



11th February, 2022

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

Subject: Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2021 along with Limited Review Report of Statutory Auditor.

Scrip Code: 540492

Dear Sir/Madam,

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

- (i) Statement of Unaudited Financial Result for the Quarter and Nine Months ended 31st December, 2021; and
- (ii) Limited Review Report issued by the Statutory Auditor of the Company on Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2021.

Kindly take the same on your record and oblige.

Thanking you,

Yours faithfully,
For STARLINEPS ENTERPRISES LIMITED

KHUSHBOO MODI
Company Secretary & Compliance Officer
ACS No.: 57323



Encl: As above

STARLINEPS ENTERPRISES LIMITED | CIN : L36910GJ2011PLC065141

Formerly known as 'Starline Precious Stone Limited'

Address : Shop - F/1, 1st floor, Athwa Ark Shopping Centre, Opp. Yatim Khana, Athwa Gate, Surat-395001, Gujarat

0261-2600343 +91-7043999030 Info@starlineps.com www.starlineps.com



Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2021

(Rs. in lakh)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	373.00	439.43	408.46	1074.88	1202.78	1851.88
	(b) Other Income	0.00	0.00	0.00	0.00	0.00	2.11
	Total Income (a+b)	373.00	439.43	408.46	1074.88	1202.78	1853.98
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	330.77	460.91	169.73	1213.63	698.98	1205.38
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	15.66	(62.45)	120.90	(217.21)	316.75	578.79
	(d) Employee benefits expense	6.45	6.45	7.50	19.35	23.81	31.31
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.41	0.82	0.00	1.23	0.62	1.40
	(g) Other expenses	5.35	12.56	4.62	25.52	12.23	17.68
	Total expenses	358.64	418.30	302.75	1042.53	1052.39	1834.56
3	Profit/(Loss) before exceptional and extraordinary items and tax (1-2)	14.36	21.13	105.71	32.35	150.39	19.43
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) before extraordinary items and tax (3-4)	14.36	21.13	105.71	32.35	150.39	19.43
6	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before tax (5-6)	14.36	21.13	105.71	32.35	150.39	19.43
	Tax Expenses						
8	Current tax	2.20	4.80	0.00	7.00	11.25	3.25
	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.12
	Total Tax Expenses	2.20	4.80	0.00	7.00	11.25	3.38
9	Net Profit/(Loss) for the period from Continuing Operations (7-8)	12.16	16.33	105.71	25.35	139.14	16.05
10	Net Profit/(Loss) for the period from discontinuing Operations	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) from discontinuing operations After tax (10-11)	0.00	0.00	0.00	0.00	0.00	0.00
13	Net Profit/(Loss) for the period (9+12)	12.16	16.33	105.71	25.35	139.14	16.05
	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	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
14	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
	Other Comprehensive Income Net of taxes	0.00	0.00	0.00	0.00	0.00	0.00
15	Total Comprehensive Income for the period (13+14)	12.16	16.33	105.71	25.35	139.14	16.05
	Details of Equity Share capital						
16	Paid Up Share Capital	2161.50	2161.50	2161.50	2161.50	2161.50	2161.50
	Face value of Equity Share Capital	5.00	5.00	10.00	5.00	10.00	5.00
17	Reserves Excluding Revaluation reserve	0.00	0.00	0.00	0.00	0.00	203.75
	(i) Earning per share (before extraordinary items) (of Rs. 5/- each) (not annualised):						
	(a) Basic EPS	0.03	0.05	0.49	0.07	0.70	0.04
	(b) Diluted EPS	0.03	0.05	0.49	0.07	0.70	0.04
18	(i) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):						
	(a) Basic EPS	0.03	0.05	0.49	0.07	0.70	0.04
	(b) Diluted EPS	0.03	0.05	0.49	0.07	0.70	0.04

Cont. 2

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Notes:-

- 1 The above Unaudited financial results of the Company for the Quarter and Nine Months ended 31st December, 2021 has been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 12th February, 2022.
- 2 The Auditor of the Company has carried out a "Limited Review" on the financial results for the Quarter and Nine Months ended 31st December, 2021 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have expressed his unqualified opinion. These financial results are available on the Company's Website.
- 3 The above financials results have been prepared in accordance with Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.
- 4 The Company has migrated to the Main Board of BSE Limited w.e.f. 2nd November, 2021. Accordingly the Company has not prepared financial results for the quarter and nine months ended 31st December, 2020. However, Comparative figures of quarter and nine months ended 31st December, 2020 and audited figures for the year ended on 31st March, 2021 as per IGAAP (previously reported) have been restated as required in terms of Indian accounting standards (Ind As) by the management of the Company and prepared by exercising necessary due diligence to ensure that the financial results reflect true and fair view of Company's affairs. Financial results for the quarter and nine months ended 31st December, 2020 and restated figures for the year ended 31st March, 2021 have not been subjected to limited review report of auditor.
- 5 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.
- 6 There are no Investors Complaints pending as on 31st December, 2021.
- 7 The Figures for the previous half year / year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 8 Reconciliations of total comprehensive income on First time adoption of IND-AS as required by IND-AS 101 is presented in note 8.1 below.

8.1 Reconciliation of total comprehensive income

(Rs. in Lakh)

Particulars	As at March 31, 2021 (End of last period presented Previous GAAP)	As at December 31, 2020 (End of last period presented Previous GAAP)	As at December 31, 2020 (End of last period Quarter presented Previous GAAP)
	Previous GAAP	Previous GAAP	Previous GAAP
Net Profit after tax published as per Previous GAAP	16.05	139.15	105.71
Add/(Less): Adjustment as per Ind As	0	0	0
(A) Net Profit as per Ind AS after tax	16.05	139.15	105.71
(B) Other comprehensive Income (Net of Taxes)	0	0.00	0.00
Total Comprehensive Income for period as per Indian AS (A+B)	16.05	139.15	105.71

- 9 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.
- 10 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

(Formerly known as Starline Precious Stone Limited)



SHWETKUMAR K. KORADIYA

Chairman & Managing Director

DIN: 03489858

Place: Surat

Date : 11/02/2022

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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 Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company 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
(formerly known as Starline Precious Stone Limited)

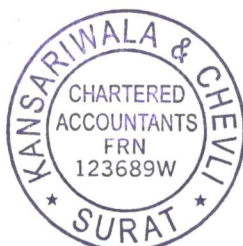
We have reviewed the accompanying Statement of Standalone unaudited financial results of **STARLINEPS ENTERPRISES LIMITED** ("The Company") for the quarter and nine months ended 31st December, 2021 ("the statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 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 11 February, 2022, 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 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 : 22032429ABJFUR9274

Place: Surat
Date: 11.02.2022