

**General information about company**

Scrip code*	540492
NSE Symbol*	NOTLISTED
MSEI 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	11-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-08-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First 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	
Segment Reporting	Single segment
Description of single segment	Trading of Diamonds and Jewellery
Start date and time of board meeting	11-08-2025 15:00
End date and time of board meeting	11-08-2025 16:28
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether statement on deviation 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	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	1257.08	1257.08
	Other income	0.01	0.01
	<b>Total income</b>	<b>1257.09</b>	<b>1257.09</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	3.08	3.08
(b)	Purchases of stock-in-trade	1401.21	1401.21
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-295.54	-295.54
(d)	Employee benefit expense	7.79	7.79
(e)	Finance costs	4.8	4.8
(f)	Depreciation, depletion and amortisation expense	1.09	1.09
(g)	<b>Other Expenses</b>		
1	Other Expenses	17.61	17.61
	<b>Total other expenses</b>	<b>17.61</b>	<b>17.61</b>
	<b>Total expenses</b>	<b>1140.04</b>	<b>1140.04</b>
3	<b>Total profit before exceptional items and tax</b>	<b>117.05</b>	<b>117.05</b>
4	Exceptional items	0	0
5	<b>Total profit before tax</b>	<b>117.05</b>	<b>117.05</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	29	29
8	Deferred tax	0	0
9	<b>Total tax expenses</b>	<b>29</b>	<b>29</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>88.05</b>	<b>88.05</b>
12	Profit (loss) from discontinued operations before tax	0	0

	Paid-up equity share capital	2593.8	2593.8	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	0.03	0.03	
	Diluted earnings (loss) per share from continuing operations	0.03	0.03	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.03	0.03	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.03	0.03	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

## Text Block

Textual Information(4)

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. There are no Investors Complaints pending as on 30th June, 2025.
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](http://www.starlineps.com) and also available on the website of the BSE Limited at [www.bseindia.com](http://www.bseindia.com).

**Other Comprehensive Income**

	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-06-2025	30-06-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	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 or 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		



**General information about company**

Scrip code*	540492
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE594W01042
Name of company	STARLINEPS ENTERPRISES LIMITED
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Class of security	Equity
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Reporting Quarter	First 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	
Segment Reporting	Single segment
Description of single segment	Trading of Diamonds and Jewellery
Start date and time of board meeting	11-08-2025 15:00
End date and time of board meeting	11-08-2025 16:28
Whether cash flow statement is applicable on company	
Type of cash flow statement	
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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
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	Other income	0.01	0.01
	<b>Total income</b>	<b>1257.09</b>	<b>1257.09</b>
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(a)	Cost of materials consumed	3.08	3.08
(b)	Purchases of stock-in-trade	1401.21	1401.21
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-295.54	-295.54
(d)	Employee benefit expense	7.79	7.79
(e)	Finance costs	4.8	4.8
(f)	Depreciation, depletion and amortisation expense	1.09	1.09
(g)	<b>Other Expenses</b>		
1	Other Expenses	17.72	17.72
	<b>Total other expenses</b>	<b>17.72</b>	<b>17.72</b>
	<b>Total expenses</b>	<b>1140.15</b>	<b>1140.15</b>
3	<b>Total profit before exceptional items and tax</b>	<b>116.94</b>	<b>116.94</b>
4	Exceptional items	0	0
5	<b>Total profit before tax</b>	<b>116.94</b>	<b>116.94</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	29	29
8	Deferred tax	0	0
9	<b>Total tax expenses</b>	<b>29</b>	<b>29</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>87.94</b>	<b>87.94</b>
12	Profit (loss) from discontinued operations before tax	0	0

	Paid-up equity share capital	2593.8	2593.8	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
<b>23</b>	<b>Earnings per share</b>			
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## Text Block

Textual Information(4)

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.
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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](http://www.starlineps.com) and also available on the website of the BSE Limited at [www.bseindia.com](http://www.bseindia.com).

**Other Comprehensive Income**

	Date of start of reporting period	01-04-2025	01-04-2025
	Date of end of reporting period	30-06-2025	30-06-2025
	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 or 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		

