



STARLINEPS ENTERPRISES LIMITED

CIN: L36910GJ2011PLC065141

Regd. Off: Shop – F/1, 1st Floor, Athwa Ark Shopping Centre,
Opp. Yatim Khana, Athwa Gate, Surat -395001, Gujarat.

Contact No: +91- 7574999004 Email ID: info@starlineps.com

Website: www.starlineps.com

12th August, 2024

To,
The Corporate Relations Department
BSE Limited
P. J. Towers, Dalal Street,
Mumbai-400001, Maharashtra

Sub.: Standalone Un-audited Financial Results for the Quarter ended 30th June, 2024 along with Limited Review Report of Statutory Auditor.

Scrip Code: 540492

Dear Sir/Madam,

In terms of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose herewith the following:

1. Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June, 2024 which have been reviewed by the Audit Committee and approved by the Board at their meeting held today i.e., 12th August, 2024; and
2. Limited Review Report issued by the Statutory Auditor of the Company on Unaudited Financial Results for the Quarter ended 30th June, 2024.

The said meeting commenced at 03:30 p.m. and concluded at 6:15 p.m.

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For STARLINEPS ENTERPRISES LIMITED


SHWETKUMAR KORADIYA
Chairman & Managing Director
DIN: 03489858





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Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June, 2024

(Rs. in lakh except EPS)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
1	Income				
	(a) Revenue from Operations	1714.58	1158.66	377.45	2975.91
	(b) Other Income	13.16	47.74	0.00	54.96
2	Total Income (a+b)	1727.74	1206.40	377.45	3030.87
3	Expenses				
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	2011.59	772.09	237.48	2072.58
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-692.43	441.94	82.44	669.23
	(d) Employee benefits expense	3.57	5.25	3.65	20.70
	(e) Finance costs	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.11	0.26	0.26	1.05
	(g) Other expenses	11.40	6.02	10.25	19.40
4	Total expenses	1334.23	1225.56	334.08	2782.96
5	Profit/(Loss) before exceptional items, extraordinary items and tax (2-4)	393.50	-19.16	43.37	247.91
6	Exceptional items	0.00	0.00	0.00	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	393.50	-19.16	43.37	247.91
8	Extraordinary items	0.00	0.00	0.00	0.00
9	Profit/(Loss) before tax (7-8)	393.50	-19.16	43.37	247.91
10	Tax Expenses				
	- Current tax	108.22	0.95	11.96	68.91
	- Deffered tax	0.00	-0.03	-0.03	-0.11
11	Total Tax Expenses	108.22	0.92	11.93	68.80
12	Net Profit/(Loss) for the period from Continuing Operations (9-11)	285.29	-20.08	31.44	179.11
13	Profit/(Loss) from discontinuing operation	0.00	0.00	0.00	0.00
14	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
15	Profit/(Loss) from discontinuing operations After tax (13-14)	0.00	0.00	0.00	0.00
16	Net Profit/(Loss) for the period (12+15)	285.29	-20.08	31.44	179.11
	Other Comprehensive Income				
	A (i) Amount of Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	B (i) Amount of Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
17	Other Comprehensive Income Net of taxes	0.00	0.00	0.00	0.00
18	Total Comprehensive Income for the period (16+18) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	285.29	-20.08	31.44	179.11
	Details of Equity Share capital				
20	Paid Up Share Capital	2161.50	2161.50	2161.50	2161.50
	Face value of Equity Share Capital	5.00	5.00	5.00	5.00
21	Other Equity Excluding Revaluation reserve as at March 31	-	-	-	466.15
22	(i) Earning per share (after extra ordinary items) (of Rs. 5/- each) (not annualised):				
	(a) Basic EPS	0.66	-0.05	0.07	0.41
	(b) Diluted EPS	0.66	-0.05	0.07	0.41

Cont..2.





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Notes:-

- 1 The above financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12/08/2024.
- 2 The Auditor of the Company has carried out a "Limited Review" of the financial results for the Quarter ended 30th June, 2024 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and has expressed his unqualified Opinion.
- 3 The above financial Results of the Company for the quarter ended 30th June 2024 are prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 as amended from time to time.
- 4 The results for the quarter ended 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2024 and the unaudited published financial results of nine months year ended 31st December, 2023.
- 5 The Company in their Board Meeting held on 08/08/2024, has approved sub-division/split of equity shares from face value of Rs. 5/- each to Re. 1 each and also approved issuance of Bonus equity shares to the equity shareholders of the Company in the ratio of 1:5, subject to the approval of shareholders to be obtained through remote voting Postal Ballot process.
- 6 The Company is not having any subsidiary, associate or joint venture; therefore, it has prepared only standalone results as consolidation requirement is not applicable to the Company.
- 7 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.
- 8 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 9 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.

FOR STARLINEPS ENTERPRISES LIMITED

SHWETKUMAR KORADIYA
Chairman & Managing Director
DIN : 03489858



Place: Surat
Date: 12/08/2024

H.B. KANSARIWALA B. Com., F.C.A.
Cell: 98251 18009

A. H. CHEVLI B. Com., F.C.A.
Cell: 98253 64938

J. A. CHEVLI B. Com., A.C.A., (I.C.A.I.)
Cell: 90338 57745



KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS

2/1447, "UTKARSH" 1st Floor,
Opp. Sanghvi Hospital, Behind Centre Point,
Sagrampura, SURAT-395002. Phone: 2364640-2364641
e-mail : kansariwala_chevli@hotmail.com

INDEPENDENT LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024 OF STARLINEPS ENTERPRISES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To,
The Board of Directors of
STARLINEPS ENTERPRISES LIMITED

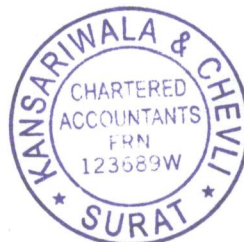
We have reviewed the accompanying Statement of Unaudited Financial Results of **STARLINEPS ENTERPRISES LIMITED** ("The Company") for the quarter ended 30th June, 2024 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 12th August, 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of this Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on or review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financials result prepared in accordance with applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR KANSARIWALA & CHEVLI,
Chartered Accountants,



(H. B. Kansariwala)

Partner

Membership No. 032429

Firm Registration No. 123689W

Peer Review No. 011854

UDIN : 24032429BKBFSW3305

Place: Surat

Date: 12/08/2024