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		01-04-2026
Date of end of financial year		31-03-2027
Date of board meeting when results were approved		13-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange		06-08-2026
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		13-08-2026 15:00
End date and time of board meeting		13-08-2026 16:45
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	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	01-04-2026	01-04-2026	
	Date of end of reporting period	30-06-2026	30-06-2026	
	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	2017.22	2017.22	
	Other income	0	0	
	Total income	**2017.22**	**2017.22**	
2	**Expenses**			
(a)	Cost of materials consumed	124.25	124.25	
(b)	Purchases of stock-in-trade	2282.49	2282.49	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-479.53	-479.53	
(d)	Employee benefit expense	7.98	7.98	
(e)	Finance costs	10.99	10.99	
(f)	Depreciation, depletion and amortisation expense	1.43	1.43	
(g)	**Other Expenses**			
1	Other Expenses	16.98	16.98	
	Total other expenses	**16.98**	**16.98**	
	Total expenses	**1964.59**	**1964.59**	
3	**Total profit before exceptional items and tax**	**52.63**	**52.63**	
4	Exceptional items	0	0	
5	**Total profit before tax**	**52.63**	**52.63**	
6	**Tax expense**			
7	Current tax	13.15	13.15	
8	Deferred tax	0	0	
9	**Total tax expenses**	**13.15**	**13.15**	
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**	**39.48**	**39.48**	
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**	**39.48**	**39.48**	
17	Other comprehensive income net of taxes	0	0	
18	**Total Comprehensive Income for the period**	**39.48**	**39.48**	
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	4309.66	4309.66	
	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	0.01	0.01	
	Diluted earnings (loss) per share from continuing operations	0.01	0.01	
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	0.01	0.01	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.01	0.01	
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 ended 30th June, 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 Unaudited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 2026. 4. The Auditor of the Company has carried out a "Limited Review" of the above Unaudited Standalone Financial Results for the quarter ended 30th June, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 5. The 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 the relevant 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 financial year 2025-26, 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 and trading approval dated 01st July, 2026 for listing and trading 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 and also available on the website of the BSE Limited at www.bseindia.com.

Other Comprehensive Income

	Date of start of reporting period	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	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	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	30-06-2026
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

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 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	760	0	

Signatory Details	
Name of signatory	Mr. Shwetkumar Koradiya
Designation of person	Managing Director
Place	Surat
Date	13-08-2026

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	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	13-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-08-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
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	13-08-2026 15:00
End date and time of board meeting	13-08-2026 16:45
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	01-04-2026	01-04-2026	
	Date of end of reporting period	30-06-2026	30-06-2026	
	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	2017.73	2017.73	
	Other income	0	0	
	Total income	**2017.73**	**2017.73**	
2	**Expenses**			
(a)	Cost of materials consumed	124.25	124.25	
(b)	Purchases of stock-in-trade	2285.8	2285.8	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-482.56	-482.56	
(d)	Employee benefit expense	10.08	10.08	
(e)	Finance costs	10.99	10.99	
(f)	Depreciation, depletion and amortisation expense	1.43	1.43	
(g)	**Other Expenses**			
1	Other Expenses	18.7	18.7	
	Total other expenses	**18.7**	**18.7**	
	Total expenses	**1968.69**	**1968.69**	
3	**Total profit before exceptional items and tax**	**49.04**	**49.04**	
4	Exceptional items	0	0	
5	**Total profit before tax**	**49.04**	**49.04**	
6	**Tax expense**			
7	Current tax	13.15	13.15	
8	Deferred tax	0	0	
9	**Total tax expenses**	**13.15**	**13.15**	
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**	**35.89**	**35.89**	
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**	**35.89**	**35.89**	
17	Other comprehensive income net of taxes	0	0	
18	**Total Comprehensive Income for the period**	**35.89**	**35.89**	
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	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	4309.66	4309.66	
	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	0.01	0.01	
	Diluted earnings (loss) per share from continuing operations	0.01	0.01	
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	0.01	0.01	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.01	0.01	
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 Consolidated Financial Results of the Company for the quarter ended 30th June, 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 Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th August, 2026. 4. The Auditor of the Company has carried out a "Limited Review" of the above Unaudited Consolidated Financial Results for the quarter ended 30th June, 2026 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 5. The 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 the relevant 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 financial year 2025-26, 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 and trading approval dated 01st July, 2026 for listing and trading 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 ended on 30th June, 2026 includes the results of following entities: a. StarlinePS Enterprises Limited b. StarlinePS International Private Limited 13. The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification. 14. The aforesaid financial results are available on the website of the Company at www.starlineps.com and also available on the website of the BSE Limited at www.bseindia.com.

Other Comprehensive Income

	Date of start of reporting period	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	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		