0.05)	0.05	0.25	0.41
	(b) Diluted EPS	(0.03)	(0.05)	0.05	0.25	0.41
	(i) Earning per share (after extraordinary items) (of Rs. 1/- each) (not annualised):					
	(a) Basic EPS	(0.03)	(0.05)	0.05	0.25	0.41
	(b) Diluted EPS	(0.03)	(0.05)	0.05	0.25	0.41

Cont-2



Notes:-

- 1 The above Audited Consolidated Financial Results of the Company for the quarter and year ended 31-March-2025 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 Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 20-May-2025, The statutory auditors have expressed an unmodified audit opinion on the financial results.
- 3 The Consolidated figures for the quarter ended 31-March-2025 and 31-March-2024 are the balancing figures between audited figures in respect of the full financial year up to 31-March-2025 and unaudited published year-to-date figures up to 31-December-2024 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 Pursuant to approval of the Members granted on 12-September-2024 through Postal ballot remote voting process (a) Authorized Share Capital of the Company has been increased from Rs. 22 Crore consisting of 4,40,00,000 Equity Shares of face value of Rs. 5/- each to Rs. 37 Crore consisting of 7,40,00,000 Equity Shares of face value of Rs. 5/- each. (b) Face Value of the Equity Shares of the Company is Sub-Divided from Rs. 5/- per Share to Re. 1/- per Share. (c) The Board of Directors of the Company has allotted 4,32,30,000 Bonus Equity Shares in their Board Meeting held on 26-September-2024. (d) Post sub-division and Bonus issue, the total paid up share capital of the Company is Rs. 25,93,80,000 divided into 25,93,80,000 Equity Shares of Re. 1/- each. (e) BSE Limited has granted Listing Approval dated 30-September-2024 for listing of 4,32,30,000 bonus equity shares of Re. 1/- of the company and trading approval dated 08-October-2024 for trading of 4,32,30,000 bonus equity shares of Rs. 1/- each of the company.
- 6 Registered Office of the Company has been shifted to Office No. 805, Solaris Bay View, Near Iscon Mall, Piplod, Surat-395007, Gujarat, India w.e.f. 17-October-2024.
- 7 The Company has incorporated a wholly owned subsidiary, 'StarlinePS International Private Limited'. The Ministry of Corporate Affairs, Government of India has issued the Certificate of Incorporation on 25-October-2024. A Subsidiary company i.e. StarlinePS International Private Limited has not started any business since its incorporation.
- 8 The Consolidated financial result for quarter and Year ended on 31-March-2025 includes the results of following entities:
 - a. StarlinePS Enterprises Limited
 - b. StarlinePS International Private Limited
- 9 There are no Investors Complaints pending as on 31-March-2025.
- 10 The Figures for the previous year and year figures have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 11 The aforesaid financial results are available on the website of the Company at www.starlineps.com and also available on the website of the BSE Limited at www.bseindia.com.

Place: Surat
Date : 20/05/2025

For STARLINEPS ENTERPRISES LIMITED



SHWETKUMAR KORADIYA
Chairman & Managing Director
DIN: 03489858

Statement Audited Consolidated Assets and Liabilities as on 31st March, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	As at 31/03/2025	As at 31/03/2024
		(Audited)	(Audited)
A	Assets		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	58.84	0.98
	(b) Capital Work-in Progress	0.00	0.00
	(c) Investment Property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Intangible Assets under Development	529.36	529.36
	(f) Other Intangible Assets	0.00	0.00
	(g) Financial Assets		
	- Non Current Investments	191.60	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)	0.86	0.65
	(i) Other Non Current Assets	0.00	0.00
	Total Non - Current Assets	780.66	530.99
2	Current Assets		
	(a) Inventories	2391.30	38.28
	(b) Financial Assets		
	- Current Investments	0.00	25.05
	- Trade receivables- Current	520.12	-0.38
	- Cash and cash equivalents	1452.67	1425.31
	- Loans, Current	68.22	920.22
	- Other Current Financial assets	0.00	0.00
	(c) Other Current Assets	108.56	20.46
	Total Current Assets	4540.86	2428.94
3	Non- current Assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debited balances and related deferred Tax assets	0.00	0.00
	Total Assets	5321.52	2959.92
B	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	2593.80	2161.50
	(b) Other Equity	690.83	466.15
	Total Equity	3284.63	2627.65
	Non-controlling Interest	0.00	0.00
2	Liabilities	0.00	
	Non- Current Liabilities	0.00	
	(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
	Total Non- Current Liabilities	0.00	0.00
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	0.00	0.00
	- Trade Payables, Current	1877.59	257.10
	- Other Current Financial Liabilities	0.00	0.00
	(b) Other current liabilities	26.62	0.00
	(c) Current Tax liabilities (Net)	117.70	66.47
	(d) Deferred government grants, Current	0.00	0.00
	(e) Provisions	14.98	8.70
	Total Current liabilities	2036.89	332.27
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total Liabilities	2036.89	332.27
	Total Equity and Liabilities	5321.52	2959.92



StarlinePS Enterprises Limited

CIN: L36910GJ2011PLC065141

Registered Office: Office No. 805, Solaris Bay View, Near Iscon Mall, Piplod, Surat-395007, Gujarat, India.

Contact No: +91-7574999004 Email ID: info@starlineps.com Website: www.starlineps.com

Audited Consolidated Cash Flow Statement for the Year Ended 31st March, 2025

(Rs. In Lakhs)

Particulars	As at 31-03-2025	As at 31-03-2024
	(Audited)	(Audited)
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	875.66	247.91
Adjustments for:		
Depreciation	2.21	1.05
Work in progress written off	-	-
Interest & Finance Charges	-	-
Operating Profit before Working Capital Changes	877.88	248.96
Adjustments for:		
(Increase)/Decrease in Debtors	(520.50)	60.19
(Increase)/Decrease in Inventories	(2,353.02)	669.22
(Increase)/Decrease in Loan & advances	852.00	6.04
(Increase)/Decrease in Other Current assets	(88.31)	10.57
Increase/(Decrease) in Trade Payables	1,620.49	253.19
Increase/(Decrease) in Other Current Liabilities	26.62	-
Increase/(Decrease) in Short term provision	6.28	1.02
Cash generated from operations	(456.44)	1,000.23
Income Tax paid	167.45	22.92
Net Cash Inflow/(Outflow) from Operating activities (A)	253.99	1,226.27
B CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Fixed Assets	(60.07)	-
(Purchase)/Sale of Investments	(166.55)	(25.05)
Net Cash Inflow/(Outflow) from Investing activities (B)	(226.62)	(25.05)
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	-
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	-	-
Net Cash used in Financing activities (C)	-	-
Net Change in Cash & Cash Equivalents (A) + (B) + (C)	27.37	1,201.22
Cash and Cash equivalents as at the beginning of the period	1,425.31	224.09
Cash and Cash equivalents as at the end of the period	1,452.68	1,425.31





STARLINEPS ENTERPRISES LIMITED

CIN: L36910GJ2011PLC065141

Regd. Off: Office No. 805, Solaris Bay View, Near Iscon Mall,
Piplod, Surat-395007, Gujarat, India.

Contact No: +91-7574999004 Email ID: info@starlineps.com

Website: www.starlineps.com

20th May, 2025

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

Scrip Code: 540492

Subject: Declaration in respect of Auditor's Report with Unmodified Opinion related to the Audited Standalone and Consolidated Annual Financial Results for the Year ended 31st March, 2025.

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 Standalone and Consolidated Annual Financial Results of the Company for the Year ended 31st March, 2025.

Kindly take the same on your record and oblige.

Thanking you,

Yours faithfully,

For **STARLINEPS ENTERPRISES LIMITED**

SHWETKUMAR KORADINA
Chairman & Managing Director
DIN: 03489858

