



August 13, 2024

BSE Limited,
Corporate Relationship Department
P.J Towers, Dalal Street,
Fort, Mumbai – 400 001
Scrip Code: 531847/ Scrip Id: ASTAR

Dear Sir/Madam,

Sub: Outcome of Board Meeting of the Company.

Pursuant to requirement of Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, kindly note that the Board of Directors of the Company at its meeting held today i.e Tuesday, August 13, 2024 have inter alia approved the following agenda items:

1. Approved the Un-Audited Financial Results (Standalone & Consolidated) along with Limited Review Report (Standalone & Consolidated) of the Company for the quarter ended June 30, 2024, prepared in accordance with Ind AS
2. Upon the recommendation of the Nomination and Remuneration Committee, Board has considered and approved, the appointment of Mr. Pattanayak Bijayananda (DIN: 10715427) as an 'Additional Director' in the category of 'Non-Executive - Independent Director' of the Company for term of three years (w.e.f August 13, 2024), subject to approval of the shareholders of the Company. We hereby confirm that Mr. Pattanayak Bijayananda is not debarred from holding the office of director by virtue of any order of SEBI or any other such authority.
3. Upon the recommendation of the Nomination and Remuneration Committee, Board has considered and approved, the re-appointment of Mr. Jayantilal Parmar (DIN: 07440353) as an 'Director' in the category of 'Non-Executive - Independent Director' of the Company for term of Five years w.e.f. November 13, 2024 to November 12, 2029, subject to approval of the shareholders of the Company. We hereby confirm that Mr. Jayantilal Parmar is not debarred from holding the office of director by virtue of any order of SEBI or any other such authority.



The details required for point no. 2 & 3 under Regulation 30 of SEBI(LODR) Regulations, 2015 read with SEBI Circular no. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, is enclosed as **Annexure A**.

The Meeting of Board of Directors commenced at 03:00 P.M. and concluded at 05:25 P.M.

Kindly take the above information on record.

Yours faithfully,
For **Asian Star Company Limited**

Vipul Prabodh Shah
Managing Director & CEO
DIN: 00004746



ASIAN STAR

ANNEXURE A
DETAILS PERTAINING TO REG 30 OF SEBI LODR READ WITH SEBI CIRCULAR NO.
CIR/CFD/CMD/4/2015 DATED SEPTEMBER 9, 2015

Annexure - A

Sr. No.	Particulars	Information of such event(s)	
1.	Name of the Director	Mr. Pattanayak Bijayananda (DIN: 10715427)	Mr. Jayantilal Parmar (DIN: 07440353)
2.	Reason of Change viz. Appointment, Resignation, Removal, death or otherwise	Appointment	Re-appointment
3.	Date of Appointment	Mr. Pattanayak Bijayananda is appointed as an Additional Director (Non- Executive, Independent) of the Company with effect from August 13, 2024 to hold office as an Independent Director, for a term of 3 years' subject to approval of shareholders of the Company. (1 st term)	Mr. Jayantilal Parmar is re-appointed as a Director (Non- Executive, Independent) of the Company with effect from November 13, 2024 to November 12, 2029 to hold office as an Independent Director, for a term of 5 years subject to approval of shareholders of the Company. (2 nd term)
4.	Brief Profile (in case of appointment)	Mr. Bijayananda Pattanayak (Biju) started his banking career in 1984 with State Bank Group. He has worked in State Bank Group as Relationship Banker for large corporates and export credit. He has also worked as a branch head in the industrial estate branch. He moved to ABN AMRO Bank in 1997 where he has done relationship management as Head of International Diamond & Jewellery Group, India and Head of International Diamond & Jewellery Group, Asia besides being a member of Global Management Team. He was appointed by the Managing board of ABN AMRO Bank as the Country Executive, India in 2010. During 2015 when ABN AMRO closed its operations he could successfully find relevance for the business with a price and helped sell the assets to the new buyer – Indusind Bank. He was working as a Head of the Global Diamond & Jewellery Group in Indusind Bank from July 2015 and also was	NA



ASIAN STAR

		the member of Senior Management Team as a Core Executive Team Member. He has a Master's Degree and is a Certified Associate of Indian Institute of Bankers.	
5.	Disclosure of relationships between the directors (in case of appointment of a director)	Not related to any of the Director of the Company	Not related to any of the Director of the Company
6.	Shareholding, if any in the company	N.A	N.A

Yours faithfully,

For Asian Star Company Limited

Vipul Prabodh Shah
Managing Director & CEO
DIN: 00004746

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF ASIAN STAR COMPANY LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **ASIAN STAR COMPANY LIMITED** ("Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2024 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities: Asian Star Company Limited, Asian Star DMCC, Asian Star Hong Kong (Trading) Ltd., Asian Star Company Limited (New York), Shah Manufacturers and Ratnanjali Infra LLP.



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, and based on consideration of the review reports of the other auditors referred in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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.
6. We did not review the interim financial statements/financial information/financial results of three subsidiaries included in the unaudited consolidated financial results, whose interim financial statements/financial information/financial results reflect total revenues of Rs. 25,344 lacs, total profit after tax of Rs. 110 lacs and total comprehensive income/(loss) of Rs. (4) lacs for the quarter ended June 30, 2024, as considered in the Statement. The Consolidated financial results also include the Group's share of net profit/(loss) of Rs. Nil in respect of 1 joint venture, whose financial statements have not been reviewed by us. It also includes results of 1 Joint Controlled Entity, which has been reviewed by us. The interim financial information which have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

For V. A. Parikh & Associates LLP
Chartered Accountants
FRNo.: 112787W/W100073

NIRAV RAJNIBHAI
PARIKH

Digitally signed by NIRAV RAJNIBHAI PARIKH
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bb6b61a17783d72e7088d61, email=nirav@vaparikh.in,
cn=NIRAV RAJNIBHAI PARIKH
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Nirav R. Parikh
Partner
Membership Number : 121674
Place : Mumbai
Date : 13th August, 2024
UDIN: 24121674BKABZZ7140

ASIAN STAR

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. In Lacs)

Sr. No.	Particulars	Consolidated			
		Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.3.2024
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations				
	(a) Net Sales/Income from Operations	75,919.62	98,633.96	92,448.89	3,52,329.59
	(b) Other Income	767.19	775.47	916.42	2,872.74
	Total income from operations (net)	76,686.81	99,409.43	93,365.31	3,55,202.33
2	Expenditure				
	a. Cost of Materials Consumed / Purchase of Traded Goods	69,292.05	79,867.10	81,303.19	3,12,503.78
	b. Changes in Inventories of Finished Goods, WIP and Stock - In - Trade	(8,812.25)	3,777.32	(3,959.03)	(18,824.12)
	c. Processing Charges	8,739.36	8,722.90	8,301.47	32,429.49
	d. Employee Benefits expense	2,320.82	2,104.87	2,102.07	8,405.47
	e. Finance Costs	1,036.33	981.66	777.44	3,761.05
	f. Depreciation Expense	317.05	312.99	308.66	1,185.62
	g. Other Expenditure	1,647.77	1,320.16	1,687.43	6,030.51
	Total Expenses	74,541.13	97,087.00	90,521.23	3,45,491.80
3	Profit/(Loss) from ordinary activities after Finance Cost but before Exceptional Items (1-2)	2,145.68	2,322.43	2,844.08	9,710.53
4	Exceptional items Income/(Loss)	-	-	-	-
5	Profit/(Loss) from ordinary activities before tax (3+/- 4)	2,145.68	2,322.43	2,844.08	9,710.53
6	Current Tax	572.90	461.03	525.07	1,955.09
7	Deferred Tax	(175.77)	3.34	(34.41)	(2.26)
8	Profit/(Loss) from ordinary activities after tax (5+/- 6+/-7)	1,748.55	1,858.06	2,353.42	7,757.70
9	Extraordinary items	-	-	-	-
10	Net Profit / Loss for the period (8 +/-9)	1,748.55	1,858.06	2,353.42	7,757.70
11	Share of Profit / (Loss) of Associates	-	-	-	-
12	Minority Interest	(98.43)	(8.25)	65.52	34.55
13	Net Profit / (Loss) after taxes, minority interest and share of Profit / (Loss) of Associates (10 +/- 11 +/- 12)	1,846.98	1,866.31	2,287.90	7,723.15
14	Other Comprehensive Income (OCI)				
	A) (i) Items that will not be Reclassified to Profit & loss	(1.20)	(77.82)	57.32	(115.70)
	(ii) Income Tax relating to Items that will not be Reclassified to Profit & loss	-	-	-	-
	B) (i) Items that will be Reclassified to Profit & loss	-	-	-	-
	(ii) Income Tax relating to Items that will be Reclassified to Profit & loss	-	-	-	-
15	Total Comprehensive Income (after tax) (13+/-14)	1,845.78	1,788.49	2,345.22	7,607.45
16	Paid up equity share capital (Face value of share)	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-
17	Reserve excluding Revaluation Reserves				1,49,321.63
18	(i) Earnings Per Share (EPS) (before extraordinary items) (not annualised)				
	a) Basic	11.54	11.66	14.29	48.25
	b) Diluted	11.54	11.66	14.29	48.25
	(ii) Earning per share (EPS) (after extraordinary items) (not annualised)				
	a) Basic	11.54	11.66	14.29	48.25
	b) Diluted	11.54	11.66	14.29	48.25

ASIAN STAR

Notes :

- 1 The above unaudited financial results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on August 13, 2024. The results have also been subjected to limited review by the statutory auditors of the company.
- 2 The unaudited financial results (standalone) are as follows: (Rs. in Lacs)

Particulars	Quarter ended			Year ended	
	30.06.2024	31.03.2024	30.06.2023	31.3.2024	
	Unaudited	Audited	Unaudited	Audited	
Net Sales	59,749.75	68,034.08	67,763.02	2,69,834.36	
Profit Before Tax	1,993.05	2,086.01	2,371.70	8,448.68	
Profit After Tax	1,723.53	1,651.59	1,914.61	6,554.30	

- 3 The figures for the previous periods/year have been regrouped/reclassified to make them comparable with those of current period/year.
- 4 The Company recognises two reportable business segment viz., diamonds and jewellery. The business, which is not reportable during the quarter, has been grouped under 'Others' segment, this comprises wind energy generation.
- 5 In view of The Ministry of Corporate Affairs ('MCA'), Government of India, circular nos. 17/2011 dated April 21, 2011 and 18/2011 dated April 29, 2011, members are hereby requested to write letter addressed to our registered office address or e-mail us at secretarial@asianstargroup.com for receiving the documents in electronic mode.

By order of the Board
For ASIAN STAR CO. LTD.



ARVIND T. SHAH
CHAIRMAN, CFO & MANAGING DIRECTOR
(DIN - 00004720)

Place: Mumbai

Date: August 13, 2024

ASIAN STAR

(Rs. In Lacs)

UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED JUNE 30, 2024

Sr. No.	Particulars	Consolidated			
		Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.3.2024
		Unaudited	Audited	Unaudited	Audited
1	SEGMENT REVENUE				
	DIAMONDS	62,982.01	85,932.67	81,073.20	3,07,489.23
	JEWELLERY	16,922.14	16,824.02	15,363.57	62,592.60
	OTHERS	820.88	781.99	973.79	3,053.47
	TOTAL	80,725.03	1,03,538.68	97,410.56	3,73,135.30
	LESS: INTER SEGMENT REVENUE / TRANSFER	4,038.22	4,129.25	4,045.25	17,932.97
	NET SALES /INCOME FROM OPERATIONS	76,686.81	99,409.43	93,365.31	3,55,202.33
2	SEGMENT RESULTS				
	PROFIT(+) / LOSS(-) BEFORE INTEREST AND TAX				
	DIAMONDS	1,772.73	1,954.61	2,206.81	8,459.54
	JEWELLERY	652.16	608.41	485.86	2,099.38
	OTHERS	757.12	741.07	928.85	2,912.66
	TOTAL	3,182.01	3,304.09	3,621.52	13,471.58
	LESS :				
	I) FINANCE COSTS (Net)	1,036.33	981.66	777.44	3,761.05
	II) EXCEPTIONAL ITEM GAIN / (LOSS)	-	-	-	-
	III) OTHER UN-ALLOCABLE EXPENDITURE	-	-	-	-
	NET OFF UN-ALLOCABLE INCOME	-	-	-	-
	TOTAL	1,036.33	981.66	777.44	3,761.05
	TOTAL PROFIT BEFORE TAX	2,145.68	2,322.43	2,844.08	9,710.53
3	SEGMENT ASSETS AND LIABILITIES				
	SEGMENT ASSETS				
	DIAMONDS	1,99,716.58	2,14,240.74	2,03,953.58	2,14,240.74
	JEWELLERY	45,838.01	43,323.49	39,002.16	43,323.49
	OTHERS	13,812.31	13,700.65	12,551.96	13,700.65
	UNALLOCATED	-	-	-	-
	TOTAL SEGMENT ASSETS	2,59,366.90	2,71,264.88	2,55,507.70	2,71,264.88
	SEGMENT LIABILITIES				
	DIAMONDS	76,308.30	91,204.90	83,758.33	91,204.90
	JEWELLERY	19,214.82	17,173.92	13,966.73	17,173.92
	OTHERS	5,995.41	6,018.83	4,629.97	6,018.83
	UNALLOCATED	5,159.97	5,973.21	7,813.48	5,973.21
	TOTAL SEGMENT LIABILITIES	1,06,678.50	1,20,370.86	1,10,168.51	1,20,370.86

By order of the Board
For ASIAN STAR CO. LTD.



ARVIND T. SHAH
CHAIRMAN, CFO & MANAGING DIRECTOR
(DIN - 00004720)

Place: Mumbai
Date: August 13, 2024

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF ASIAN STAR COMPANY LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Asian Star Company Limited** for the quarter ended June 30, 2024 ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. Based on our review conducted as 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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 V. A. Parikh & Associates LLP
Chartered Accountants
FRNo.: 112787W/W100073

NIRAV RAJNIBHAI
PARIKH

Digitally signed by NIRAV RAJNIBHAI PARIKH
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st=Maharashtra, street=902 a wing hubtown shikhar parsi
panchayat road opp sona udhyog andheri,
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36dd8bb6b61a17783472e7089461,
email=nirav@vajanikh.in, ou=NIRAV RAJNIBHAI PARIKH
Date: 2024.08.13 17:03:27 +05'30'



Nirav R. Parikh
Partner
Membership Number : 121674
Place : Mumbai
Date : 13th August, 2024
UDIN: 24121674BKABZY6791

ASIAN STAR

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

Part I

(Rs. in Lacs)

Sr. No.	Particulars	Standalone			
		Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations				
	(a) Net Sales/Income from Operations	59,749.75	68,034.08	67,763.02	2,69,834.36
	(b) Other Income	762.85	718.03	916.01	3,011.85
	Total income from Operations (net)	60,512.60	68,752.11	68,679.03	2,72,846.21
2	Expenditure				
	a. Cost of Materials Consumed / Purchase of Traded Goods	53,162.07	51,388.81	63,629.87	2,37,046.56
	b. Changes in Inventories of Finished Goods,WIP and Stock-in-Trade	(7,832.16)	2,584.38	(9,836.24)	(21,615.19)
	c. Processing Charges	8,824.11	8,615.51	8,480.54	32,633.50
	d. Employee Benefits expense	1,772.42	1,667.81	1,651.62	6,533.69
	e. Finance Costs	937.59	949.07	729.82	3,642.69
	f. Depreciation expense	269.28	267.52	258.74	993.50
	g. Other Expenditure	1,386.24	1,193.00	1,392.98	5,162.78
	Total Expenses	58,519.55	66,666.10	66,307.33	2,64,397.53
3	Profit/(Loss) from ordinary activities after finance cost but before Exceptional Items (2+/- 3)	1,993.05	2,086.01	2,371.70	8,448.68
4	Exceptional items Gain / (Loss)	-	-	-	-
5	Profit / Loss from Ordinary Activities before tax (3+/- 4)	1,993.05	2,086.01	2,371.70	8,448.68
6	Current Tax	445.29	431.11	491.50	1,896.68
7	Deferred Tax	(175.77)	3.31	(34.41)	(2.30)
8	Net Profit / Loss from Ordinary Activities after tax (5 +/- 6 +/-7)	1,723.53	1,651.59	1,914.61	6,554.30
9	Extraordinary Item	-	-	-	-
10	Net Profit/ Loss for the period (8 +/- 9)	1,723.53	1,651.59	1,914.61	6,554.30
11	Share of profit/ (loss) of associates	-	-	-	-
12	Minority Interest	-	-	-	-
13	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (10 +/- 11 +/- 12)	1,723.53	1,651.59	1,914.61	6,554.30
14	Other Comprehensive Income				
	A) (i) Items that will not be Reclassified to Profit & loss	-	(87.40)	-	(87.40)
	(ii) Income Tax relating to Items that will not be Reclassified to Profit & loss	-	-	-	-
	B) (i) Items that will be Reclassified to Profit & loss	-	-	-	-
	(ii) Income Tax relating to Items that will be Reclassified to	-	-	-	-
15	Total Comprehensive Income (13 +/- 14)	1,723.53	1,564.19	1,914.61	6,466.90
16	Paid up equity share capital (Face value of share)	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-
17	Reserve excluding Revaluation Reserves				97,865.94
18	(i) Earnings Per Share (EPS) (before extraordinary items) (not annualised)				
	a) Basic	10.77	10.32	11.96	40.95
	b) Diluted	10.77	10.32	11.96	40.95
	(ii) Earning per share (after extraordinary items) (not annualised)				
	a) Basic	10.77	10.32	11.96	40.95
	b) Diluted	10.77	10.32	11.96	40.95

ASIAN STAR

Notes :

- 1 The above unaudited financial results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on August 13, 2024. The results have also been subjected to limited review by the statutory auditors of the company.
- 2 The figures for the previous periods/year have been regrouped/reclassified to make them comparable with those of current period/year.
- 3 The company recognises two reportable business segment viz., diamonds and jewellery. The business, which is not reportable during the quarter, has been grouped under 'Others' segment, this comprises wind energy generation.
- 4 In view of The Ministry of Corporate Affairs ('MCA'), Government of India, circular nos. 17/2011 dated April 21, 2011 and 18/2011 dated April 29, 2011, members are hereby requested to write letter addressed to our registered office address or e-mail us at 'secretarial@asianstargroup.com for receiving the documents in electronic mode.

By order of the Board
For ASIAN STAR CO. LTD.



ARVIND T. SHAH

CHAIRMAN, CFO & WHOLE TIME DIRECTOR
(DIN - 00004720)

Place: Mumbai

Date: August 13, 2024

ASIAN STAR

Part II

(Rs. In Lacs)

UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED JUNE 30, 2024					
Sr. No.	Particulars	Standalone			
		Quarter ended			Year ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	SEGMENT REVENUE				
	DIAMONDS	46,812.14	55,332.78	56,387.33	2,24,994.00
	JEWELLERY	16,922.14	16,824.02	15,363.57	62,592.60
	OTHERS	816.54	724.56	973.38	3,192.58
	TOTAL	64,550.82	72,881.36	72,724.28	2,90,779.18
	LESS: INTER SEGMENT REVENUE / TRANSFER	4,038.22	4,129.25	4,045.25	17,932.97
	NET SALES / INCOME FROM OPERATIONS	60,512.60	68,752.11	68,679.03	2,72,846.21
2	SEGMENT RESULTS				
	PROFIT(+) / LOSS(-) BEFORE INTEREST AND TAX				
	DIAMONDS	1,525.70	1,743.01	1,687.22	6,940.23
	JEWELLERY	652.16	608.44	485.86	2,099.37
	OTHERS	752.78	683.63	928.44	3,051.77
	TOTAL	2,930.64	3,035.08	3,101.52	12,091.37
	LESS : I) FINANCE COSTS	937.59	949.07	729.82	3,642.69
	II) EXCEPTIONAL ITEM GAIN / (LOSS)	-	-	-	-
	III) OTHER UN-ALLOCABLE EXPENDITURE	-	-	-	-
	NET OFF UN-ALLOCABLE INCOME				
	TOTAL	937.59	949.07	729.82	3,642.69
	TOTAL PROFIT BEFORE TAX	1,993.05	2,086.01	2,371.70	8,448.68
3	SEGMENT ASSETS AND LIABILITIES				
	SEGMENT ASSETS				
	DIAMONDS	1,55,511.60	1,58,184.75	1,58,177.70	1,58,184.75
	JEWELLERY	45,838.01	43,323.49	39,002.16	43,323.49
	OTHERS	14,110.69	13,999.03	12,850.34	13,999.03
	UNALLOCATED	-	-	-	-
	TOTAL SEGMENT ASSETS	2,15,460.30	2,15,507.27	2,10,030.20	2,15,507.27
	SEGMENT LIABILITIES				
	DIAMONDS	84,099.94	87,074.69	88,665.54	87,074.69
	JEWELLERY	19,214.82	17,173.92	13,966.73	17,173.92
	OTHERS	5,995.41	6,018.83	4,629.97	6,018.83
	UNALLOCATED	4,959.97	5,773.21	7,613.48	5,773.21
	TOTAL SEGMENT LIABILITIES	1,14,270.14	1,16,040.65	1,14,875.72	1,16,040.65

By order of the Board
For ASIAN STAR CO. LTD.



ARVIND T. SHAH

CHAIRMAN, CFO & WHOLE TIME DIRECTOR

(DIN - 00004720)

Place: Mumbai

Date: August 13, 2024