

General information about company	
Stock code*	54982
NSE Symbol*	NOTLISTED
BSE Symbol*	NOTLISTED
ISIN**	IN9594901042
Name of company	STARLINE ENTERPRISES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2025
Date of last meeting when results were approved	12-11-2025
Date on which price intimation of the meeting for considering financial results was intimated to the exchange	02-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Signature Reporting	Single segment
Description of major operations	Trading of Diamonds and Jewellery
Start date and time of board meeting	12-11-2025 15:00
End date and time of board meeting	12-11-2025 18:25
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmitigated opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(i) We declare that the acceptance of listed deposits by the listed Non-Financial Company may be in the form of:	NA
(ii) We declare that the scheduled commercial bank, as per RBI circular (RBI/BC/2015/14) dated March 03, 2015, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or term deposits of bank/bank and their exclusive associates as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed term.	NA
(iii) Whether the company is a High value debt listed entity (HLD) according to regulation 12 (1A)?	No
(iv) If answer to above question is Yes, whether complying with provision to regulation 23 (1), i.e. submitting RPT disclosures on the day of results publication?	Yes
(v) If answer to above question is No, please explain the reason for not complying.	Yes
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been updated on the website of the Company?	Yes
Latest date on which RPT policy is updated	14-02-2025
Indicate Company website link for updated RPT policy of the Company	https://www.starline.com/investors/RelatedParty/RelatedPartyPolicy%20for%20Transaction.pdf
Whether statement on directors or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc., is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	0
Whether the disclosure for the Details on Loans and Debt Securities is applicable to the entity?	NA

Financial Results (Ind-AS)			
Particulars	3 months / 6 months ended (60 days/120 days)	Year to date figures for current period ended (60 days/120 days)	
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1 Revenue			
Revenue from operations	3695.95	4943.02	
Other income	0.01	0.02	
Total income	3695.96	4943.04	
2 Expenses			
(a) Cost of materials consumed	0	3.08	
(b) Purchases of stock-in-trade	3239.9	4641.66	
(c) Changes in investment of finished goods, work-in-progress and stock-in-trade	185.47	-110.63	
(d) Employee benefits expense	7.42	16.93	
(e) Finance costs	15.85	20.65	
(f) Depreciation, depletion and amortization expense	1.09	2.19	
Other Expenses			
1 Other Expenses	35.45	51.33	
Total expenses	3545.18	4625.21	
3 Total profit before exceptional items and tax	209.78	317.83	
4 Exceptional items	0	0	
Total profit before tax	209.78	317.83	
5 Tax expense			
7 Current tax	43.61	72.61	
8 Deferred tax	0	0	
Total tax expenses	43.61	72.61	
10 Net movement in regulatory deferred account balances related to profit or loss and the related deferred tax movement	0	0	
11 Net Profit/Loss for the period from continuing operations	157.17	245.22	
12 Profit/loss from discontinued operations before tax	0	0	
13 Tax expense of discontinued operations	0	0	
14 Net profit/loss from discontinued operations after tax	0	0	
15 Share of profit/loss of associates and joint ventures accounted for using equity method	0	0	
16 Total profit/loss for the period	157.17	245.22	
17 Other comprehensive income or loss	0	0	
18 Total comprehensive income for the period	157.17	245.22	
19 Total profit or loss, attributable to owners of parent			
Profit or loss, attributable to owners of parent			
Total profit or loss, attributable to non-controlling interests			
20 Total comprehensive income for the period attributable to owners of parent			
Comprehensive income for the period attributable to owners of parent			
Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21 Details of equity share capital			
Face value of equity share capital	2393.8	2393.8	
Free reserve equity share capital	0	0	
Reserves excluding revaluation reserve	1	1	
22 Earnings per share			
I Earnings per equity share for continuing operations			
Basic earnings (₹/sq) per share from continuing operations	0.08	0.12	
Diluted earnings (₹/sq) per share from continuing operations	0.08	0.12	
II Earnings per equity share for discontinued operations			
Basic earnings (₹/sq) per share from discontinued operations	0	0	
Diluted earnings (₹/sq) per share from discontinued operations	0	0	
III Earnings per equity share (for continuing and discontinued operations)			
Basic earnings (₹/sq) per share from continuing and discontinued operations	0.08	0.12	
Diluted earnings (₹/sq) per share from continuing and discontinued operations	0.08	0.12	
24 Debt equity ratio			Textual Information (1)
25 Debt service coverage ratio			Textual Information (2)
26 Interest service coverage ratio			Textual Information (3)
27 Disclosure of notes on financial results			Textual Information(4)

Text Block	
Notes:	
1.	The above Unaudited Standalone Financial Results of the Company for the Quarter and Half year ended 30th September, 2025 were prepared in accordance with the Indian Accounting Standards (Ind 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 all 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 last quarter are the balancing figures between audited figures in respect of the full financial year and the audited figures up to third quarter of the current 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 12th November, 2025.
5.	The Auditor of the Company has carried out a "Limited Review" of the above Unaudited Standalone Financial Results for the Quarter and Half year ended 30th September, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosures) Regulations, 2015.
6.	Registered Office of the Company has been shifted to Office No. 805, Solens Bay View, Near Icon Mall, Piplod, Sector-50/50A, Gurgaon, Haryana on 12th October, 2024.
7.	The Company has incorporated a wholly owned subsidiary, Goldline's 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. Starline's International Private Limited has not started any business since its incorporation.
8.	Pursuant to approval of the Members granted on 26th September, 2025 in 14th Annual General Meeting of the Company, authorized Share Capital of the Company has been increased from Rs. 27,00,00,000 (Twenty Seven Crores) to Rs. 60,00,00,000 (Sixty Crores) by way of issue of 33,00,00,000 (Thirty Three Crores) Equity Shares of face value of Rs. 1/- each.
9.	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 Rs. 1/- each to Right Holders in the eligible shareholders in their Meeting held on 07th October, 2025. RSE Limited has granted Listing Approval dated 08th October, 2025 for listing of 10,37,52,000 rights equity shares of Rs. 1/- each of the company and listing approval dated 08th October, 2025 for listing of 10,37,52,000 rights equity shares of Rs. 1/- each of the company.
10.	The figures for the previous period/year have been regrouped/reclassified, wherever necessary to conform to current period/year classification.
11.	The aforesaid financial results are available on the website of the Company at www.starline.com and also current on the website of the BSE Limited at www.bseindia.com .

Statement of Asset and Liabilities			
Particulars	Half Year ended (60 days/120 days)	Year to date figures for current period ended (60 days/120 days)	
	Date of start of reporting period	01-04-2025	
	Date of end of reporting period	30-09-2025	
	Whether results are audited or unaudited	Unaudited	
	Nature of report standalone or consolidated	Standalone	
Assets			
Non-current assets			
Property, plant and equipment		58.45	
Capital work-in-progress		0	
Investment property		0	
Goodwill		0	
Other intangible assets		0	
Intangible assets under development		529.86	
Biological assets other than bearer plants		0	
Non-current assets accounted for using equity method		0	
Non-current financial assets			
Non-current investments		210	
Trade receivables, non-current		0	
Loans, non-current		0	
Other non-current financial assets		0	
Total non-current financial assets		210	
Deferred tax assets (net)		0	
Other non-current assets		0	
Total non-current assets		797.83	
2 Current assets			
Inventories		2361.93	
Current financial asset			
Current investments		0	
Trade receivables, current		2139.32	
Cash and cash equivalents		1427.75	
Bank balance other than cash and cash equivalents		0	
Loans, current		151.8	
Other current financial assets		0	
Total current financial assets		3718.87	
Current tax assets (net)		0	
Other current assets		12.76	
Total current assets		6233.56	
3 Non-current assets classified as held for sale			
4 Regulatory deferral account debit balances and related deferred tax Assets		0	
Total assets		7031.37	
Liabilities			
Equity and liabilities			
Equity attributable to owners of parent			
Equity share capital		2393.8	
Other equity		596.6	
Total equity attributable to owners of parent		2990.4	
Non-controlling interest		353.4	
Total equity		3343.8	
2 Liabilities			
Non-current liabilities			
Non-current financial liabilities			
Borrowings, non-current		0	
Trade Payables, non-current			
(A) Total outstanding dues of micro enterprises and small enterprises		0	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		0	
Total Trade payable		0	
Other non-current financial liabilities		0	
Total non-current financial liabilities		0	
Provisions, non-current		0	
Deferred tax liabilities (net)		0	
Deferred government grants, Non-current		0	
Other non-current liabilities		0	
Total non-current liabilities		0	
Current liabilities			
Current financial liabilities			
Borrowings, current		894.12	
Trade Payables, current			
(A) Total outstanding dues of micro enterprises and small enterprises		0	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		2414.92	
Total Trade payable		2414.92	
Other current financial liabilities		3349.04	
Total current financial liabilities		3349.04	
Other current liabilities		0	
Provisions, current		151.93	
Current tax liabilities (Net)		0	
Deferred government grants, Current		0	
Total current liabilities		3500.97	
Liabilities directly associated with assets in disposal group classified as held for sale		0	
4 Regulatory deferral account credit balances and related deferred tax liability		0	
Total liabilities		3500.97	
Total equity and liabilities		7031.37	
Disclosure of notes on assets and liabilities			Textual Information(1)

Other Comprehensive Income			
Particulars	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income (Amount)			
1	Amount of items that will not be reclassified to profit and loss		
2	Total amount of items that will not be reclassified to profit and loss		
3	Amount of items that will be reclassified to profit and loss		
4	Total amount of items that will be reclassified to profit and loss		
5	Total Other comprehensive income		

Cash flow statement, indirect			
Particulars	Half Year ended (60 days/120 days)	Year to date figures for current period ended (60 days/120 days)	
	Date of start of reporting period	01-04-2025	
	Date of end of reporting period	30-09-2025	
	Whether results are audited or unaudited	Unaudited	
	Nature of report standalone or consolidated	Standalone	
Part I Blue color marked fields are non-mandatory.			
Statement of cash flows			
Cash flows from used in operating activities			
Profit before tax		317.83	
2 Adjustments for reconcile profit (loss)			
Adjustments for finance costs		0	
Adjustments for decrease (increase) in inventories		-110.63	
Adjustments for decrease (increase) in trade receivables, current		-169.2	
Adjustments for decrease (increase) in trade receivables, non-current		0	
Adjustments for decrease (increase) in other current assets		13.88	
Adjustments for decrease (increase) in other non-current assets		0	
Adjustments for other financial assets, non-current		0	
Adjustments for other financial assets, current		0	
Adjustments for other bank balances		0	
Adjustments for increase (decrease) in trade payables, current		187.36	
Adjustments for increase (decrease) in trade payables, non-current		0	
Adjustments for increase (decrease) in other current liabilities		-144.32	
Adjustments for increase (decrease) in other non-current liabilities		0	
Adjustments for depreciation and amortization expense		2.19	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0	
Adjustments for provisions, current		137.1	
Adjustments for provisions, non-current		0	
Adjustments for other financial liabilities, non-current		0	
Adjustments for other financial liabilities, current		0	
Adjustments for investment loss/exchange losses gains		0	
Adjustments for dividend income		0	
Adjustments for interest income		0	
Adjustments for share-based payments		0	
Adjustments for fair value losses (gains)		0	
Adjustments for contribution payments to associates		0	
Other adjustments for which cash effects are investing or financing cash flow		0	
Other adjustments to reconcile profit (loss)		0	
Other adjustments for non-cash items		0	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		0	
Total adjustments for reconcile profit (loss)		1184.45	
Net cash flows from (used in) operating activities		666.42	
Dividends received		0	
Interest paid		0	
Interest received		0	
Income taxes paid (refund)		72.61	
Other inflows (outflows) of cash		0	
Net cash flows from (used in) operating activities		633.81	
3 Cash flows from used in investing activities			
Cash flows from losing control of subsidiaries or other businesses		0	
Cash flows used in obtaining control of subsidiaries or other businesses		0	
Other cash receipts from sale of equity or debt investments of other entities		0	
Other cash payments to acquire equity or debt investments of other entities		0	
Other cash receipts from sales of interests in joint ventures		0	
Other cash payments to acquire interests in joint ventures		0	
Cash receipts from shares of profits of partnership firm or association of persons or limited liability partnerships		0	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		0	
Proceeds from sales of property, plant and equipment		1.8	
Purchase of property, plant and equipment		0	
Proceeds from sales of investment property		0	
Purchase of investment property		8.4	
Proceeds from sales of intangible assets		0	
Purchase of intangible assets		0	
Proceeds from sales of intangible assets under development		0	
Purchase of intangible assets under development		0	
Proceeds from sales of goodwill		0	
Purchase of goodwill		0	
Proceeds from biological assets other than bearer plants		0	
Purchase of biological assets other than bearer plants		0	
Proceeds from government grants		0	
Proceeds from sales of other long-term assets		0	
Purchase of other long-term assets		0	
Cash advance and loans made to other parties		0	
Cash receipts from future contracts, forward contracts and swap contracts		0	
Cash payments for future contracts, forward contracts and swap contracts		0	
Cash receipts from future contracts, forward contracts and swap contracts		0	
Dividends received		0	
Interest received		0	
Income taxes paid (refund)		0	
Other inflows (outflows) of cash		0	
Net cash flows from			

General information about company	
Script code*	540492
NSE Symbol*	NOTLISTED
MSSE Symbol*	NOTLISTED
ISIN*	INE594W01042
Name of company	STARLINEPS ENTERPRISES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Trading of Diamonds and Jewellery
Start date and time of board meeting	12-11-2025 15:00
End date and time of board meeting	12-11-2025 18:25
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results Ind-AS			
Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-07-2025	01-04-2025	
Date of end of reporting period	30-09-2025	30-09-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
Part I Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1 Income			
Revenue from operations	3685.95	4943.02	
Other income	0.01	0.02	
Total income	3685.96	4943.04	
2 Expenses			
(a) Cost of materials consumed	0	3.08	
(b) Purchases of stock-in-trade	3239.9	4641.66	
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	185.47	-110.63	
(d) Employee benefit expense	7.33	16.93	
(e) Finance costs	15.85	20.65	
(f) Depreciation, depletion and amortisation expense	1.09	2.19	
(g) Other Expenses			
1 Other Expenses	35.52	51.77	
Total other expenses	35.52	51.77	
Total expenses	3485.16	4625.65	
3 Total profit before exceptional items and tax	200.8	317.39	
4 Exceptional items	0	0	
5 Total profit before tax	200.8	317.39	
6 Tax expense			
7 Current tax	43.61	72.61	
8 Deferred tax	0	0	
9 Total tax expenses	43.61	72.61	
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11 Net Profit/Loss for the period from continuing operations	157.19	244.78	
12 Profit (loss) from discontinued operations before tax	0	0	
13 Tax expense of discontinued operations	0	0	
14 Net profit (loss) from discontinued operation after tax	0	0	
15 Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16 Total profit (loss) for period	157.19	244.78	
17 Other comprehensive income net of taxes	0	0	
18 Total Comprehensive Income for the period	157.19	244.78	
19 Total profit or loss, attributable to			
Profit or loss, attributable to owners of parent			
Total profit or loss, attributable to non-controlling interests			
20 Total Comprehensive income for the period attributable to			
Comprehensive income for the period attributable to owners of parent			
Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21 Details of equity share capital			
Paid-up equity share capital	2593.8	2593.8	
Face value of equity share capital	1	1	
22 Reserves excluding revaluation reserve			
23 Earnings per share			
i Earnings per equity share for continuing operations			
Basic earnings (loss) per share from continuing operations	0.08	0.12	
Diluted earnings (loss) per share from continuing operations	0.08	0.12	
ii Earnings per equity share for discontinued operations			
Basic earnings (loss) per share from discontinued operations	0	0	
Diluted earnings (loss) per share from discontinued operations	0	0	
iii Earnings per equity share (for continuing and discontinued operations)			
Basic earnings (loss) per share from continuing and discontinued operations	0.08	0.12	
Diluted earnings (loss) per share from continuing and discontinued operations	0.08	0.12	
24 Debt equity ratio		Textual Information(1)	
25 Debt service coverage ratio		Textual Information(2)	
26 Interest service coverage ratio		Textual Information(3)	
27 Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Notes:	
1. The above Unaudited Consolidated financial Results of the Company for the Quarter and Half year ended 30th September, 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 last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to third quarter of the current 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 12th November, 2025.	
5. The Auditor of the Company has carried out a "Limited Review" of the above Unaudited Consolidated financial Results for the Quarter and Half year ended 30th September, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.	
6. Registered Office of the Company has been shifted to Office No. 805, Solaris Bay View, Near Icon Mall, Piprod, Surat-395007, Gujarat, India w.e.f. 17th 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 25th October, 2024. A Subsidiary company i.e. StarlinePS International Private Limited has not started any business since its incorporation.	
8. 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 only) divided into 37,00,00,000 (Thirty-Seven Crore) Equity Shares of face value of Rs. 1/- each to Rs. 60,00,00,000/- (Rupees Sixty Crore only) divided into 60,00,00,000 (Sixty Crore) Equity Shares of face value of Rs. 1/- each.	
9. 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 Rs. 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 Rs. 1/- each of the company and trading approval dated 09th October, 2025 for trading of 10,37,52,000 rights equity shares of Rs. 1/- each of the company.	
10. The Consolidated financial result for the Quarter and Half year ended on 30th September, 2025 includes the results of following entities: a. StarlinePS Enterprises Limited b. StarlinePS International Private Limited	
11. The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.	
12. 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.	

Statement of Asset and Liabilities			
Particulars	Date of start of reporting period	Half Year ended (dd-mm-yyyy)	
Date of end of reporting period	30-09-2025	30-09-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
Assets			
1 Non-current assets			
Property, plant and equipment		58.45	
Capital work-in-progress		0	
Investment property		0	
Goodwill		0	
Other intangible assets		0	
Intangible assets under development		529.36	
Biological assets other than bearer plants		0	
Investments accounted for using equity method		0	
Non-current financial assets			
Non-current investments		200	
Trade receivables, non-current		0	
Loans, non-current		0	
Other non-current financial assets		0	
Total non-current financial assets		200	
Deferred tax assets (net)		0	
Other non-current assets		0	
Total non-current assets		787.81	
2 Current assets			
Inventories		2501.93	
Current financial asset			
Current investments		0	
Trade receivables, current		2139.32	
Cash and cash equivalents		1437.02	
Bank balance other than cash and cash equivalents		0	
Loans, current		151.8	
Other current financial assets		0	
Total current financial assets		3728.14	
Current tax assets (net)		0	
Other current assets		12.88	
Total current assets		6242.95	
3 Non-current assets classified as held for sale		0	
4 Regulatory deferral account debit balances and related deferred tax Assets		0	
Total assets		7030.76	
Equity and liabilities			
1 Equity			
Equity attributable to owners of parent			
Equity share capital		2593.8	
Other equity		935.62	
Total equity attributable to owners of parent		3529.42	
Non controlling interest		0	
Total equity		3529.42	
2 Liabilities			
Non-current liabilities			
Non-current financial liabilities			
Borrowings, non-current		0	
Trade Payables, non-current			
(A) Total outstanding dues of micro enterprises and small enterprises		0	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		0	
Total Trade payable		0	
Other non-current financial liabilities		0	
Total non-current financial liabilities		0	
Provisions, non-current		0	
Deferred tax liabilities (net)		0	
Deferred government grants, Non-current		0	
Other non-current liabilities		0	
Total non-current liabilities		0	
Current liabilities			
Current financial liabilities			
Borrowings, current		934.12	
Trade Payables, current			
(A) Total outstanding dues of micro enterprises and small enterprises		0	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		2415.1	
Total Trade payable		2415.1	
Other current financial liabilities		0	
Total current financial liabilities		3349.22	
Other current liabilities		0	
Provisions, current		152.12	
Current tax liabilities (Net)		0	
Deferred government grants, Current		0	
Total current liabilities		3501.34	
3 Liabilities directly associated with assets in disposal group classified as held for sale		0	
4 Regulatory deferral account credit balances and related deferred tax liability		0	
Total liabilities		3501.34	
Total equity and liabilities		7030.76	
Disclosure of notes on assets and liabilities		Textual Information(1)	

Other Comprehensive Income			
Particulars	Date of start of reporting period	Half Year ended (dd-mm-yyyy)	
Date of end of reporting period	30-09-2025	30-09-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
Total Amount of items that will not be reclassified to profit and loss			
2 Income tax relating to items that will not be reclassified to profit and loss			
3 Amount of items that will be reclassified to profit and loss			
Total Amount of items that will be reclassified to profit and loss			
4 Income tax relating to items that will be reclassified to profit or loss			
5 Total Other comprehensive income			

Cash flow statement, indirect			
Particulars	Date of start of reporting period	Half Year ended (dd-mm-yyyy)	
Date of end of reporting period	30-09-2025	30-09-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
Part I Blue color marked fields are non-mandatory.			
1 Statement of cash flows			
Cash flows from used in operating activities		317.39	
Profit before tax		317.39	
2 Adjustments for reconcile profit (loss)			
Adjustments for finance costs		0	
Adjustments for decrease (increase) in inventories		-110.63	
Adjustments for decrease (increase) in trade receivables, current		-1619.2	
Adjustments for decrease (increase) in trade receivables, non-current		0	
Adjustments for decrease (increase) in other current assets		12.8	
Adjustments for other financial assets, non-current		0	
Adjustments for other financial assets, current		0	
Adjustments for other bank balances		0	
Adjustments for increase (decrease) in trade payables, current		537.51	
Adjustments for increase (decrease) in trade payables, non-current		0	
Adjustments for increase (decrease) in other current liabilities		-144.32	
Adjustments for increase (decrease) in other non-current liabilities		0	
Adjustments for depreciation and amortisation expense		2.19	
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0	
Adjustments for provisions, current		137.29	
Adjustments for provisions, non-current		0	
Adjustments for other financial liabilities, current		0	
Adjustments for other financial liabilities, non-current		0	
Adjustments for unrealised foreign exchange losses/gains		0	
Adjustments for interest income		0	
Adjustments for share-based payments		0	
Adjustments for fair value losses (gains)		0	
Adjustments for undistributed profits of associates		0	
Other adjustments for which cash effects are investing or financing cash flow		0	
Other adjustments to reconcile profit (loss)		0	
Other adjustments for non-cash items		0	
Share of profit and loss from partnership firm or association of persons or limited liability partnerships		0	
Total adjustments for reconcile profit (loss)		-1184.38	
Net cash flows from (used in) operating activities		-866.97	
Dividends received		0	
Interest paid		0	
Interest received		0	
Income taxes paid (refund)		72.61	
Other inflows (outflows) of cash		0	
Net cash flows from (used in) operating activities		-938.58	
3 Cash flows from used in investing activities			
Cash flows from losing control of subsidiaries or other businesses		0	
Cash flows used in obtaining control of subsidiaries or other businesses		0	
Other cash receipts from sales of equity or debt instruments of other entities		0	
Other cash payments to acquire equity or debt instruments of other entities		0	
Other cash receipts from sales of interests in joint ventures		0	
Other cash payments to acquire interests in joint ventures		0	
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships		0	
Cash payment for investment in partnership firm or association of persons or limited liability partnerships		0	
Proceeds from sales of property, plant and equipment		1.8	
Proceeds from sales of investment property		0	
Purchase of investment property		8.4	
Proceeds from sales of intangible assets		0	
Purchase of intangible assets		0	
Proceeds from sales of intangible assets under development		0	
Purchase of intangible assets under development		0	
Proceeds from sales of goodwill		0	
Purchase of goodwill		0	
Proceeds from biological assets other than bearer plants		0	
Purchase of biological assets other than bearer plants		0	
Proceeds from government grants		0	
Proceeds from sales of other long-term assets		0	
Purchase of other long-term assets		0	
Cash advances and loans made to other parties		0	
Cash payments from repayment of advances and loans made to other parties		0	
Cash receipts for future contracts, forward contracts, option contracts and swap contracts		0	
Cash receipts from future contracts, forward contracts, option contracts and swap contracts		0	
Dividends received		0	
Interest received		0	
Income taxes paid (refund)		0	
Other inflows (outflows) of cash		0	
Net cash flows from (used in) investing activities		-16.2	
4 Cash flows from used in financing activities			
Proceeds from changes in ownership interests in subsidiaries		0	
Payments from changes in ownership interests in subsidiaries		0	
Proceeds from issuing shares		0	
Proceeds from issuing other equity instruments		0	
Payments to acquire or redeem entity's shares		0	
Payments of other equity instruments		0	
Proceeds from exercise of stock options		0	
Proceeds from issuing debentures notes bonds etc		934.12	
Repayments of borrowings		0	
Payments of lease liabilities		0	
Dividends paid		0	
Interest paid		0	
Income taxes paid (refund)		0	
Other inflows (outflows) of cash		0	
Net cash flows from (used in) financing activities		934.12	
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		-15.66	
5 Effect of exchange rate changes on cash and cash equivalents			
Effect of exchange rate changes on cash and cash equivalents		0	
Net increase (decrease) in cash and cash equivalents		-15.66	
Cash and cash equivalents cash flow statement at beginning of period		1452.68	
Cash and cash equivalents cash flow statement at end of period		1437.02	