



February 14, 2025

BSE Limited,
Corporate Relationship Department
P.J Towers, Dalal Street,
Fort, Mumbai – 400001
Scrp Code: 531847/ Scrip Id: ASTAR

Sub: Integrated Filing (Financial) for the quarter and nine-months ended December 31, 2024.

Dear Sir/Madam,

Pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated 31st December, 2024 and BSE Notice No. 20250102-4 dated 02nd January, 2025 the Integrated Filing (Financial) for the Quarter and Nine Months ended December 31, 2024 is enclosed herewith.

Kindly take the above information on record.

Yours faithfully,
For Asian Star Company Limited

**ARVIND
TARACHAND
SHAH**

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Arvind T. Shah
Wholtime Director & CFO
DIN: 00004720



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.-
Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: There is no default during the quarter under review.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter): Not Applicable for current quarter ended December 31, 2024

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter): Not Applicable for current quarter ended December 31, 2024

For Asian Star Company Limited

**ARVIND
TARACHAN
D SHAH**

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**Arvind T. Shah
Wholetime Director & CFO
DIN: 00004720**

Vasant Parikh, FCA
Heena Gandhi, CPA
Nirav Parikh, FCA
Siddhi Sanghavi, FCA
Charmi Savla, ACA
Ruchita Shah, ACA
Parashuram Khorate, ACA

V.A.PARIKH & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
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**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 and half ended December 31, 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

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Nirav R. Parikh
Partner
Membership Number: 121674
Place: Mumbai
Date: 14th February, 2025
UDIN: 25121674BMMKUF6000



ASIAN STAR

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

Sl. No.	Particulars	Standalone					
		Quarter ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Income from Operations						
	(a) Net Sales/Income from Operations	54,537.91	54,994.51	58,510.28	1,89,282.17	2,01,800.28	2,89,834.35
	(b) Other Income	351.16	988.50	1,061.25	2,300.51	2,168.79	3,811.85
	Total Income from Operations (net)	54,889.07	55,983.01	59,571.53	1,91,582.68	2,04,009.07	2,93,646.20
2	Expenditure						
	a. Cost of Materials Consumed / Purchase of Traded Goods	38,824.36	42,370.51	44,038.70	1,34,356.94	1,85,057.75	2,37,046.56
	b. Changes in Inventories of Finished Goods, WIP and Stock-in-Trade	6,434.21	898.67	3,085.29	(499.88)	(24,199.57)	(21,615.19)
	c. Processing Charges	4,322.71	6,413.68	6,194.71	19,560.48	14,017.99	32,633.50
	d. Employee Benefits expense	1,756.32	1,794.02	1,603.24	5,282.56	4,805.88	6,533.69
	e. Finance Costs	793.61	899.69	1,002.93	3,549.63	2,669.66	3,642.60
	f. Depreciation expense	256.28	248.85	246.55	736.41	715.98	993.50
	g. Other Expenditure	1,553.33	1,306.49	1,148.60	3,848.04	3,959.78	5,182.78
	Total Expenses	55,480.10	55,908.68	57,419.90	1,46,968.28	1,97,707.41	2,64,387.53
3	Profit/(Loss) from ordinary activities after finance cost but before exceptional items (2 +/- 3)	1,408.97	2,080.38	2,152.03	5,482.43	6,362.66	8,448.68
4	Exceptional items Gain / (Loss)	-	(257.40)	-	(257.40)	-	-
5	Profit / Loss from Ordinary Activities before tax (5 +/- 4)	1,408.97	1,822.98	2,152.03	5,225.00	6,362.66	8,448.68
6	Current Tax	514.35	534.95	490.57	1,474.57	1,465.57	1,896.68
7	Deferred Tax	(39.53)	(111.91)	209.12	(327.19)	(5.61)	(2.90)
8	Net Profit / Loss from Ordinary Activities after tax (5 +/- 6 +/- 7)	894.13	1,418.96	1,462.34	4,077.62	4,902.70	6,554.30
9	Extraordinary item	-	-	-	-	-	-
10	Net Profit/ Loss for the period (8 +/- 9)	894.13	1,418.96	1,462.34	4,077.62	4,902.70	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)	894.13	1,418.96	1,462.34	4,077.62	4,902.70	6,554.30
14	Other Comprehensive Income						
	A) (i) items that will not be Reclassified to Profit & loss	-	-	-	-	-	(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 Profit & loss	-	-	-	-	-	-
15	Total Comprehensive Income (14 +/- 14)	894.13	1,418.96	1,462.34	4,077.62	4,902.70	6,466.90
16	Paid up equity share capital (Face value of share)	Rs. 50/-	Rs. 50/-	Rs. 50/-	Rs. 10/-	Rs. 33/-	Rs. 10/-
17	Reserve excluding Revaluation Reserves						97,855.94
18	(i) Earnings Per Share (EPS) (before extraordinary items) (not annualised)						
	a) Basic	5.84	8.87	9.32	25.47	30.63	43.95
	b) Diluted	5.84	8.87	9.32	25.47	30.63	43.95
	(ii) Earning per share (after extraordinary items) (not annualised)						
	a) Basic	5.84	8.87	9.32	25.47	30.63	43.95
	b) Diluted	5.84	8.87	9.32	25.47	30.63	43.95

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 February 14, 2015. 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 - 00204722)

Place: Mumbai

Date: February 14, 2015



ASIAN STAR

Part II

UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED DECEMBER 31, 2024

Sr. No.	Particulars	Standalone					
		Quarter ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	SEGMENT REVENUE						
	DIAMONDS	36,979.62	43,513.09	46,404.25	1,24,314.85	1,69,661.21	2,24,994.00
	JEWELLERY	22,840.48	19,060.05	17,165.31	58,822.67	45,708.58	62,592.60
	OTHERS	351.16	987.37	1,673.78	2,155.07	2,444.00	3,193.58
	TOTAL	60,171.26	63,570.51	64,843.34	1,85,292.59	2,17,873.79	2,90,779.18
	LESS: INTER SEGMENT REVENUE / TRANSFER	5,382.19	4,589.50	5,271.81	13,909.91	13,803.72	17,932.97
	NET SALES / INCOME FROM OPERATIONS	54,889.07	58,981.01	59,571.53	1,71,382.68	2,04,070.07	2,72,846.21
2	SEGMENT RESULTS						
	PROFIT(+)/LOSS(-) BEFORE INTEREST AND TAX						
	DIAMONDS	1,053.04	1,215.68	1,469.47	3,794.42	5,197.23	6,940.23
	JEWELLERY	760.99	798.58	652.39	2,211.05	1,400.93	2,099.37
	OTHERS	327.95	965.23	1,632.20	2,045.96	2,344.12	3,051.77
	TOTAL	2,141.98	2,979.49	3,154.06	8,051.43	9,032.28	12,091.37
	LESS: (I) FINANCE COSTS	733.81	899.03	1,002.05	2,569.63	2,668.60	3,642.69
	(II) EXCEPTIONAL ITEM (GAIN)/LOSS	-	157.40	-	257.40	-	-
	(III) OTHER UN-ALLOCABLE EXPENDITURE	-	-	-	-	-	-
	NET OFF UN-ALLOCABLE INCOME	-	-	-	-	-	-
	TOTAL	733.81	1,156.43	1,002.05	2,827.03	2,668.60	3,642.69
	TOTAL PROFIT BEFORE TAX	1,408.17	1,822.98	2,152.01	5,224.40	6,363.68	8,448.68
3	SEGMENT ASSETS AND LIABILITIES						
	SEGMENT ASSETS						
	DIAMONDS	1,28,934.56	1,39,261.25	1,46,798.37	1,28,934.56	1,48,798.37	1,58,184.75
	JEWELLERY	52,163.57	48,978.34	43,689.05	52,163.57	43,667.03	43,323.46
	OTHERS	15,779.50	13,707.66	13,108.50	13,779.50	13,108.50	13,999.03
	UNALLOCATED	-	-	-	-	-	-
	TOTAL SEGMENT ASSETS	1,96,877.63	2,01,946.65	2,03,595.92	1,94,877.63	2,05,573.90	2,15,507.24
	SEGMENT LIABILITIES						
	DIAMONDS	54,939.80	65,404.91	76,031.87	54,939.80	78,031.87	87,290.71
	JEWELLERY	24,378.58	21,867.71	17,693.93	24,378.58	17,930.93	17,175.92
	OTHERS	6,186.31	6,097.65	5,870.46	6,286.31	5,870.46	6,818.03
	UNALLOCATED	6,081.36	6,208.38	5,838.21	6,081.36	5,838.21	5,773.21
	TOTAL SEGMENT LIABILITIES	91,586.05	99,578.65	1,05,434.47	91,586.05	1,07,671.47	1,16,156.67

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

ARVIND T. SHAH
CHAIRMAN, CFO & WHOLE TIME DIRECTOR
(DIN - 00084730)

Place: Mumbai
Date: February 14, 2025

Vasant Parikh, FCA
Heena Gandhi, CPA
Nirav Parikh, FCA
Siddhi Sanghavi, FCA
Charmi Savla, ACA
Ruchita Shah, ACA
Parashuram Khorate, ACA

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Website www.vaparikh.in

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 and half year ended December 31, 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 assets of Rs. 61,990.86 lacs as at December 31, 2024, total revenues of Rs. 67,454.39 lacs for the period 1.4.2024 to 31.12.2024 and Rs. 24,797.39 lacs for the quarter ended December 31, 2024 and total net profit/(loss) after tax of Rs. 463.48 lacs for the period 1.4.2024 to 31.12.2024 and Rs. 21 lacs for the quarter ended December 31, 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

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Nirav R. Parikh
Partner
Membership Number : 121674
Place : Mumbai
Date : 14th February, 2025
UDIN: 25121674BMMKUG9186



UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

(Rs. in Lacs)

Sr. No.	Particulars	Consolidated					
		Quarter ended			Nine Months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1	Income from Operations						
	(a) Net Sales/Income from Operations	66,624.57	65,400.18	69,895.61	2,10,144.37	2,53,695.63	3,51,329.59
	(b) Other Income	366.99	1,008.97	1,076.90	1,343.15	2,073.24	2,872.74
	Total Income from operations (net)	66,991.56	66,409.15	70,972.51	2,12,287.52	2,55,768.87	3,55,202.33
2	Expenditure						
	a. Cost of Materials Consumed / Purchase of Traded Goods	45,299.58	54,292.88	55,213.43	1,68,804.49	2,52,636.68	3,12,503.78
	b. Changes in Inventories of Finished Goods, WIP and Stock - In - Trade	33,101.13	(1,878.88)	3,533.20	2,608.02	(12,801.44)	(18,824.12)
	c. Processing Charges	4,438.60	6,233.24	6,308.40	29,989.20	33,706.59	32,429.49
	d. Employee Benefits expense	2,376.77	2,379.10	2,352.34	7,076.68	6,300.60	8,405.47
	e. Finance Costs	764.43	885.36	3,818.99	3,676.12	2,795.37	3,760.05
	f. Depreciation Expense	304.75	296.80	292.57	918.60	872.63	1,185.61
	g. Other Expenditure	1,385.84	1,589.00	1,337.73	4,622.61	4,733.35	6,038.51
	Total Expenses	67,625.10	62,947.50	67,675.26	2,06,309.73	2,46,380.78	3,45,491.60
3	Profit/(Loss) from ordinary activities after Finance Cost but before Exceptional Items (1-2)	1,570.46	2,461.65	2,497.25	6,177.79	7,388.09	9,716.53
4	Exceptional Items Income/(Loss)	-	(257.40)	-	(257.40)	-	-
5	Profit/(Loss) from ordinary activities before tax (3+/- 4)	1,570.46	2,204.25	2,497.25	5,920.39	7,388.09	9,716.53
6	Current Tax	494.82	417.19	462.96	1,484.91	1,494.06	3,915.89
7	Deferred Tax	(89.32)	(113.91)	209.12	(327.19)	(5.60)	(2.26)
8	Profit/(Loss) from ordinary activities after tax (5+/- 6+/- 7)	1,115.13	1,889.97	1,825.15	4,762.67	5,898.63	7,757.70
9	Extraordinary Items	-	-	-	-	-	-
10	Net Profit / Loss for the period (8 +/- 9)	1,115.13	1,889.97	1,825.15	4,762.67	5,898.63	7,757.70
11	Share of Profit / (Loss) of Associates	-	-	-	-	-	-
12	Minority Interest	(87.76)	181.58	22.06	(6.61)	42.80	34.55
13	Net Profit / (Loss) after taxes, minority interest and share of Profit / (Loss) of Associates (10 +/- 11 +/- 12)	1,027.37	1,712.39	1,807.07	4,762.28	5,816.83	7,723.25
14	Other Comprehensive Income (OCI)						
	A) (i) Items that will not be Reclassified to Profit & loss	(12.95)	(24.98)	(33.52)	(41.13)	(37.88)	(315.30)
	(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)	1,089.96	1,690.41	1,740.54	4,721.15	5,818.95	7,607.45
16	Paid up equity share capital (Face value of share)	1,600.68	1,600.68	1,600.68	1,600.68	1,600.68	1,600.68
		Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-
17	Reserve excluding Revaluation Reserves	-	-	-	-	-	1,49,321.63
18	(i) Earnings Per Share (EPS) (before extraordinary items) (not annualised)						
	a) Basic	7.51	33.73	13.26	29.78	38.59	48.25
	b) Diluted	7.51	33.73	13.26	29.78	38.59	48.25
	(ii) Earning per share (EPS) (after extraordinary items) (not annualised)						
	a) Basic	7.51	33.73	13.26	29.78	38.59	48.25
	b) Diluted	7.51	33.73	13.26	29.78	38.59	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 February 14, 2025. 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:

Particulars	Quarter ended			Nine Months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Net Sales	54,937.85	54,994.51	58,518.28	1,89,181.17	2,01,800.28	2,03,834.26
Profit before Tax	1,498.97	1,832.98	2,152.83	5,225.06	6,362.66	8,448.88
Profit After Tax	934.13	1,429.96	1,460.34	4,077.62	4,982.76	6,554.90

- 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. 17/1811 dated April 21, 2011 and 38/2013 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 - 00004710)

Place: Mumbai

Date: February 14, 2025



ASIAN STAR

(Rs. In Lacs)

UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED DECEMBER 31, 2024

Sr. No.	Particulars	Consolidated					
		Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE						
	DIAMONDS	51,295.27	50,928.76	56,968.59	1,65,177.04	2,21,558.96	3,07,489.23
	JEWELLERY	21,840.48	19,080.05	17,365.11	58,822.67	41,788.18	62,592.80
	OTHERS	367.00	1,009.84	1,089.42	2,297.32	2,347.45	3,053.47
	TOTAL	74,473.75	70,998.65	75,444.12	2,26,197.43	2,65,572.59	3,73,135.30
	LESS: INTER SEGMENT REVENUE / TRANSFER	5,282.19	4,589.52	6,271.61	13,809.95	15,805.72	17,932.97
	NET SALES / INCOME FROM OPERATIONS	69,191.56	66,409.13	79,172.51	2,12,387.52	2,55,768.87	3,55,202.33
2	SEGMENT RESULTS						
	PROFIT(+)/ LOSS(-) BEFORE INTEREST AND TAX						
	DIAMONDS	1,210.51	1,540.83	1,826.56	4,523.85	6,504.82	8,459.34
	JEWELLERY	760.99	798.50	852.43	2,211.85	1,490.87	2,099.58
	OTHERS	343.79	987.79	1,047.85	1,088.61	1,347.57	2,912.66
	TOTAL	2,324.89	3,347.00	3,536.84	8,824.31	10,143.26	13,471.58
	LESS: I) FINANCE COSTS	754.43	885.38	1,029.59	2,876.32	2,755.37	3,761.05
	II) EXCEPTIONAL ITEM (GAIN) / LOSS	-	257.43	-	257.43	-	-
	III) OTHER UN-ALLOCABLE EXPENDITURE	-	-	-	-	-	-
	NET OFF UN-ALLOCABLE INCOME	-	-	-	-	-	-
	TOTAL	754.43	1,142.76	1,029.59	3,833.52	2,755.37	3,761.05
	TOTAL PROFIT BEFORE TAX	1,570.46	2,204.25	2,497.25	5,920.39	7,388.09	9,710.53
3	SEGMENT ASSETS AND LIABILITIES						
	SEGMENT ASSETS						
	DIAMONDS	1,77,798.85	1,84,534.88	2,03,367.20	1,77,798.65	2,03,867.20	2,14,240.74
	JEWELLERY	52,103.57	48,978.34	43,667.07	52,568.57	43,887.07	43,325.49
	OTHERS	13,481.12	13,408.68	12,820.12	13,481.12	12,810.12	13,790.65
	UNALLOCATED	-	-	-	-	-	-
	TOTAL SEGMENT ASSETS	2,43,413.34	2,46,912.80	2,59,854.39	2,43,413.34	2,59,854.29	2,71,246.88
	SEGMENT LIABILITIES						
	DIAMONDS	49,758.23	58,018.39	81,005.31	49,758.23	81,006.31	93,204.90
	JEWELLERY	24,378.58	21,867.71	17,880.89	24,978.58	17,930.95	17,173.92
	OTHERS	6,186.31	6,097.65	5,820.46	6,186.31	5,878.46	6,818.83
	UNALLOCATED	6,281.36	6,406.96	6,098.37	6,281.36	6,038.21	5,873.21
	TOTAL SEGMENT LIABILITIES	86,604.48	92,389.11	1,10,804.93	86,604.48	1,10,844.93	1,26,270.86

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


ARVIND T. SHAH
CHAIRMAN, CFO & MANAGING DIRECTOR
(DIN - 00004710)

Place: Mumbai

Date: February 14, 2025