



STARLINEPS ENTERPRISES LIMITED

CIN: L36910GJ2011PLC065141

Regd. Off: Office No. 805, Solaris Bay View, Near Iscon Mall,
Piplod, Surat-395007, Gujarat, India.

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

Website: www.starlineps.com

14th February, 2025

To,

BSE Limited

Department of Corporate Services

P. J. Towers, Dalal Street,

Mumbai-400 001, Maharashtra

Scrip Code: 540492

Subject: Financial Results for the Quarter and Nine months ended 31st December, 2024 along with Review Report of Statutory Auditor.

Dear Sir/Madam,

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

1. Statement of Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Nine months ended 31st December, 2024 along with Statutory Auditor's Review Report thereon.

The said Financial Results were reviewed by the Audit Committee and approved by the Board at their meeting held today i.e., 14th February, 2025 and;

The above information is also available on the website of the Company at www.starlineps.com

This is for your information and record.

Thanking you,

Yours faithfully,

For **STARLINEPS ENTERPRISES LIMITED**

Chhatrola
Madhuriben
Kishan

Digitally signed by Chhatrola Madhuriben Kishan
DN: cn=Chhatrola Madhuriben Kishan, o=STARLINEPS ENTERPRISES LIMITED, ou=STARLINEPS ENTERPRISES LIMITED, email=info@starlineps.com, c=IN
c=IN, o=STARLINEPS ENTERPRISES LIMITED, ou=STARLINEPS ENTERPRISES LIMITED, email=info@starlineps.com, c=IN
Date: 2025.02.14 18:57:24 +05'30'

MADHURIBEN CHHATROLA

Company Secretary & Compliance Officer

Encl.: As above

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



KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS

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

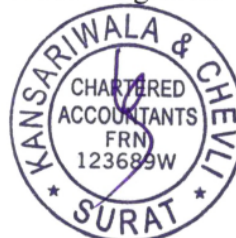
2/1447, "UTKARSH" 1st Floor,
Opp. Sanghvi Hospital, Behind Centre Point,
Sagrampura, SURAT-395002. Phone: 2364640-2364641
e-mail : kansariwala_chevli@hotmail.com

Annexure - 1

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results 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
Office No. 805, Solaris Bay View,
Near Iscon Mall, Piplod,
Surat – 395007, Gujarat

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **STARLINEPS ENTERPRISES LIMITED** ("The Company") for the Quarter and Nine Months ended 31st December, 2024 ("the Statement") attached herewith, being Submitted by the Company Pursuant to the requirement of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulation').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 14th February, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("IND AS 34"), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under, 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.
3. 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 the 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 statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed the procedure in accordance with the master circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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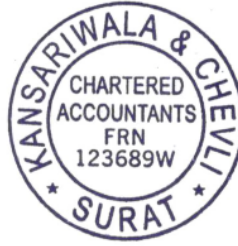
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5. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards ("IND AS") as prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other recognized accounting practices and policies 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, as amended, 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. 015136
UDIN : 25032429BMLXRZ8586

Place: Surat
Date: 14-02-2025

StarlinePS Enterprises Limited

CIN: L36910GJ2011PLC065141

Registered Office: Office No. 805, Solaris Bay View, Near Iscon Mall, Piplod, Surat-395007, Gujarat, India.
Contact No: +91-7574999004 Email ID: info@starlineps.com Website: www.starlineps.com

Annexure 2

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2024

(Rs. in lakh except EPS)

Sr. No.	Particulars	Standalone				
		Quarter Ended		Nine Month Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Income					
	(a) Revenue from Operations	1787.33	2442.72	532.71	5944.63	1817.25
	(b) Other Income	30.94	0.00	7.22	44.10	7.22
2	Total Income (a+b)	1818.27	2442.72	539.93	5988.73	1824.47
3	Expenses					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	2759.70	1862.82	810.81	6634.11	1300.49
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1145.58	112.56	-339.11	-1725.45	227.29
	(d) Employee benefits expense	9.60	5.51	5.15	18.68	15.45
	(e) Finance costs	3.22	0.00	0.00	3.22	0.00
	(f) Depreciation and amortisation expense	0.92	0.11	0.26	1.14	0.78
	(g) Other expenses	8.97	22.29	1.74	42.65	13.20
4	Total expenses	1636.83	2003.29	478.85	4974.35	1557.21
5	Profit/(Loss) before exceptional and extraordinary items and tax (2-4)	181.44	439.43	61.08	1014.38	267.26
6	Exceptional items					
7	Profit/(Loss) before extraordinary items and tax	181.44	439.43	61.08	1014.38	267.26
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00
9	Profit/(Loss) before tax	181.44	439.43	61.08	1014.38	267.26
10	Tax Expenses					
	Current tax	45.00	114.00	15.25	267.22	67.96
	Deferred tax	0.00	0.00	-0.03	0.00	-0.08
	Total Tax Expenses	45.00	114.00	15.22	267.22	67.88
11	Net Profit/(Loss) for the period from Continuing Operations (9-10)	136.44	325.43	45.86	747.16	199.38
12	Profit/(Loss) from discontinuing operation	0.00	0.00	0.00	0.00	0.00
13	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
14	Profit/(Loss) from discontinuing operations After tax (12-13)	0.00	0.00	0.00	0.00	0.00
15	Net Profit (Loss) for the period (11+14)	136.44	325.43	45.86	747.16	199.38
16	Other comprehensive Income					
A	(i) Items that will not be reclassified to Profit or Loss	0.00	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	0.00
B	(i) Amount of Items that will be reclassified to profit or loss	0.00	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	0.00
17	Other Comprehensive Income Net of taxes	0.00	0.00	0.00	0.00	0.00
18	Total Comprehensive Income for the period (15+17) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	136.44	325.43	45.86	747.16	199.38
19	Details of Equity Share capital					
	Paid Up Share Capital	2593.80	2593.80	2161.50	2593.80	2161.50
	Face value of Equity Share (in Rs.)	1.00	1.00	5.00	1.00	5.00
20	Other Equity Excluding Revaluation reserve					287.05
21	(i) Earning per share (after extraordinary items) (not annualised):					
	(a) Basic EPS	0.05	0.13	0.11	0.29	0.46
	(b) Diluted EPS	0.05	0.13	0.11	0.29	0.46

Notes:-

- The above Standalone Unaudited Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2024 has been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 14th February, 2025.
- The Statutory Auditor of the Company has carried out a "Limited Review" on the financial results for the Quarter and Nine months ended 31st December, 2024 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have expressed his unqualified opinion.
- The Standalone Unaudited Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (IND AS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange board of india (SEBI) under SEBI (LODR) Regulation 2015, as amended.
- The Company and its Subsidiary are engaged in the Business of Trading of Diamonds & Jewellery. Hence, there is no separate reporting segment in terms of Indian Accounting Standard (IND AS 108).
- The above Standalone Unaudited Financial Results of the Company will be uploaded on the Company's website i.e. www.starlineps.com and will also be available on website of the BSE Limited i.e. www.bseindia.com.
- Pursuant to approval of the Members granted on 12th September, 2024 through Postal ballot remote voting process (a) Authorized Share Capital of the Company has been increased from Rs. 22 Crore consisting of 4,40,00,000 Equity Shares of face value of Rs. 5/- each to Rs. 37 Crore consisting of 7,40,00,000 Equity Shares of face value of Rs. 5/- each. (b) Face Value of the Equity Shares of the Company is Sub-Divided from Rs. 5/- per Share to Re. 1/- per Share. (c) The Board of Directors of the Company has allotted 4,32,30,000 Bonus Equity Shares in their Board Meeting held on 26th September, 2024. (d) Post sub-division and Bonus issue, the total paid up share capital of the Company is Rs. 25,93,80,000 divided into 25,93,80,000 Equity Shares of Re. 1/- each. (e) BSE Limited has granted Listing Approval dated 30/09/2024 for listing of 4,32,30,000 bonus equity shares of Re. 1/- of the company and trading approval dated 08/10/2024 for trading of 4,32,30,000 bonus equity shares of Rs. 1/- each of the company.
- 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.
- 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.
- There are no Investors Complaints pending as on 31st December, 2024.
- The Figures for the previous half year / year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

For STARLINEPS ENTERPRISES LIMITED



SHWETKUMAR KORADIYA
Chairman & Managing Director
(DIN: 03489858)

Place: Surat
Date: 14/02/2025



Annexure - 3

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Consolidated Financial Results 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
Office No. 805, Solaris Bay View,
Near Iscon Mall, Piplod,
Surat – 395007, Gujarat

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **STARLINEPS ENTERPRISES LIMITED** ("the Holding Company") and its Subsidiary ("Subsidiary"), for the Quarter and Nine Months ended 31st December, 2024 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Board of Directors in their meeting held on 14th February, 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("IND AS 34"), "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder, 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 the statement based on our review.
3. 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 the 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 statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. We also performed the procedure in accordance with the master circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



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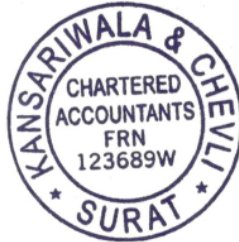


KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS

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Opp. Sanghvi Hospital, Behind Centre Point,
Sagrampura, SURAT-395002. Phone: 2364640-2364641
e-mail : kansariwala_chevli@hotmail.com

5. The Statement includes the results of the "StarlinePS Enterprises Limited" and its Subsidiary "StarlinePS International Private Limited".
6. Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards ("IND AS") as prescribed under Section 133 of the Companies Act, 2013, read with relevant Rules issued thereunder and other recognized accounting practices and policies 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, as amended, 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. 015136
UDIN : 25032429BMLXSA5487

Place: Surat
Date: 14-02-2025

StarlinePS Enterprises Limited

CIN: L36910GJ2011PLC065141

Registered Office: Office No. 805, Solaris Bay View, Near Iscon Mall, Piplod, Surat-395007, Gujarat, India.
Contact No: +91-7574999004 Email ID: info@starlineps.com Website: www.starlineps.com

Annexure 4

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2024

(Rs. in lakh except EPS)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Income						
	(a) Revenue from Operations	1787.33	2442.72	532.71	5944.63	1817.25	2975.91
	(b) Other Income	30.94	0.00	7.22	44.10	7.22	54.96
	Total Income (a+b)	1818.27	2442.72	539.93	5988.73	1824.47	3030.87
3	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	2759.70	1862.82	810.81	6634.11	1300.49	2072.58
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1145.58	112.56	-339.11	-1725.45	227.29	669.23
	(d) Employee benefits expense	9.60	5.51	5.15	18.68	15.45	20.70
	(e) Finance costs	3.22	0.00	0.00	3.22	0.00	0.00
	(f) Depreciation and amortisation expense	0.92	0.11	0.26	1.14	0.78	1.05
	(g) Other expenses	9.07	22.29	1.74	42.65	13.20	19.40
	Total expenses	1636.94	2003.29	478.85	4974.35	1557.21	2782.96
5	Profit(Loss) before exceptional and extraordinary items and tax (2-4)	181.33	439.43	61.08	1014.38	267.26	247.91
6	Exceptional items						
7	Profit(Loss) before extraordinary items and tax	181.33	439.43	61.08	1014.38	267.26	247.91
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit(Loss) before tax	181.33	439.43	61.08	1014.38	267.26	247.91
10	Tax Expenses						
	Current tax	45.00	114.00	15.25	267.22	67.96	68.91
	Deffered tax	0.00	0.00	-0.03	0.00	-0.08	-0.11
	Total Tax Expenses	45.00	114.00	15.22	267.22	67.88	68.80
11	Net Profit(Loss) for the period from Continuing Operations (9-10)	136.33	325.43	45.86	747.16	199.38	179.11
12	Profit(Loss) from discontinuing operation	0.00	0.00	0.00	0.00	0.00	0.00
13	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
14	Profit(Loss) from discontinuing operations After tax (12-13)	0.00	0.00	0.00	0.00	0.00	0.00
15	Net Profit (Loss) for the period (11+14)	136.33	325.43	45.86	747.16	199.38	179.11
16	Other comprehensive Income						
A	(i) Items that will not be reclassified to Profit or Loss	0.00	0.00	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	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	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	0.00	0.00
17	Other Comprehensive Income Net of taxes	0.00	0.00	0.00	0.00	0.00	0.00
18	Total Comprehensive Income for the period (15+17) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	136.33	325.43	45.86	747.16	199.38	179.11
19	Details of Equity Share capital						
	Paid Up Share Capital	2593.80	2593.80	2161.50	2593.80	2161.50	2161.50
	Face value of Equity Share (in Rs.)	1.00	1.00	5.00	1.00	5.00	5.00
20	Other Equity Excluding Revaluation reserve						287.05
21	(i) Earning per share (after extraordinary items) (not annualised):						
	(a) Basic EPS	0.05	0.13	0.11	0.29	0.46	0.41
	(b) Diluted EPS	0.05	0.13	0.11	0.29	0.46	0.41

Notes:-

- The above Consolidated Unaudited Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2024 has been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 14th February, 2025.
- The Statutory Auditor of the Company has carried out a "Limited Review" on the financial results for the Quarter and Nine months ended 31st December, 2024 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have expressed his unqualified opinion.
- The Consolidated Unaudited Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (IND AS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange board of india (SEBI) under SEBI (LODR) Regulation 2015, as amended.
- The Company and its Subsidiary are engaged in the Business of Trading of Diamonds & Jewellery. Hence, there is no separate reporting segment in terms of Indian Accounting Standard (IND AS 108).
- The above Consolidated Unaudited Financial Results of the Company will be uploaded on the Company's website i.e. www.starlineps.com and will also be available on website of the BSE Limited i.e. www.bseindia.com.
- Pursuant to approval of the Members granted on 12th September, 2024 through Postal ballot remote voting process (a) Authorized Share Capital of the Company has been increased from Rs. 22 Crore consisting of 4,40,00,000 Equity Shares of face value of Rs. 5/- each to Rs. 37 Crore consisting of 7,40,00,000 Equity Shares of face value of Rs. 5/- each. (b) Face Value of the Equity Shares of the Company is Sub-Divided from Rs. 5/- per Share to Re. 1/- per Share. (c) The Board of Directors of the Company has allotted 4,32,30,000 Bonus Equity Shares in their Board Meeting held on 26th September, 2024. (d) Post sub-division and Bonus issue, the total paid up share capital of the Company is Rs. 25,93,80,000 divided into 25,93,80,000 Equity Shares of Re. 1/- each. (e) BSE Limited has granted Listing Approval dated 30/09/2024 for listing of 4,32,30,000 bonus equity shares of Re. 1/- of the company and trading approval dated 08/10/2024 for trading of 4,32,30,000 bonus equity shares of Rs. 1/- each of the company.
- 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.
- 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.
- The Consolidated financial result for quarter and nine months ended on 31st December, 2024 includes the results of following entities:
 - Starlineps Enterprise Limited
 - Starlineps International Private Limited
- There are no investors Complaints pending as on 31st December, 2024.
- The Figures for the previous half year / year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

For STARLINEPS ENTERPRISES LIMITED



SHWETKUMAR KORADIYA
Chairman & Managing Director
(DIN: 03489856)

Place: Surat
Date : 14/02/2025