

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	12-02-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-02-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third 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	
Segment Reporting	Single segment	
Description of single segment	Trading of Diamonds and Jewellery	
Start date and time of board meeting	12-02-2026 15:00	
End date and time of board meeting	12-02-2026 16:40	
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?	Yes	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	NA

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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
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	Income		
	Revenue from operations	2019.35	6962.37
	Other income	2.48	2.51
	Total income	2021.83	6964.88
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	972.18	5616.05
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	899.56	789.9
(d)	Employee benefit expense	7.81	24.74
(e)	Finance costs	3.51	24.16
(f)	Depreciation, depletion and amortisation expense	1.09	3.28
(g)	Other Expenses		
1	Other Expenses	40.36	91.69
	Total other expenses	40.36	91.69
	Total expenses	1924.51	6549.82
3	Total profit before exceptional items and tax	97.32	415.06
4	Exceptional items	0	0
5	Total profit before tax	97.32	415.06
6	Tax expense		
7	Current tax	24	96.61
8	Deferred tax	0	0
9	Total tax expenses	24	96.61
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	73.32	318.45
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	73.32	318.45
17	Other comprehensive income net of taxes	0	0
18	Total Comprehensive Income for the period	73.32	318.45
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	3631.32	3631.32	
	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	0.02	0.09	
	Diluted earnings (loss) per share from continuing operations	0.02	0.09	
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	0.02	0.09	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.02	0.09	
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

Textual Information(4)

Notes:

1. The above Unaudited Standalone financial Results of the Company for the Quarter and Nine month ended 31st December, 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 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 February, 2026.
4. The Auditor of the Company has carried out a "Limited Review" of the above Unaudited Standalone financial Results for the Quarter and Nine month ended 31st December, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. 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.
6. 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.
7. 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.
8. 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.
9. The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
10. The aforesaid financial results are available on the website of the Company at www.starlineps.com and also available on the website of the BSE Limited at www.bseindia.com.

Other Comprehensive Income			
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	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		

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Rights Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	07-10-2025
Amount Raised	2075.04
Report filed for Quarter ended	31-12-2025
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	Infomerics Valuation and Rating Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	Audit Committee has noted no deviation/variation in use of funds raised.
Comments of the auditors, if any	No comments

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
1	Funding working capital requirements of the Company	NA	500	0	500	0	Fully utilized
2	Repayment/prepayment of all or certain of our borrowings availed of by our Company	NA	700	0	700	0	Fully utilized
3	Payment to creditors	NA	800	0	800	0	Fully utilized
4	General corporate purposes (including issue related expenses)	NA	75	0	75	0	Fully utilized

Signatory Details	
Name of signatory	Mr. Shwetkumar Koradiya
Designation of person	Managing Director
Place	Surat
Date	12-02-2026

General information about company	
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MSEI Symbol*	NOTLISTED
ISIN*	INE594W01042
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Type of company	Main Board
Class of security	Equity
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Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
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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	12-02-2026 15:00
End date and time of board meeting	12-02-2026 16:40
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		01-10-2025	01-04-2025
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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.		
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(d)	Employee benefit expense	7.81	24.74
(e)	Finance costs	3.51	24.16
(f)	Depreciation, depletion and amortisation expense	1.09	3.28
(g)	Other Expenses		
1	other expenses	40.43	92.21
	Total other expenses	40.43	92.21
	Total expenses	1924.58	6550.34
3	Total profit before exceptional items and tax	97.25	414.54
4	Exceptional items	0	0
5	Total profit before tax	97.25	414.54
6	Tax expense		
7	Current tax	24	96.61
8	Deferred tax	0	0
9	Total tax expenses	24	96.61
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	73.25	317.93
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	73.25	317.93
17	Other comprehensive income net of taxes	0	0
18	Total Comprehensive Income for the period	73.25	317.93
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
21	Details of equity share capital		

	Paid-up equity share capital	3631.32	3631.32	
	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	0.02	0.09	
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	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
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	Basic earnings (loss) per share from continuing and discontinued operations	0.02	0.09	
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24	Debt equity ratio			Textual Information(1)
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27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)

Notes:

1. The above Unaudited Consolidated financial Results of the Company for the Quarter and Nine month ended 31st December, 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 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 February, 2026.
4. The Auditor of the Company has carried out a "Limited Review" of the above Unaudited Consolidated financial Results for the Quarter and Nine month ended 31st December, 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. 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.
6. 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.
7. 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.
8. 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.
9. The Consolidated financial result for the Quarter and Nine month ended on 31st December, 2025 includes the results of following entities:
 - a. StarlinePS Enterprises Limited
 - b. StarlinePS International Private Limited
10. The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
11. The aforesaid financial results are available on the website of the Company at www.starlineps.com and also available on the website of the BSE Limited at www.bseindia.com.

Other Comprehensive Income			
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	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		