



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

11th August, 2025

To,

BSE Limited

Department of Corporate Services

P. J. Towers, Dalal Street,

Mumbai-400 001, Maharashtra

Scrip Code: 540492

Subject: Unaudited Standalone and Consolidated Financial Results for the Quarter ended 30th June, 2025.

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 Unaudited Standalone and Consolidated Financial Results for the Quarter ended 30th June, 2025 along with the Limited Review Reports thereon issued by the Statutory Auditors.

The said Financial Results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting.

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.
Cell: 98251 18009

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

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of StarlinePS Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
STARLINEPS ENTERPRISES LIMITED
Office No. 805, Solaris Bay View,
Near Iscon Mall, Piplod,
Surat – 395007, Gujarat

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **StarlinePS Enterprises Limited** ("The Company") for the Quarter ended 30th June, 2025 ("the Statement") attached herewith, being Submitted by the Company Pursuant to the requirement of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulation').
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 principles laid down 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 and in compliance with Regulation 33 of the Listing Regulations. 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", 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 statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed the procedure in accordance with the master circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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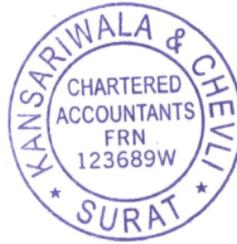


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5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards ("IND AS") as prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulation, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KANSARIWALA & CHEVLI**,
Chartered Accountants,



(H. B. Kansariwala)

Partner

Membership No. 032429

Firm Registration No. 123689W

Peer Review No. 25032429BMLYHS2420

Place: Surat

Date: 11-08-2025



STARLINEPS ENTERPRISES LIMITED

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

Website: www.starlineps.com

Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th June, 2025

(Rs. in lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from Operations	1257.08	1390.29	1714.58	7334.82
	(b) Other Income	0.01	99.77	13.16	143.97
2	Total Income (a+b)	1257.09	1490.06	1727.74	7478.79
3	Expenses				
	(a) Cost of materials consumed	3.08	2.21	0.00	5.65
	(b) Purchases of stock-in-trade	1401.21	2231.20	2011.59	8865.31
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-295.54	-627.57	-692.43	-2353.02
	(d) Employee benefits expense	7.79	10.21	3.57	27.88
	(e) Finance costs	4.80	0.00	0.00	3.22
	(f) Depreciation and amortisation expense	1.09	1.07	0.11	2.21
	(g) Other expenses	17.61	9.31	11.39	51.33
4	Total expenses	1140.04	1626.43	1334.23	6602.58
5	Profit/(Loss) before exceptional items, extraordinary items and tax (2-4)	117.05	-136.37	393.50	876.21
6	Exceptional items	0.00	0.00	0.00	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	117.05	-136.37	393.50	876.21
8	Extraordinary items	0.00	0.00	0.00	0.00
9	Profit/(Loss) before tax (7-8)	117.05	-136.37	393.50	876.21
10	Tax Expenses				
	- Current tax	29.00	-48.33	108.22	218.89
	- Deferred tax	0.00	-0.21	0.00	-0.21
11	Total Tax Expenses	29.00	-48.54	108.22	218.68
12	Net Profit/(Loss) for the period from Continuing Operations (9-11)	88.05	-87.83	285.28	657.53
13	Profit/(Loss) from discontinuing operation	0.00	0.00	0.00	0.00
14	Tax expense of discontinuing operations	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
16	Net Profit/(Loss) for the period (12+15)	88.05	-87.83	285.28	657.53
17	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
	(ii) Income tax relating to items that will not be reclassified to profit or loss	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
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
18	Other Comprehensive Income Net of taxes	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)	88.05	-87.83	285.28	657.53
20	Details of Equity Share capital				
	Paid Up Share Capital	2593.80	2593.80	2161.50	2593.80
	Face value of Equity Share Capital	1.00	1.00	5.00	1.00
21	Other Equity Excluding Revaluation reserve as at March 31	-	-	-	691.39
22	(i) Earning per share (after extra ordinary items) (of Rs. 5/- each) (not annualised):				
	(a) Basic EPS	0.03	-0.03	0.66	0.25
	(b) Diluted EPS	0.03	-0.03	0.66	0.25

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Notes:

1. The above Unaudited Standalone financial Results of the Company for the quarter ended 30th June 2025 has been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules, 2015 as amended from time to time and other relevant provisions of the Act.
2. 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.
3. The figures of the quarter ended 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2025 and the published year to date figures up to third quarter of the relevant financial year.
4. The above Unaudited Standalone financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th August, 2025.
5. The Auditor of the Company has carried out a "Limited Review" of the above Unaudited Standalone financial Results for the Quarter ended 30th June, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
6. Pursuant to approval of the Members granted on 12th 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 Rs. 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 26th 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 30th September, 2024 for listing of 4,32,30,000 bonus equity shares of Re. 1/- of the company and trading approval dated 08th October, 2024 for trading of 4,32,30,000 bonus equity shares of Rs. 1/- each of the company.
7. 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. 17th October, 2024.
8. 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 25th October, 2024. A Subsidiary company i.e. StarlinePS International Private Limited has not started any business since its incorporation.
9. The Figures for the previous period/year 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.

Place: Surat
Date: 11/08/2025



For StarlinePS Enterprises Limited

Shwetkumar Koradiya
Shwetkumar Koradiya
Chairman & Managing Director
DIN: 03489858

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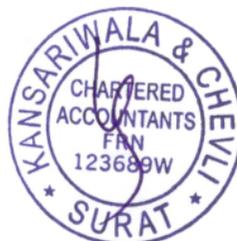
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Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of StarlinePS Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors of
STARLINEPS ENTERPRISES LIMITED
Office No. 805, Solaris Bay View,
Near Iscon Mall, Piplod,
Surat – 395007, Gujarat

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **StarlinePS Enterprises Limited** ("the Holding Company") and its Subsidiary ("Subsidiary"), for the Quarter ended 30th June, 2025 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended (the 'Listing Regulation').
2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down 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 thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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", 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 statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed the procedure in accordance with the master circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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5. The Statement includes the results of the "StarlinePS Enterprises Limited" and its Subsidiary "StarlinePS International Private Limited".
6. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards ("IND AS") as prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KANSARIWALA & CHEVLI**,
Chartered Accountants,

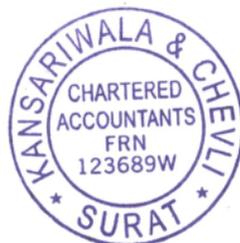
(H. B. Kansariwala)

Partner

Membership No. 032429

Firm Registration No. 123689W

Peer Review No. 25032429BMLYHR5684



Place: Surat

Date: 11-08-2025



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Statement of Unaudited Consolidated Financial Results for the Quarter Ended 30th June, 2025

(Rs. in lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from Operations	1257.08	1390.29	1714.58	7334.82
	(b) Other Income	0.01	99.77	13.16	143.97
2	Total Income (a+b)	1257.09	1490.06	1727.74	7478.79
3	Expenses				
	(a) Cost of materials consumed	3.08	2.21	0.00	5.65
	(b) Purchases of stock-in-trade	1401.21	2231.20	2011.59	8865.31
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-295.54	-627.57	-692.43	-2353.02
	(d) Employee benefits expense	7.79	10.21	3.57	27.88
	(e) Finance costs	4.80	0.00	0.00	3.22
	(f) Depreciation and amortisation expense	1.09	1.07	0.11	2.21
	(g) Other expenses	17.72	9.50	11.39	51.88
4	Total expenses	1140.15	1626.62	1334.23	6603.13
5	Profit/(Loss) before exceptional items, extraordinary items and tax (2-4)	116.94	-136.56	393.50	875.66
6	Exceptional items	0.00	0.00	0.00	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	116.94	-136.56	393.50	875.66
8	Extraordinary items	0.00	0.00	0.00	0.00
9	Profit/(Loss) before tax (7-8)	116.94	-136.56	393.50	875.66
10	Tax Expenses				
	- Current tax	29.00	-48.33	108.22	218.89
	- Deferred tax	0.00	-0.21	0.00	-0.21
11	Total Tax Expenses	29.00	-48.54	108.22	218.68
12	Net Profit/(Loss) for the period from Continuing Operations (9-11)	87.94	-88.02	285.28	656.98
13	Profit/(Loss) from discounting operation	0.00	0.00	0.00	0.00
14	Tax expense of discounting operations	0.00	0.00	0.00	0.00
15	Profit/(Loss) from discounting operations After tax (13-14)	0.00	0.00	0.00	0.00
16	Net Profit/(Loss) for the period (12+15)	87.94	-88.02	285.28	656.98
17	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
	(ii) Income tax relating to items that will not be reclassified to profit or loss	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
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
18	Other Comprehensive Income Net of taxes	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)	87.94	-88.02	285.28	656.98
20	Details of Equity Share capital				
	Paid Up Share Capital	2593.80	2593.80	2161.50	2593.80
	Face value of Equity Share Capital	1.00	1.00	5.00	1.00
21	Other Equity Excluding Revaluation reserve as at March 31	-	-	-	690.83
22	(i) Earning per share (after extra ordinary items) (of Rs. 5/- each) (not annualised):				
	(a) Basic EPS	0.03	-0.03	0.66	0.25
	(b) Diluted EPS	0.03	-0.03	0.66	0.25

Cont..2.





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CIN: L36910GJ2011PLC065141

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Website: www.starlineps.com

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Notes:

1. The above Unaudited Consolidated financial Results of the Company for the quarter ended 30th June 2025 has been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules, 2015 as amended from time to time and other relevant provisions of the Act.
2. 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.
3. The figures of the quarter ended 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2025 and the published year to date figures up to third quarter of the relevant financial year.
4. The above Unaudited Consolidated financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 11th August, 2025.
5. The Auditor of the Company has carried out a "Limited Review" of the above Unaudited Consolidated financial Results for the Quarter ended 30th June, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
6. Pursuant to approval of the Members granted on 12th September, 2024 through Postal ballot remote evoting 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 Rs. 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 26th 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 30th September, 2024 for listing of 4,32,30,000 bonus equity shares of Re. 1/- of the company and trading approval dated 08th October, 2024 for trading of 4,32,30,000 bonus equity shares of Rs. 1/- each of the company.
7. 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. 17th October, 2024.
8. 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 25th October, 2024. A Subsidiary company i.e. StarlinePS International Private Limited has not started any business since its incorporation.
9. The Consolidated financial result for quarter ended on 30th June, 2025 includes the results of following entities:
 - a. StarlinePS Enterprises Limited
 - b. StarlinePS International Private Limited
10. The Figures for the previous period/year 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: 11/08/2025



For StarlinePS Enterprises Limited

Shwetkumar Koradiya
Chairman & Managing Director
DIN: 03489858