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

12th November, 2025

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

Scrip Code: 540492

Subject: Outcome of Board Meeting of the StarlinePS Enterprises Limited ("Company") under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company in their Meeting held today i.e. **Wednesday**, **12th November, 2025,** in which, inter alia considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended 30th September, 2025, along with Statement of Assets and Liabilities, Cash Flow Statements and the Limited Review Reports issued by the Statutory Auditors.

The said Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting.

The said meeting of the Board of Directors commenced at **03:00 p.m**. and concluded at **06:25 p.m.**

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

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For **StarlinePS Enterprises Limited**
Chhatrola Madhuriben Kishan
Chhatrola Madhuriben Kishan
2025.11.12 18:36:28
+05'30'
Madhuriben Chhatrola
Company Secretary & Compliance Officer
ACS: 74197

Encl.: As above

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., F.C.A., D.I.S.A.(I.C.A.I.)
Cell: 90338 57745
D.H. KANSARIWALA B. Com., A.C.A.

INDIA

KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS
2/1147, "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 Half Yearly 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 Half Year ended 30th September, 2025 ("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 approved by the Company's Board of Directors, 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 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 the 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.

KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS
FRN 123689W
SURAT

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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, 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 the Listing Regulation, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KANSARIWALA & CHEVLI,**
Chartered Accountants,

KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS
FRN
123689W
SURAT

(H. B. Kansariwala)
Partner
Membership No. 032429
Firm Registration No. 123689W
UDIN - 25032429BMLYXA4547
Peer Review No. 015136

Place: Surat
Date: 12.11.2025

STARLINEPS ENTERPRISES LIMITED

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Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2025

(Rs. in lakh) except EPS

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from Operations	3,685.95	1,257.08	2442.72	4,943.02	4,157.31	7,334.82
	(b) Other Income	0.01	0.01	0.00	0.02	13.16	143.97
2	**Total Income (a+b)**	**3,685.96**	**1,257.09**	**2442.72**	**4,943.04**	**4,170.47**	**7,478.79**
3	**Expenses**						
	(a) Cost of materials consumed	-	3.08	0.00	3.08	-	5.65
	(b) Purchases of stock-in-trade	3,239.90	1,401.21	1862.82	4,641.66	3,874.41	8,865.31
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	185.47	(295.54)	112.56	(110.63)	(579.87)	(2,353.02)
	(d) Employee benefits expense	7.42	7.79	5.51	16.93	10.77	27.88
	(e) Finance costs	15.85	4.80	0.00	20.65	3.22	3.22
	(f) Depreciation and amortisation expense	1.09	1.09	0.11	2.19	0.22	2.21
	(g) Other expenses	35.45	17.61	22.29	51.33	28.77	51.33
4	**Total expenses**	**3,485.18**	**1,140.04**	**2003.29**	**4,625.21**	**3,337.52**	**6,602.58**
5	**Profit/(Loss) before exceptional and extraordi**	200.78	117.05	439.43	317.83	832.95	876.21
6	Exceptional items	-	-	0.00	-	-	-
7	**Profit/(Loss) before extraordinary items and tax**	**200.78**	**117.05**	**439.43**	**317.83**	**832.95**	**876.21**
8	Extraordinary items	-	-	0.00	-	-	-
9	**Profit/(Loss) before tax**	**200.78**	**117.05**	**439.43**	**317.83**	**832.95**	**876.21**
10	**Tax Expenses**						
	Current tax	43.61	29.00	114.00	72.61	222.22	218.89
	Deffred tax	-		0.00	-	-	(0.21)
	Total Tax Expenses	**43.61**	**29.00**	**114.00**	**72.61**	**222.22**	**218.68**
11	**Continuing Operations (9-10)**	**157.17**	**88.05**	**325.43**	**245.22**	**610.73**	**657.53**
12	**Profit/(Loss) from discountinuing operation**	-	-	0.00	-	-	-
13	**Tax expense of discountinung operations**	-	-	0.00	-	-	-
14	**Profit/(Loss) from discontinuing operations After tax (12-13)**	-	-	**0.00**	-	-	-
15	**Net Profit/ (Loss) for the period (11+14)**	**157.17**	**88.05**	**325.43**	**245.22**	**610.73**	**657.53**
16	Other comprehensive Income						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	0.00	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	0.00	-	-	-
	B (i) Amount of Items that will be reclassified to profit or loss	-	-	0.00	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	0.00	-	-	-
17	**Other Comprehensive Income Net of taxes**	-	-	**0.00**	-	-	-
18	**Total Comprehensive Income for the period (15+17) (Comprising Profit (Loss) and Other**	**157.17**	**88.05**	**325.43**	**245.22**	**610.73**	**657.53**
19	**Details of Equity Share capital**						
	Paid Up Share Capital	2,593.80	2,593.80	2593.80	2,593.80	2,593.80	2,593.80
	Face value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
20	Other Equity Excluding Revalution reserve	-	-	-	-	-	-
21	(i) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):						
	(a) Basic EPS	0.08	0.03	0.13	0.12	0.24	0.25
	(b) Diluted EPS	0.08	0.03	0.13	0.12	0.24	0.25

Cont..2..

STARLINEPS ENTERPRISES LIMITED SURAT

STARLINEPS ENTERPRISES LIMITED

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Standalone Statement of Assets and Liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30-09-2025 (Unaudited)	As at 31-03-2025 (Audited)
A	**Assets**		
1	**Non - Current Assets**		
	(a) Property, Plant and Equipment	58.45	58.84
	(b) Capital Work-in Progress	0.00	0.00
	(c) Investment Property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Intangible Assets under Development	529.36	529.36
	(f) Other Intangible Assets	0.00	0.00
	(g) Financial Assets		
	- Non Current Investments	210.00	201.60
	- Trade Receivables, Non Current	0.00	0.00
	- Loans, Non- Current	0.00	0.00
	- Other Non current Financial Assets	0.00	0.00
	(h) Deferred Tax Assets (Net)	0.00	0.86
	(i) Other Non Current Assets	0.00	0.00
	Total Non - Current Assets	**797.81**	**790.66**
2	**Current Assets**		
	(a) Inventories	2501.93	2391.30
	(b) Financial Assets		
	- Current Investments	0.00	0.00
	- Trade receivables- Current	2139.32	520.12
	- Cash and cash equivalents	1427.75	1443.07
	- Loans, Current	151.80	68.22
	- Other Current Financial assets	0.00	0.00
	(c) Other Current Assets	12.760	108.56
	Total Current Assets	**6233.56**	**4531.27**
3	Non- current Assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debited balances and related deffered Tax assets	0.00	0.00
	Total Assets	**7031.37**	**5321.93**
B	**Equity and liabilities**		
1	**Equity**		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	2593.80	2593.80
	(b) Other Equity	936.60	691.39
	Total Equity	**3530.40**	**3285.19**
	Non-controlling Interest	0.00	0.00
2	**Liabilities**		
	Non- Current Liabilities		
	(a) Financial Liabilities	0.00	0.00
	- Borrowings, Non- Current	0.00	0.00
	- Trade Payable, non-current	0.00	0.00
	- Other Non-Current Financial liabilities	0.00	0.00
	(b) Provisions, Non -Current	0.00	0.00
	(c) Deferred tax liabilities (net)	0.00	0.00
	(d) Deferred Government Grants, Non- Curren	0.00	0.00
	(e) Other Non-Current Liabilities	0.00	0.00
	Total Non- Current Liabilities	**0.00**	**0.00**
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	934.12	0.00
	- Trade Payables, Current	2414.920	1877.59
	- Other Current Financial Liabilities	0.00	0.00
	(b) Other current liabilities	0.00	26.62
	(c) Current Tax liabilities (Net)	0.00	117.70
	(d) Deferred government grants, Current	0.00	0.00
	(e) Provisions	151.93	14.83
	Total Current liabilities	**3500.97**	**2036.74**
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total Liabilities	**3500.97**	**2036.74**
	Total Equity and Liabilities	**7031.37**	**5321.93**

Cont..3..

SURAT
STARLINEPS ENTERPRISES LIMITED

Standalone Cash Flow Statement for the Half Year ended 30th September, 2025

(Rs. in Lakhs)

Particulars	For the Half year ended 30-09-2025 (Unaudited)		For the Half year ended 30-09-2024 (Unaudited)	
Cash flow from operating activities				
Net Profit before Tax		317.83		832.95
Discontinued operations		0.00		0.00
Profit before income tax including discontinued operations		317.83		832.95
Adjustments for				
Depreciation and amortisation expense	2.19		0.22	
Dividend Income		2.19		0.22
Operating Profit before Working Capital Changes		320.02		833.17
(Increase)/Decrease in trade receivables (current)	-1619.20		-1738.53	
(Increase)/Decrease in inventories	-110.63		-579.86	
(Increase)/Decrease in Short term loan and advances	-83.58		3.86	
(Increase)/decrease in other current assets	96.66		-29.54	
Increase/ (Decrease) in trade payables (current)	537.33		1223.03	
(Increase)/decrease in other current liabilities	-144.32			
Increase/(decrease) in provision	137.10		-12.43	
Cash generated from operations		-1186.64		-1133.47
Income taxes paid		72.61		58.11
Net cash inflow from operating activities		-939.23		-358.41
Cash flows from investing activities				
(Increase)/Decrease in investments	-8.40		-86.18	
Fair Valuation of Equity Instruments reconsiged through OCI				
(Increase)/Decrease in Property, Plant & Equipment	-1.80		-53.76	
Sale of Fixed Assets				
Dividend Received			0.00	
Net cash used in investing activities		-10.20		-139.94
Cash flow from financing activities				
Dividends paid to non-controlling interests				
Increase/(Decrease) Loan	934.12		0.00	
Net cash from financing activities		934.12		0.00
Net increase (decrease) in cash and cash equivalents		-15.31		-498.35
Cash and cash equivalents at the beginning of the year		1443.07		1425.31
Cash and cash equivalents at end of the year		**1427.76**		**926.95**

STARLINEPS ENTERPRISES LIMITED
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Notes:

1. The above Unaudited Standalone financial Results of the Company for the Quarter and Half year ended 30th September, 2025 has been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules, 2015 as amended from time to time and other relevant provisions of the Act.

2. 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.

3. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to third quarter of the current financial year.

4. The above Unaudited Standalone financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2025.

5. The Auditor of the Company has carried out a "Limited Review" of the above Unaudited Standalone financial Results for the Quarter and Half year ended 30th September, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

6. 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.

7. 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. A Subsidiary company i.e. StarlinePS International Private Limited has not started any business since its incorporation.

8. Pursuant to approval of the Members granted on 25th September, 2025 in 14th Annual General Meeting of the Company, authorized Share Capital of the Company has been increased from Rs. 37,00,00,000/- (Rupees Thirty-Seven Crore only) divided into 37,00,00,000 (Thirty-Seven Crore) Equity Shares of face value of Rs. 1/- each to Rs. 60,00,00,000/- (Rupees Sixty Crore only) divided into 60,00,00,000 (Sixty Crore) Equity Shares of face value of Rs. 1/- each.

9. The Rights Issue Committee of the Board of Directors of the Company has allotted 10,37,52,000 fully paid-up equity shares of face value of Rs. 1/- each on Rights Basis to the eligible shareholders in their Meeting held on 07th October, 2025. BSE Limited has granted Listing Approval dated 08th October, 2025 for listing of 10,37,52,000 rights equity shares of Rs. 1/- each of the company and trading approval dated 09th October, 2025 for trading of 10,37,52,000 rights equity shares of Rs. 1/- each of the company.

10. The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

11. 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

STARLINEPS ENTERPRISES LIMITED SURAT

Place: Surat
Date: 12/11/2025

Shwetkumar Koradiya
Chairman & Managing Director
DIN: 03489858

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Independent Auditor's Review Report on Half Year 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 Half Year ended 30th September, 2025 ("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 (the 'Listing Regulation').

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, 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 the 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.

KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS
FRN 123689W
SURAT

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CA INDIA

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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, 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,

KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS
FRN
123689W
SURAT

(H. B. Kansariwala)
Partner
Membership No. 032429
Firm Registration No. 123689W
UDIN. 25032429BMLYXB1677
Peer Review No. 015136

Place: Surat
Date: 12.11.2025

STARLINEPS ENTERPRISES LIMITED

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Website: www.starlineps.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2025

(Rs. in lakh) except EPS

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	(a) Revenue from Operations	3,685.95	1,257.08	2442.72	4,943.02	4,157.31	7,334.82
	(b) Other Income	0.01	0.01	0.00	0.02	13.16	143.97
2	**Total Income (a+b)**	**3,685.96**	**1,257.09**	**2442.72**	**4,943.04**	**4,170.47**	**7,478.79**
3	**Expenses**						
	(a) Cost of materials consumed	-	3.08	0.00	3.08	-	5.65
	(b) Purchases of stock-in-trade	3,239.90	1,401.21	1862.82	4,641.66	3,874.41	8,865.31
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	185.47	(295.54)	112.56	(110.63)	(579.87)	(2,353.02)
	(d) Employee benefits expense	7.33	7.79	5.49	16.93	10.77	27.88
	(e) Finance costs	15.85	4.80	0.00	20.65	3.22	3.22
	(f) Depreciation and amortisation expense	1.09	1.09	0.26	2.19	0.22	2.21
	(g) Other expenses	35.52	17.72	22.19	51.77	28.77	51.88
4	**Total expenses**	**3,485.16**	**1,140.15**	**2003.32**	**4,625.65**	**3,337.52**	**6,603.13**
5	**Profit/(Loss) before exceptional and extrao**	200.80	116.94	439.40	317.39	832.95	875.66
6	Exceptional items	-	-	-	-	-	-
7	**Profit/(Loss) before extraordinary items and tax**	**200.80**	**116.94**	**439.40**	**317.39**	**832.95**	**875.66**
8	Extraordinary items	-	-	0.00	-	-	-
9	**Profit/(Loss) before tax**	**200.80**	**116.94**	**439.40**	**317.39**	**832.95**	**875.66**
10	**Tax Expenses**						
	Current tax	43.61	29.00	114.00	72.61	222.22	218.89
	Deffred tax		-	0.00	-	-	(0.21)
	Total Tax Expenses	**43.61**	**29.00**	**114.00**	**72.61**	**222.22**	**218.68**
11	**Continuing Operations (9-10)**	**157.19**	**87.94**	**325.40**	**244.78**	**610.73**	**656.98**
12	**Profit/(Loss) from discountinuing**	-	-	0.00	-	-	-
13	**Tax expense of discontinung operations**	-	-	0.00	-	-	-
14	**Profit/(Loss) from discontinuing operations After tax (12-13)**	-	-	**0.00**	-	-	-
15	**Net Profit/ (Loss) for the period (11+14)**	**157.19**	**87.94**	**325.40**	**244.78**	**610.73**	**656.98**
16	Other comprehensive Income						
	A (i) Items that will not be reclassified to Profit or Loss	-	-	0.00	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	0.00	-	-	-
	B (i) Amount of Items that will be reclassified to profit or loss	-	-	0.00	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	0.00	-	-	-
17	**Other Comprehensive Income Net of**	-	-	**0.00**	-	-	-
18	**Total Comprehensive Income for the period (15+17) (Comprising Profit (Loss)**	**157.19**	**87.94**	**325.40**	**244.78**	**610.73**	**656.98**
19	**Details of Equity Share capital**						
	Paid Up Share Capital	2,593.80	2,593.80	2593.80	2,593.80	2,593.80	2,593.80
	Face value of Equity Share Capital	1.00	1.00	1.00	1.00	1.00	1.00
20	Other Equity Excluding Revalution reserve	-	-	-	-	-	-
21	(i) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):						
	(a) Basic EPS	0.08	0.03	0.13	0.12	0.24	0.25
	(b) Diluted EPS	0.08	0.03	0.13	0.12	0.24	0.25

Cont..2..

STARLINEPS ENTERPRISES LIMITED SURAT

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

Consolidated Statement of Assets and Liabilities

(Rs. in Lakhs)

Sr. No.	Particulars	As at 30-09-2025 (Unaudited)	As at 31-03-2025 (Audited)
A	**Assets**		
1	**Non - Current Assets**		
	(a) Property, Plant and Equipment	58.45	58.84
	(b) Capital Work-in Progress	0.00	0.00
	(c) Investment Property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Intangible Assets under Development	529.36	529.36
	(f) Other Intangible Assets	0.00	0.00
	(g) Financial Assets		
	- Non Current Investments	200.00	191.60
	- Trade Receivables, Non Current	0.00	0.00
	- Loans, Non- Current	0.00	0.00
	- Other Non current Financial Assets	0.00	0.00
	(h) Deferred Tax Assets (Net)	0.00	0.86
	(i) Other Non Current Assets	0.00	0.00
	Total Non - Current Assets	**787.81**	**780.66**
2	**Current Assets**		
	(a) Inventories	2501.93	2391.30
	(b) Financial Assets		
	- Current Investments	0.00	0.00
	- Trade receivables- Current	2139.32	520.12
	- Cash and cash equivalents	1437.02	1452.67
	- Loans, Current	151.80	68.22
	- Other Current Financial assets	0.00	0.00
	(c) Other Current Assets	12.880	108.56
	Total Current Assets	**6242.95**	**4540.87**
3	Non- current Assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debited balances and related deffered Tax assets	0.00	0.00
	Total Assets	**7030.76**	**5321.53**
B	**Equity and liabilities**		
1	**Equity**		
	Equity attributable to owners of parent		
	(a) Equity Share Capital	2593.80	2593.80
	(b) Other Equity	935.62	690.83
	Total Equity	**3529.42**	**3284.63**
	Non-controlling Interest	0.00	0.00
2	**Liabilities**		
	Non- Current Liabilities		
	(a) Financial Liabilities	0.00	0.00
	- Borrowings, Non- Current	0.00	0.00
	- Trade Payable, non-current	0.00	0.00
	- Other Non-Current Financial liabilities	0.00	0.00
	(b) Provisions, Non -Current	0.00	0.00
	(c) Deferred tax liabilities (net)	0.00	0.00
	(d) Deferred Government Grants, Non- Current	0.00	0.00
	(e) Other Non-Current Liabilities	0.00	0.00
	Total Non- Current Liabilities	**0.00**	**0.00**
	Current Liabilities		
	(a) Financial Liabilities		
	- Borrowings, Current	934.12	0.00
	- Trade Payables, Current	2415.10	1877.59
	- Other Current Financial Liabilities	0.00	0.00
	(b) Other current liabilities	0.00	26.62
	(c) Current Tax liabilities (Net)	0.00	117.70
	(d) Deferred government grants, Current	0.00	0.00
	(e) Provisions	152.12	14.83
	Total Current liabilities	**3501.34**	**2036.74**
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00
	Total Liabilities	**3501.34**	**2036.74**
	Total Equity and Liabilities	**7030.76**	**5321.37**

Cont..3..

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Consolidated Cash Flow Statement for the Half Year ended 30th September, 2025

(Rs. in Lakhs)

Particulars		For the Half year ended 30-09-2025 (Unaudited)		For the Half year ended 30-09-2024 (Unaudited)	
Cash flow from operating activities					
Net Profit before Tax			317.39		875.66
Discontinued operations			0.00		0.00
Profit before income tax including discontinued operations			317.39		875.66
Adjustments for					
Depreciation and amortisation expense		2.19		2.21	
Dividend Income			2.19		2.21
Operating Profit before Working Capital Changes			319.58		877.87
(Increase)/Decrease in trade receivables (current)		-1619.20		-520.50	
(Increase)/Decrease in inventories		-110.63		-2353.02	
(Increase)/Decrease in Short term loan and advances		-83.74		852.00	
(Increase)/decrease in other current assets		96.54		(88.31)	
Increase/ (Decrease) in trade payables (current)		537.51		1620.49	
(Increase)/decrease in other current liabilities		-144.32		26.62	
Increase/(decrease) in provision		137.29		6.28	
Cash generated from operations			-1186.55		(456.44)
Income taxes paid			72.61		167.45
Net cash inflow from operating activities			-939.58		253.98
Cash flows from investing activities					
(Increase)/Decrease in investments		-8.40		(166.55)	
Fair Valuation of Equity Instruments reconsiged through OCI					
(Increase)/Decrease in Property, Plant & Equipment		-1.80		(60.07)	
Sale of Fixed Assets					
Dividend Received				0.00	
Net cash used in investing activities			-10.20		(226.62)
Cash flow from financing activities					
Dividends paid to non-controlling interests					
Increase/(Decrease) Loan		934.12		0.00	
Net cash from financing activities			934.12		0.00
Net increase (decrease) in cash and cash equivalents			-15.66		27.36
Cash and cash equivalents at the beginning of the year			1452.68		1425.31
Cash and cash equivalents at end of the year			1437.02		1452.68

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Notes:

1. The above Unaudited Consolidated financial Results of the Company for the Quarter and Half year ended 30th September, 2025 has been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting standards) Rules, 2015 as amended from time to time and other relevant provisions of the Act.

2. 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.

3. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to third quarter of the current financial year.

4. The above Unaudited Consolidated financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2025.

5. The Auditor of the Company has carried out a "Limited Review" of the above Unaudited Consolidated financial Results for the Quarter and Half year ended 30th September, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

6. 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.

7. 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. A Subsidiary company i.e. StarlinePS International Private Limited has not started any business since its incorporation.

8. Pursuant to approval of the Members granted on 25th September, 2025 in 14th Annual General Meeting of the Company, authorized Share Capital of the Company has been increased from Rs. 37,00,00,000/- (Rupees Thirty-Seven Crore only) divided into 37,00,00,000 (Thirty-Seven Crore) Equity Shares of face value of Rs. 1/- each to Rs. 60,00,00,000/- (Rupees Sixty Crore only) divided into 60,00,00,000 (Sixty Crore) Equity Shares of face value of Rs. 1/- each.

9. The Rights Issue Committee of the Board of Directors of the Company has allotted 10,37,52,000 fully paid-up equity shares of face value of Rs. 1/- each on Rights Basis to the eligible shareholders in their Meeting held on 07th October, 2025. BSE Limited has granted listing approval dated 08th October, 2025 for listing of 10,37,52,000 rights equity shares of Rs. 1/- each of the company and trading approval dated 09th October, 2025 for trading of 10,37,52,000 rights equity shares of Rs. 1/- each of the company.

10. The Consolidated financial result for the Quarter and Half year ended on 30th September, 2025 includes the results of following entities:
    a. StarlinePS Enterprises Limited
    b. StarlinePS International Private Limited

11. The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

12. 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

SURAT
STARLINEPS ENTERPRISES LIMITED

Place: Surat
Date: 12/11/2025

Shwetkumar Koradiya
Chairman & Managing Director
DIN: 03489858