

**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	28-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Trading of Diamonds and Jewellery
Start date and time of board meeting	28-05-2026 15:00
End date and time of board meeting	28-05-2026 17:03
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	Declaration of unmodified opinion
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 fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, 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 a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	12-02-2026
Indicate Company website link for updated RPT policy of the Company	<a href="https://www.starlineps.com/Investors-Relations/Code-of-Conduct&amp;Policies/Policies/9.%20Policy%20on%20Related%20Party%20Transaction%2012-02-2026.pdf">https://www.starlineps.com/Investors-Relations/Code-of-Conduct&amp;Policies/Policies/9.%20Policy%20on%20Related%20Party%20Transaction%2012-02-2026.pdf</a>
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 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	01-01-2026	01-04-2025	
Date of end of reporting period	31-03-2026	31-03-2026	
Whether results are audited or unaudited	Audited	Audited	
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	2781.86	9744.23
	Other income	123.78	126.29
	<b>Total income</b>	<b>2905.64</b>	<b>9870.52</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	139.95	143.03
(b)	Purchases of stock-in-trade	2566.83	8179.8
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-154.2	635.7
(d)	Employee benefit expense	7.34	31.27
(e)	Finance costs	8.59	32.75
(f)	Depreciation, depletion and amortisation expense	2.06	5.34
<b>(g)</b>	<b>Other Expenses</b>		
1	Other Expenses	63.27	155.69
	<b>Total other expenses</b>	<b>63.27</b>	<b>155.69</b>
	<b>Total expenses</b>	<b>2633.84</b>	<b>9183.58</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>271.8</b>	<b>686.94</b>
4	Exceptional items	-529.36	-529.36
<b>5</b>	<b>Total profit before tax</b>	<b>-257.56</b>	<b>157.58</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	-49.97	46.64
8	Deferred tax	-0.85	-0.85
<b>9</b>	<b>Total tax expenses</b>	<b>-50.82</b>	<b>45.79</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-206.74</b>	<b>111.79</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>-206.74</b>	<b>111.79</b>
17	Other comprehensive income net of taxes	0	0
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>-206.74</b>	<b>111.79</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
<b>21</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	4309.66	4309.66
	Face value of equity share capital	1	1
22	Reserves excluding revaluation reserve	5232.37	
<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	-0.05	0.03
	Diluted earnings (loss) per share from continuing operations	-0.04	0.02
<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	-0.05	0.03
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.04	0.02
24	Debt equity ratio		Textual Information( 1)
25	Debt service coverage ratio		Textual Information( 2)
26	Interest service coverage ratio		Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>	

**Text Block**

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

Textual Information(4)

Statement of Asset and Liabilities		
Particulars	Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
<b>Assets</b>		
<b>1 Non-current assets</b>		
Property, plant and equipment		57.49
Capital work-in-progress		0
Investment property		0
Goodwill		0
Other intangible assets		0
Intangible assets under development		0
Biological assets other than bearer plants		0
Investments accounted for using equity method		0
<b>Non-current financial assets</b>		
Non-current investments		903.77
Trade receivables, non-current		0
Loans, non-current		0
<b>Other non-current financial assets</b>		
1		
2		
3		
4		
5		
<b>Details of other non-current financial assets</b>		
	<b>Total of other non-current financial assets</b>	
	<b>Total non-current financial assets</b>	<b>903.77</b>
Deferred tax assets (net)		1.71
<b>Other non-current assets</b>		
1		
2		
3		
4		
5		
<b>Details of other non-current assets</b>		
	<b>Total of other non-current assets</b>	
	<b>Total non-current assets</b>	<b>962.97</b>
<b>2 Current assets</b>		
Inventories		1755.6
<b>Current financial asset</b>		
Current investments		0
Trade receivables, current		1816.97
Cash and cash equivalents		12722.06
Bank balance other than cash and cash equivalents		0
Loans, current		372.37
<b>Other current financial assets</b>		
1		
2		
3		
4		
5		
<b>Details of other current financial assets</b>		
	<b>Total of Other current financial assets</b>	
	<b>Total current financial assets</b>	<b>14911.4</b>
Current tax assets (net)		
<b>Other current assets</b>		
1 Other current assets		49.92
2		
3		
4		
5		
<b>Details of other current assets</b>		
	<b>Total of other current assets</b>	<b>49.92</b>
	<b>Total current assets</b>	<b>16716.92</b>
3 Non-current assets classified as held for sale		0
4 Regulatory deferral account debit balances and related deferred tax Assets		0
	<b>Total assets</b>	<b>17679.89</b>
<b>Equity and liabilities</b>		
<b>1 Equity</b>		
<b>Equity attributable to owners of parent</b>		
Equity share capital		4309.66
Other equity		12432.37
	<b>Total equity attributable to owners of parent</b>	<b>16742.03</b>
Non controlling interest		
	<b>Total equity</b>	<b>16742.03</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current		0
<b>Trade Payables, non-current</b>		
(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
	<b>Total Trade payable</b>	<b>0</b>
<b>Other non-current financial liabilities</b>		
1		
2		
3		
4		
5		

<b>Details of other non-current financial liabilities</b>		
<b>Total of other non-current financial liabilities</b>		
<b>Total non-current financial liabilities</b>		<b>0</b>
Provisions, non-current		0
Deferred tax liabilities (net)		0
Deferred government grants, Non-current		0
<b>Other non-current liabilities</b>		
1		
2		
3		
4		
5		
<b>Details of other non-current liabilities</b>		
<b>Total of other non-current liabilities</b>		
<b>Total non-current liabilities</b>		<b>0</b>
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
Borrowings, current		395.41
<b>Trade Payables, current</b>		
(A) Total outstanding dues of micro enterprises and small enterprises		0
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		487.16
<b>Total Trade payable</b>		<b>487.16</b>
<b>Other current financial liabilities</b>		
1		
2		
3		
4		
5		
<b>Details of other current financial liabilities</b>		
<b>Total of other current financial liabilities</b>		
<b>Total current financial liabilities</b>		<b>882.57</b>
<b>Other current liabilities</b>		
1		
2		
3		
4		
5		
<b>Details of other current liabilities</b>		
<b>Total of other current liabilities</b>		
Provisions, current		55.29
Current tax liabilities (Net)		0
Deferred government grants, Current		0
<b>Total current liabilities</b>		<b>937.86</b>
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
<b>Total liabilities</b>		<b>937.86</b>
<b>Total equity and liabilities</b>		<b>17679.89</b>
<b>Disclosure of notes on assets and liabilities</b>		

**Other Comprehensive Income**

Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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		

Cash flow statement, indirect		
Particulars	Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	157.58
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	635.7
	Adjustments for decrease (increase) in trade receivables, current	-1296.85
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-130.5
	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	-1390.43
	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	5.34
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-5.33
	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 dividend income	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	529.36
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-1797.03</b>
	<b>Net cash flows from (used in) operations</b>	<b>-1639.45</b>
	Dividends received	0
	Interest paid	-32.75
	Interest received	0
	Income taxes paid (refund)	115.87
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-1722.57</b>
3	<b>Cash flows from used in investing activities</b>	
	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	0
	Purchase of property, plant and equipment	3.99
	Proceeds from sales of investment property	0
	Purchase of investment property	702.17
	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 receipts from repayment of advances and loans made to other parties	0
	Cash payments 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
	<b>Net cash flows from (used in) investing activities</b>	<b>-706.16</b>
4	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	13345.06
	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	0
	Proceeds from borrowings	362.65

	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
	<b>Net cash flows from (used in) financing activities</b>	<b>13707.71</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>11278.98</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>11278.98</b>
	Cash and cash equivalents cash flow statement at beginning of period	1443.07
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>12722.05</b>

**Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)**

													Additional disclosure of related party transaction relates to loans, inter-corporate deposits, advances or investments						
Sr. No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction			In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	
1	StarlinePS Enterprises Limited	AACCL0014G	Shwetkumar Koradiya	AUSPK7406J	Chairman & Managing Director	Remuneration		NA			8	2	3						
2	StarlinePS Enterprises Limited	AACCL0014G	Hardik Rajubhai Patel	CVJPP3938E	Whole Time Director & CFO	Remuneration		NA			1.5	0.25	0.25						
3	StarlinePS Enterprises Limited	AACCL0014G	Neha Patel	BLPPP0065D	Independent Director	Any other transaction	Sitting fees	NA			0.41	0.62	0.8						
4	StarlinePS Enterprises Limited	AACCL0014G	Yashkumar Trivedi	BNLPT3533Q	Independent Director	Any other transaction	Sitting fees	NA			0.41	0.62	0.8						
5	StarlinePS Enterprises Limited	AACCL0014G	Jenish Bhavsar	BFVPB9603P	Independent Director	Any other transaction	Sitting fees	NA			0.39	0.6	0.8						
6	StarlinePS Enterprises Limited	AACCL0014G	Hiral Patel	BZQPP0443L	Independent Director	Any other transaction	Sitting fees	NA			0.14	0.2	0.29						
7	StarlinePS Enterprises Limited	AACCL0014G	Madhuriben Chhatrola	BOPPC3970P	Company Secretary & Compliance Officer	Remuneration		NA			2.36	0.38	0.38						
Total value of transaction during the reporting period											13.21								

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Kansariwala & Chevli	Yes	31-03-2029

<b>Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)</b>	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	23-03-2026
Amount Raised	11270.02
Report filed for Quarter ended	31-03-2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	Acuite Ratings & Research 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

St.	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 the acquisition of controlling stake in solar cell manufacturing or establishment of solar cell and module manufacturing facilities	NA	23500	0	0	0	
2	Expansion of existing and new business object	NA	1500	0	0	0	
3	General Corporate Purpose	NA	8000	0	531.83	0	

Signatory Details	
Name of signatory	Mr. Shwetkumar Koradiya
Designation of person	Managing Director
Place	Surat
Date	28-05-2026

**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	28-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Trading of Diamonds and Jewellery
Start date and time of board meeting	28-05-2026 15:00
End date and time of board meeting	28-05-2026 17:03
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	Declaration of unmodified opinion

## 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	01-01-2026	01-04-2025	
Date of end of reporting period	31-03-2026	31-03-2026	
Whether results are audited or unaudited	Audited	Audited	
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>		
	Revenue from operations	2802.32	9764.69
	Other income	123.78	126.29
	<b>Total income</b>	<b>2926.1</b>	<b>9890.98</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	139.95	143.03
(b)	Purchases of stock-in-trade	2589.89	8202.86
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-158.19	631.71
(d)	Employee benefit expense	7.34	31.27
(e)	Finance costs	8.59	32.75
(f)	Depreciation, depletion and amortisation expense	2.06	5.34
(g)	<b>Other Expenses</b>		
1	Other Expenses	63.62	156.55
	<b>Total other expenses</b>	<b>63.62</b>	<b>156.55</b>
	<b>Total expenses</b>	<b>2653.26</b>	<b>9203.51</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>272.84</b>	<b>687.47</b>
<b>4</b>	Exceptional items	-529.36	-529.36
<b>5</b>	<b>Total profit before tax</b>	<b>-256.52</b>	<b>158.11</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	-49.97	46.64
8	Deferred tax	-0.85	-0.85
<b>9</b>	<b>Total tax expenses</b>	<b>-50.82</b>	<b>45.79</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-205.7</b>	<b>112.32</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>-205.7</b>	<b>112.32</b>
17	<a href="#">Other comprehensive income net of taxes</a>	0	0
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>-205.7</b>	<b>112.32</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	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
<b>21</b>	<b>Details of equity share capital</b>		

	Paid-up equity share capital	4309.66	4309.66	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve		5232.34	
<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	-0.05	0.03	
	Diluted earnings (loss) per share from continuing operations	-0.04	0.02	
<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	-0.05	0.03	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.04	0.02	
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

### 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.

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

Textual Information(4)

## Statement of Asset and Liabilities

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	57.49
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
<b>Non-current financial assets</b>	
Non-current investments	893.77
Trade receivables, non-current	0
Loans, non-current	0
<b>Other non-current financial assets</b>	
1	
2	
3	
4	
5	
<b>Details of other non-current financial assets</b>	
<b>Total of other non-current financial assets</b>	
<b>Total non-current financial assets</b>	<b>893.77</b>
Deferred tax assets (net)	1.71
<b>Other non-current assets</b>	
1	
2	
3	
4	
5	
<b>Details of other non-current assets</b>	
<b>Total of other non-current assets</b>	
<b>Total non-current assets</b>	<b>952.97</b>
<b>2 Current assets</b>	
Inventories	1759.59
<b>Current financial asset</b>	
Current investments	0
Trade receivables, current	1837.48
Cash and cash equivalents	12730.54
Bank balance other than cash and cash equivalents	0
Loans, current	372.36
<b>Other current financial assets</b>	
1	
2	

3		
4		
5		
<b>Details of other current financial assets</b>		
<b>Total of Other current financial assets</b>		
<b>Total current financial assets</b>		<b>14940.38</b>
Current tax assets (net)		
<b>Other current assets</b>		
1	Other current assets	50.1
2		
3		
4		
5		
<b>Details of other current assets</b>		
<b>Total of other current assets</b>		<b>50.1</b>
<b>Total current assets</b>		<b>16750.07</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
<b>Total assets</b>		<b>17703.04</b>
<b>Equity and liabilities</b>		
<b>1 Equity</b>		
<b>Equity attributable to owners of parent</b>		
Equity share capital		4309.66
Other equity		12432.34
<b>Total equity attributable to owners of parent</b>		<b>16742</b>
Non controlling interest		0
<b>Total equity</b>		<b>16742</b>
<b>2 Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
Borrowings, non-current		0
<b>Trade Payables, non-current</b>		
(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
<b>Total Trade payable</b>		<b>0</b>
<b>Other non-current financial liabilities</b>		
1		
2		
3		
4		
5		
<b>Details of other non-current financial liabilities</b>		
<b>Total of other non-current financial liabilities</b>		
<b>Total non-current financial liabilities</b>		<b>0</b>
Provisions, non-current		0
Deferred tax liabilities (net)		0
Deferred government grants, Non-current		0
<b>Other non-current liabilities</b>		
1		
2		
3		
4		

5		
	<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	<b>0</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	395.41
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	510.09
	<b>Total Trade payable</b>	<b>510.09</b>
	<b>Other current financial liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>	
	<b>Total current financial liabilities</b>	<b>905.5</b>
	<b>Other current liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	
	Provisions, current	55.54
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>961.04</b>
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
	<b>Total liabilities</b>	<b>961.04</b>
	<b>Total equity and liabilities</b>	<b>17703.04</b>
	<b>Disclosure of notes on assets and liabilities</b>	

### Other Comprehensive Income

	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	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		

## Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	158.11
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	631.71
	Adjustments for decrease (increase) in trade receivables, current	-1317.36
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-130.67
	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	-1367.5
	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	5.34
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-5.23
	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 dividend income	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	529.36
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-1798.67</b>
	<b>Net cash flows from (used in) operations</b>	<b>-1640.56</b>
	Dividends received	0
	Interest paid	-32.75
	Interest received	0
	Income taxes paid (refund)	115.87
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-1723.68</b>
3	<b>Cash flows from used in investing activities</b>	
	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	0
	Purchase of property, plant and equipment	3.99
	Proceeds from sales of investment property	0
	Purchase of investment property	702.17
	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 receipts from repayment of advances and loans made to other parties	0
	Cash payments 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
	<b>Net cash flows from (used in) investing activities</b>	<b>-706.16</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	13345.05
	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	0
	Proceeds from borrowings	362.65
	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
	<b>Net cash flows from (used in) financing activities</b>	<b>13707.7</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>11277.86</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>11277.86</b>

	Cash and cash equivalents cash flow statement at beginning of period	1452.67
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>12730.53</b>

### Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion		
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results	Yes		
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Kansariwala & Chevli	Yes	31-03-2029