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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
e-mail : kansariwala_chevli@hotmail.com

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, 2026 ("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:

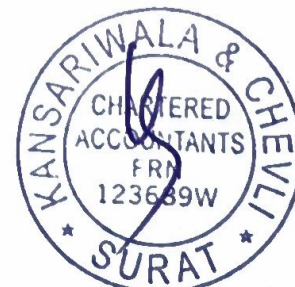
- i. includes the results of the following entities;

Sr. 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 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, 2026.

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.



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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.

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.

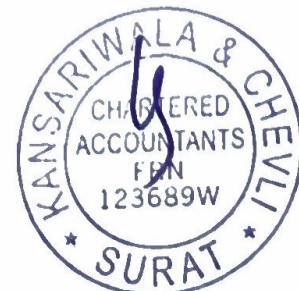
The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

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 scepticism 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.



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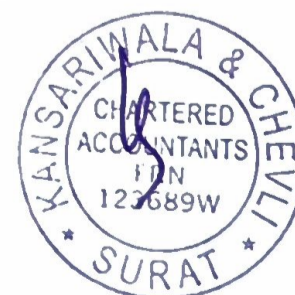
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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the 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 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 ~or 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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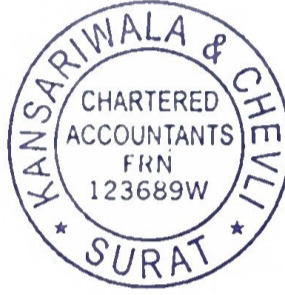
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Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 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.



(H. B. Kansariwala)

Partner

Membership No. 032429

Firm Registration No. 123689W

UDIN : 26032429PTQLUX2164

Peer Review No. 025532

Place: Surat

Date: 28.05.2026



STARLINEPS ENTERPRISES LIMITED

CIN: L14101GJ2011PLC065141

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

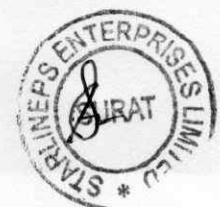
Contact No: +91-7574999004 Email ID: info@starlineps.com

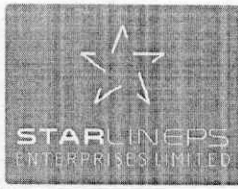
Website: www.starlineps.com

Statement of Audited Consolidated Financial Results for the Quarter and Year ended 31st March, 2026

(Rs. in lakh except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026	31-03-2025	31-12-2025	31-03-2026	31-03-2025
		(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations	2802.32	1390.29	2019.35	9764.69	7334.82
	(b) Other Income	123.78	99.77	2.48	126.29	143.97
2	Total Income (a+b)	2926.10	1490.06	2021.83	9890.98	7478.78
3	Expenses					
	(a) Cost of materials consumed	139.95	2.21	0.00	143.03	5.65
	(b) Purchases of stock-in-trade	2589.89	2231.20	972.18	8202.86	8865.31
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(158.19)	(627.57)	899.56	631.71	(2353.02)
	(d) Employee benefits expense	7.34	10.21	7.81	31.27	27.88
	(e) Finance costs	8.59	0.00	3.51	32.75	3.22
	(f) Depreciation and amortisation expense	2.06	1.07	1.09	5.34	2.21
	(g) Other expenses	63.62	9.50	40.43	156.55	51.88
4	Total expenses	2653.26	1626.62	1924.58	9203.51	6603.13
5	Profit/(Loss) before exceptional and extraordinary items and tax (2-4)	272.84	(136.56)	97.25	687.47	875.66
6	Exceptional items	529.36	0.00	0.00	529.36	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	(256.52)	(136.56)	97.25	158.11	875.66
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) before tax (7-8)	(256.52)	(136.56)	97.25	158.11	875.66
10	Tax Expenses					
	Current tax	(49.97)	(48.33)	24.00	46.64	218.89
	Deffered tax	(0.85)	(0.21)	-	(0.85)	(0.21)
11	Total Tax Expenses	(50.82)	(48.54)	24.00	45.79	218.68
12	Net Profit/(Loss) for the period from Continuing Operations (9-11)	(205.70)	(88.02)	73.25	112.32	656.98
13	Net Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
14	Tax expense of discountinung 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)	(205.70)	(88.02)	73.25	112.32	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	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)	(205.70)	(88.02)	73.25	112.32	656.98
20	Details of Equity Share capital					
	Paid Up Share Capital	4,309.66	2,593.80	3,631.32	4,309.66	2,593.80
	Face value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00
21	Other Equity Excluding Revaluation reserve as at March 31	5232.34	-	-	5232.34	690.83
22	(i) Earning per share (before extraordinary items) (of Rs. 1/- each) (not annualised):					
	(a) Basic EPS	(0.05)	(0.03)	0.02	0.03	0.25
	(b) Diluted EPS	(0.04)	(0.03)	0.02	0.02	0.25
	(ii) Earning per share (after extraordinary items) (of Rs. 1/- each) (not annualised):					
	(a) Basic EPS	(0.05)	(0.03)	0.02	0.03	0.25
	(b) Diluted EPS	(0.04)	(0.03)	0.02	0.02	0.25





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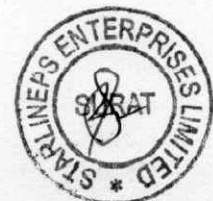
Contact No: +91-7574999004 Email ID: info@starlineps.com

Website: www.starlineps.com

Audited Consolidated Statement of Assets and Liabilities as at 31st March, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at	As at
		31-03-2026	31-03-2025
		(Audited)	(Audited)
A	Assets		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	57.49	58.84
	(b) Capital Work-in Progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Intangible Assets under Development	-	529.36
	(f) Other Intangible Assets	-	-
	(g) Financial Assets		
	- Non Current Investments	893.77	191.60
	- Trade Receivables, Non Current	-	-
	- Loans, Non- Current	-	-
	- Other Non current Financial Assets	-	-
	(h) Deferred Tax Assets (Net)	1.71	0.86
	(i) Other Non Current Assets	-	-
	Total Non - Current Assets	952.97	780.66
2	Current Assets		
	(a) Inventories	1,759.59	2,391.30
	(b) Financial Assets		
	- Current Investments	-	-
	- Trade receivables- Current	1,837.48	520.12
	- Cash and cash equivalents	12,730.54	1,452.67
	- Loans, Current	372.37	68.22
	- Other Current Financial assets	-	-
	(c) Other Current Assets	50.10	108.56
	Total Current Assets	16,750.07	4,540.86
3	Non - current Assets classified as held for sale	-	-
4	Regulatory deferral account debited balances and related deferred Tax assets	-	-
	Total Assets	17,703.04	5,321.52
B	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	4,309.66	2,593.80
	(b) Other Equity	5,232.34	690.83
	(c) Money Received against share warrants	7,200.00	-
	Total Equity	16,742.00	3,284.63
	Non-controlling Interest	-	-
2	Liabilities		
	Non - Current Liabilities		
	(a) Financial Liabilities	-	-
	- Borrowings, Non- Current	-	-
	- Trade Payable, non-current	-	-
	- Other Non-Current Financial liabilities	-	-
	(b) Provisions, Non -Current	-	-
	(c) Deferred tax liabilities (net)	-	-
	(d) Deferred Government Grants, Non- Current	-	-
	(e) Other Non-Current Liabilities	-	-
	Total Non- Current Liabilities	-	-
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	395.41	-
	- Trade Payables, Current	510.09	1,877.59
	- Other Current Financial Liabilities	-	-
	(b) Other current liabilities	-	26.62
	(c) Current Tax liabilities (Net)	-	117.70
	(d) Deferred government grants, Current	-	-
	(e) Provisions	55.54	14.98
	Total Current liabilities	961.04	2,036.89
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total Liabilities	961.04	2,036.89
	Total Equity and Liabilities	17,703.04	5,321.52





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Audited Consolidated Cash Flow Statement for the Year Ended 31st March, 2026

(Rs. In Lakhs)

Particulars	For the year ended	For the year ended
	31-03-2026	31-03-2025
	(Audited)	(Audited)
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	158.11	875.66
Adjustments for:		
Depreciation	5.34	2.21
Work in progress written off	529.36	
Interest & Finance Charges	32.75	-
Operating Profit before Working Capital Changes	725.56	877.87
Adjustments for:		
(Increase)/Decrease in Debtors	(1,317.36)	(520.50)
(Increase)/Decrease in Inventories	631.71	(2,353.02)
(Increase)/Decrease in Loan & advances	(304.15)	852.00
(Increase)/Decrease in Other Current assets	173.48	(88.31)
Increase/(Decrease) in Trade Payables	(1,367.50)	1,620.49
Increase/(Decrease) in Other Current Liabilities	(144.32)	26.62
Increase/(Decrease) in Short term provision	(5.23)	6.28
Cash generated from operations	(2,333.37)	(456.44)
Income Tax paid	115.87	167.45
Net Cash Inflow/(Outflow) from Operating activities (A)	(1,723.68)	253.99
B CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Fixed Assets	(3.99)	(60.07)
(Purchase)/Sale of Investments	(702.17)	(166.55)
Net Cash Inflow/(Outflow) from Investing activities (B)	(706.16)	(226.62)
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	-	-
Interest & Finance Charges	-	-
Proceeds from Share Issued	13,345.05	-
Proceeds / (Repayment) : Short Term Borrowing	362.65	-
Proceeds / (Repayment) : Long Term Liabilities	-	-
Proceeds / (Repayment) : Long Term Borrowing	-	-
Payment for Extraordinary items	-	-
Net Cash used in Financing activities (C)	13,707.70	-
Net Change in Cash & Cash Equivalents (A) + (B) + (C)	11,277.86	27.37
Cash and Cash equivalents as at the beginning of the period	1,452.67	1,425.31
Cash and Cash equivalents as at the end of the period	12,730.53	1,452.67





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Notes:

1. The above Audited Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2026 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 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 28th May, 2026.
4. The statutory auditors have expressed an unmodified audit opinion on the above financial results.
5. The Consolidated figures for the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of the full financial year up to 31st March, 2026 and unaudited published year-to-date figures up to 31st December, 2025 being the date of the end of the third quarter of financial year which were subjected to limited review by the statutory auditors.
6. Pursuant to approval of the Members granted on 25th September, 2025 in 14th Annual General Meeting of the Company, authorized Share Capital of the Company has been increased from Rs. 37,00,00,000/- (Rupees Thirty-Seven Crore) divided into 37,00,00,000 (Thirty-Seven Crore) Equity Shares of face value of Re. 1/- each to Rs. 60,00,00,000/- (Rupees Sixty Crore) divided into 60,00,00,000 (Sixty Crore) Equity Shares of face value of Re. 1/- each.
7. The Rights Issue Committee of the Board of Directors of the Company has allotted 10,37,52,000 fully paid-up equity shares of face value of Re. 1/- each on Rights Basis to the eligible shareholders in their Meeting held on 07th October, 2025. BSE Limited has granted listing approval dated 08th October, 2025 for listing of 10,37,52,000 rights equity shares of Re. 1/- each of the company and trading approval dated 09th October, 2025 for trading of 10,37,52,000 rights equity shares of Re. 1/- each of the company.
8. During the year, the amount of Rs. 529.36 Lacs which was initially capitalized and noted against the Capital Work-in-progress and appearing in the books of accounts of the Company, has been written off upon the recommendation of Audit Committee and approval by the Board in the meeting held on 12th February, 2026.
9. Pursuant to approval of the Members granted on 24th February, 2026 in Extraordinary General Meeting of the Company, authorized Share Capital of the Company has been increased from Rs. 60,00,00,000/- (Rupees Sixty Crore) divided into 60,00,00,000 (Sixty Crore) Equity Shares of face value of Re. 1/- each to Rs. 100,00,00,000/- (Rupees One Hundred Crore) divided into 100,00,00,000 (One Hundred Crore) Equity Shares of face value of Re. 1/- each.
10. Pursuant to approval of the Members granted on 24th February, 2026 in Extraordinary General Meeting of the Company, and in-principle approval dated 09th March, 2026 granted by BSE Limited, the Board of Directors of the Company in their meeting held on 23rd March, 2026 has allotted 6,78,33,700 equity shares of face value of Re. 1/- and 48,00,00,000 Convertible Warrants at an issue price of Rs. 6/- each to promoters and non-promoters of the Company on preferential basis. BSE Limited has granted listing approval dated 12th May, 2026 for listing of 6,78,33,700 equity shares of face value of Re. 1/- each.
11. During the year, the Company has issued and allotted 48,00,00,000 Convertible warrants on a preferential basis aggregating upto Rs. 288,00,00,000/- to the Promoters & Non-Promoters in accordance with the provisions of the Companies Act, 2013 and SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. Each share warrant entitles the holder to subscribe to one fully paid-up equity share of face value Re. 1/- each of the Company at an issue price of Rs. 6/- per share (including premium of Rs. 5/- per share). The issue price has been determined in accordance with the pricing provisions prescribed under Regulation 164 of SEBI (ICDR) Regulations, 2018.

An amount of 25% of the issue price amounting to Rs. 1.50/- per warrant has been received at the time of allotment of share warrants. The balance 75% of the issue price is payable at the time of conversion of warrants into equity shares.





STARLINEPS ENTERPRISES LIMITED

CIN: L14101GJ2011PLC065141

Regd. Off: Office No. 805, Solaris Bay View, Near Iscon Mall,
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Contact No: +91-7574999004 **Email ID:** info@starlineps.com

Website: www.starlineps.com

The share warrants are convertible within a period of 18 months from the date of allotment. Upon exercise of the warrants, the Company shall allot equity shares to the warrant holders. In the event the warrants are not exercised within the stipulated period, the amount received upfront shall be forfeited in accordance with SEBI (ICDR) Regulations, 2018.

12. The Consolidated financial result for the quarter and year ended on 31st March, 2026 includes the results of following entities:
 - a. StarlinePS Enterprises Limited
 - b. StarlinePS International Private Limited
13. The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
14. 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: 28-05-2026

For StarlinePS Enterprises Limited



Shwetkumar Koradiya
Chairman & Managing Director
DIN: 03489858

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



KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS

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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 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, 2026 ("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, 2026.

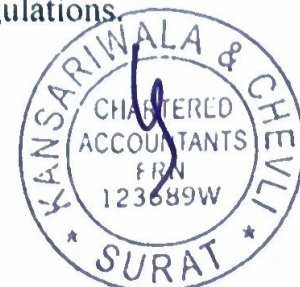
Basis for Opinion

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 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 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.



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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.

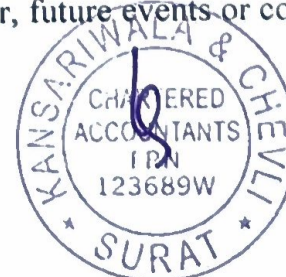
Auditor's Responsibilities for the Audit of the Standalone Financial Results

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 auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.



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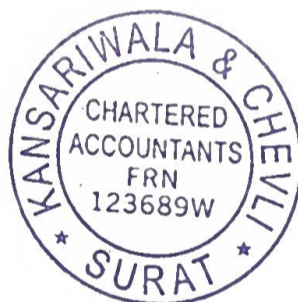
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial 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, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 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.

Place: Surat
Date: 28.05.2026

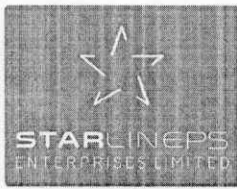


For **KANSARIWALA & CHEVLI**,
Chartered Accountants,

(H. B. Kansariwala)

Partner

Membership No. 032429
Firm Registration No. 123689W
UDIN : 26032429SZFDEM5681
Peer Review No. 025532



STARLINEPS ENTERPRISES LIMITED

CIN: L14101GJ2011PLC065141

Regd. Off: Office No. 805, Solaris Bay View, Near Iscon Mall,
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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, 2026

(Rs. in lakh except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026 (Audited)	31-03-2025 (Audited)	31-12-2025 (Unaudited)	31-03-2026 (Audited)	31-03-2025 (Audited)
1	Income					
	(a) Revenue from Operations	2781.86	1390.29	2019.35	9744.23	7334.82
	(b) Other Income	123.78	99.77	2.48	126.29	143.97
2	Total Income (a+b)	2905.64	1490.06	2021.83	9870.52	7478.78
3	Expenses					
	(a) Cost of materials consumed	139.95	2.21	0.00	143.03	5.65
	(b) Purchases of stock-in-trade	2566.83	2231.20	972.18	8179.80	8865.31
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(154.20)	(627.57)	899.56	635.70	(2353.02)
	(d) Employee benefits expense	7.34	10.21	7.81	31.27	27.88
	(e) Finance costs	8.59	0.00	3.51	32.75	3.22
	(f) Depreciation and amortisation expense	2.06	1.07	1.09	5.34	2.21
	(g) Other expenses	63.27	9.31	40.36	155.69	51.33
4	Total expenses	2633.83	1626.43	1924.51	9183.58	6602.59
5	Profit/(Loss) before exceptional and extraordinary items and tax (2-4)	271.81	(136.37)	97.31	686.94	876.20
6	Exceptional items	529.36	0.00	0.00	529.36	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	(257.55)	(136.37)	97.31	157.58	876.20
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) before tax (7-8)	(257.55)	(136.37)	97.31	157.58	876.20
10	Tax Expenses					
	Current tax	(49.97)	(48.33)	24.00	46.64	218.89
	Deffered tax	(0.85)	(0.21)	-	(0.85)	(0.21)
11	Total Tax Expenses	(50.82)	(48.54)	24.00	45.79	218.68
12	Net Profit/(Loss) for the period from Continuing Operations (9-11)	(206.73)	(87.83)	73.31	111.79	657.52
13	Net Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00
14	Tax expense of discountinung 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)	(206.73)	(87.83)	73.31	111.79	657.52
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	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)	(206.73)	(87.83)	73.31	111.79	657.52
20	Details of Equity Share capital					
	Paid Up Share Capital	4,309.66	2,593.80	3,631.32	4,309.66	2,593.80
	Face value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00
21	Other Equity Excluding Revaluation reserve as at March 31	5232.37	-	-	5232.37	691.38
22	(i) Earning per share (before extraordinary items) (of Rs. 1/- each) (not annualised):					
	(a) Basic EPS	(0.05)	(0.03)	0.02	0.03	0.25
	(b) Diluted EPS	(0.04)	(0.03)	0.02	0.02	0.25
	(ii) Earning per share (after extraordinary items) (of Rs. 1/- each) (not annualised):					
	(a) Basic EPS	(0.05)	(0.03)	0.02	0.03	0.25
	(b) Diluted EPS	(0.04)	(0.03)	0.02	0.02	0.25





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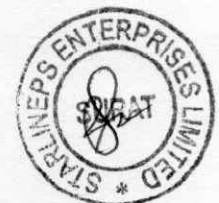
Contact No: +91-7574999004 Email ID: info@starlineps.com

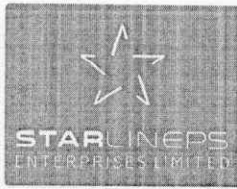
Website: www.starlineps.com

Audited Standalone Statement of Assets and Liabilities as at 31st March, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at	As at
		31-03-2026 (Audited)	31-03-2025 (Audited)
A	Assets		
1	Non - Current Assets		
	(a) Property, Plant and Equipment	57.49	58.84
	(b) Capital Work-in Progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Intangible Assets under Development	-	529.36
	(f) Other Intangible Assets	-	-
	(g) Financial Assets		
	- Non Current Investments	903.77	201.60
	- Trade Receivables, Non Current	-	-
	- Loans, Non- Current	-	-
	- Other Non current Financial Assets	-	-
	(h) Deferred Tax Assets (Net)	1.71	0.86
	(i) Other Non Current Assets	-	-
	Total Non - Current Assets	962.97	790.66
2	Current Assets		
	(a) Inventories	1,755.60	2,391.30
	(b) Financial Assets		
	- Current Investments	-	-
	- Trade receivables- Current	1,816.97	520.12
	- Cash and cash equivalents	12,722.06	1,443.07
	- Loans, Current	372.37	68.22
	- Other Current Financial assets	-	-
	(c) Other Current Assets	49.92	108.56
	Total Current Assets	16,716.92	4,531.25
3	Non-current Assets classified as held for sale	-	-
4	Regulatory deferral account debited balances and related deferred Tax assets	-	-
	Total Assets	17,679.89	5,321.91
B	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	4,309.66	2,593.80
	(b) Other Equity	5,232.37	691.38
	(C) Money Received against share warrants	7,200.00	-
	Total Equity	16,742.03	3,285.18
	Non-controlling Interest	-	-
2	Liabilities		
	Non- Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Non- Current	-	-
	- Trade Payable, non-current	-	-
	- Other Non-Current Financial liabilities	-	-
	(b) Provisions, Non -Current	-	-
	(c) Deferred tax liabilities (net)	-	-
	(d) Deferred Government Grants, Non- Current	-	-
	(e) Other Non-Current Liabilities	-	-
	Total Non- Current Liabilities	-	-
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	395.41	-
	- Trade Payables, Current	487.16	1,877.59
	- Other Current Financial Liabilities	-	-
	(b) Other current liabilities	-	26.62
	(c) Current Tax liabilities (Net)	-	117.70
	(d) Deferred government grants, Current	-	-
	(e) Provisions	55.29	14.83
	Total Current liabilities	937.86	2,036.74
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	Total Liabilities	937.86	2,036.74
	Total Equity and Liabilities	17,679.89	5,321.91





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Audited Standalone Cash Flow Statement for the Year Ended 31st March, 2026

(Rs. In Lakhs)

Particulars	For the year ended	For the year ended
	31-03-2026	31-03-2025
	(Audited)	(Audited)
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS	157.58	876.21
Adjustments for:		
Depreciation	5.34	2.21
Work in progress written off	529.36	
Interest & Finance Charges	32.75	-
Operating Profit before Working Capital Changes	725.03	878.42
Adjustments for:		
(Increase)/Decrease in Debtors	-1296.85	(520.50)
(Increase)/Decrease in Inventories	635.70	(2,353.02)
(Increase)/Decrease in Loan & advances	-304.15	852.00
(Increase)/Decrease in Other Current assets	173.65	(88.31)
Increase/(Decrease) in Trade Payables	-1390.43	1,620.49
Increase/(Decrease) in Other Current Liabilities	-144.32	26.62
Increase/(Decrease) in Short term provision	-5.33	6.13
Cash generated from operations	-2331.72	(456.59)
Income Tax paid	115.87	167.45
Net Cash Inflow/(Outflow) from Operating activities (A)	-1722.56	254.38
B CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Fixed Assets	-3.99	(60.07)
(Purchase)/Sale of Investments	-702.17	(176.55)
Net Cash Inflow/(Outflow) from Investing activities (B)	-706.16	(236.62)
C CASH FLOW FROM FINANCING ACTIVITIES		
Dividend Paid	0.00	-
Interest & Finance Charges	0.00	-
Proceeds from Share Issued	13345.06	-
Proceeds / (Repayment) : Short Term Borrowing	362.65	-
Proceeds / (Repayment) : Long Term Liabilities	0.00	-
Proceeds / (Repayment) : Long Term Borrowing	0.00	-
Payment for Extraordinary items	0.00	-
Net Cash used in Financing activities (C)	13707.71	-
Net Change in Cash & Cash Equivalents (A) + (B) + (C)	11278.99	17.76
Cash and Cash equivalents as at the beginning of the period	1443.07	1,425.31
Cash and Cash equivalents as at the end of the period	12722.05	1,443.07





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Notes:

1. The above Audited Standalone Financial Results of the Company for the quarter and year ended 31st March, 2026 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 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 28th May, 2026.
4. The statutory auditors have expressed an unmodified audit opinion on the above financial results.
5. The Standalone figures for the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of the full financial year up to 31st March, 2026 and unaudited published year-to-date figures up to 31st December, 2025 being the date of the end of the third quarter of financial year which were subjected to limited review by the statutory auditors.
6. Pursuant to approval of the Members granted on 25th September, 2025 in 14th Annual General Meeting of the Company, authorized Share Capital of the Company has been increased from Rs. 37,00,00,000/- (Rupees Thirty-Seven Crore) divided into 37,00,00,000 (Thirty-Seven Crore) Equity Shares of face value of Re. 1/- each to Rs. 60,00,00,000/- (Rupees Sixty Crore) divided into 60,00,00,000 (Sixty Crore) Equity Shares of face value of Re. 1/- each.
7. The Rights Issue Committee of the Board of Directors of the Company has allotted 10,37,52,000 fully paid-up equity shares of face value of Re. 1/- each on Rights Basis to the eligible shareholders in their Meeting held on 07th October, 2025. BSE Limited has granted listing approval dated 08th October, 2025 for listing of 10,37,52,000 rights equity shares of Re. 1/- each of the company and trading approval dated 09th October, 2025 for trading of 10,37,52,000 rights equity shares of Re. 1/- each of the company.
8. During the year, the amount of Rs. 529.36 Laacs which was initially capitalized and noted against the Capital Work-in-progress and appearing in the books of accounts of the Company, has been written off upon the recommendation of Audit Committee and approval by the Board in the meeting held on 12th February, 2026.
9. Pursuant to approval of the Members granted on 24th February, 2026 in Extraordinary General Meeting of the Company, authorized Share Capital of the Company has been increased from Rs. 60,00,00,000/- (Rupees Sixty Crore) divided into 60,00,00,000 (Sixty Crore) Equity Shares of face value of Re. 1/- each to Rs. 100,00,00,000/- (Rupees One Hundred Crore) divided into 100,00,00,000 (One Hundred Crore) Equity Shares of face value of Re. 1/- each.
10. Pursuant to approval of the Members granted on 24th February, 2026 in Extraordinary General Meeting of the Company, and in-principle approval dated 09th March, 2026 granted by BSE Limited, the Board of Directors of the Company in their meeting held on 23rd March, 2026 has allotted 6,78,33,700 equity shares of face value of Re. 1/- and 48,00,00,000 Convertible Warrants at an issue price of Rs. 6/- each to promoters and non-promoters of the Company on preferential basis. BSE Limited has granted listing approval dated 12th May, 2026 for listing of 6,78,33,700 equity shares of face value of Re. 1/- each.
11. During the year, the Company has issued and allotted 48,00,00,000 Convertible warrants on a preferential basis aggregating upto Rs. 288,00,00,000/- to the Promoters & Non-Promoters in accordance with the provisions of the Companies Act, 2013 and SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. Each share warrant entitles the holder to subscribe to one fully paid-up equity share of face value Re. 1/- each of the Company at an issue price of Rs. 6/- per share (including premium of Rs. 5/- per share). The issue price has been determined in accordance with the pricing provisions prescribed under Regulation 164 of SEBI (ICDR) Regulations, 2018.

An amount of 25% of the issue price amounting to Rs. 1,50/- per warrant has been received at the time of allotment of share warrants. The balance 75% of the issue price is payable at the time of conversion of warrants into equity shares.





STARLINEPS ENTERPRISES LIMITED

CIN: L14101GJ2011PLC065141

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

The share warrants are convertible within a period of 18 months from the date of allotment. Upon exercise of the warrants, the Company shall allot equity shares to the warrant holders. In the event the warrants are not exercised within the stipulated period, the amount received upfront shall be forfeited in accordance with SEBI (ICDR) Regulations, 2018.

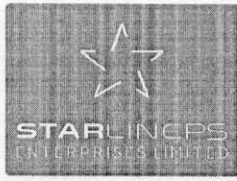
12. The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
13. The aforesaid financial results are available on the website of the Company at www.starlineps.com and also available on the website of the BSE Limited at www.bseindia.com.

Place: Surat
Date: 28-05-2026



For StarlinePS Enterprises Limited

Shwetkumar Koradiya
Chairman & Managing Director
DIN: 03489858



STARLINEPS ENTERPRISES LIMITED

CIN: L14101GJ2011PLC065141

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

Website: www.starlineps.com

28th May, 2026

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, 2026.

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the 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 Annual Audited Standalone and Consolidated Financial Results of the Company for the Year ended 31st March, 2026.

Kindly take the same on your record and oblige.

Thanking you,

Yours faithfully,
For StarlinePS Enterprises Limited

Shwetkumar Koradiya
Chairman & Managing Director
DIN: 03489858

