



STARLINEPS ENTERPRISES LIMITED

CIN: L36910GJ2011PLC065141

Regd. Off: Shop – F/1, 1st Floor, Athwa Ark Shopping Centre,
Opp. Yatim Khana, Athwa Gate, Surat -395001, Gujarat.

Contact No: +91-7043999030 Email ID: info@starlineps.com

Website: www.starlineps.com

4th August, 2023

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

Sub: Standalone Un-audited Financial Results for the Quarter ended 30th June, 2023.

Scrip Code: 540492

Dear Sir/Madam,

In terms of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to enclose herewith the Standalone Un-audited Financial Results for the Quarter ended 30th June, 2023 which have been reviewed by the Audit Committee and approved by the Board at their meeting held today i.e., 4th August, 2023 and also the Limited Review Report furnished by the Statutory Auditors of the Company.

The Meeting of the Board of Directors of the Company held on Friday, 4th August, 2023 commenced at 03.30 p.m. and concluded at 4:55 p.m.

Kindly take the same on your record and oblige.

Thanking you,

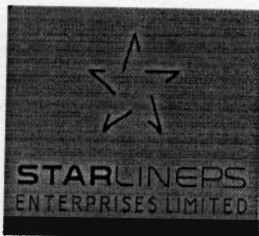
Yours faithfully,
For STARLINEPS ENTERPRISES LIMITED

SWATI SOMANI

Company Secretary & Compliance Officer

ACS No.: 68472





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Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June, 2023

(Rs. in lakhs except EPS)

Sr. No.	Particulars	Quarter Ended		Year ended	
		30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2023 (Unaudited)	31.03.2023 (Audited)
1	Income				
	(a) Revenue from Operations	377.45	492.75	292.15	1999.38
	(b) Other Income	0.00	46.21	0.00	46.21
2	Total Income (a+b)	377.45	538.96	292.15	2045.59
3	Expenses				
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	237.48	1161.76	244.12	2484.70
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	82.44	-656.77	26.02	-566.63
	(d) Employee benefits expense	3.65	6.10	3.45	22.11
	(e) Finance costs	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.26	0.64	0.61	2.54
	(g) Other expenses	10.25	4.77	10.36	20.79
4	Total expenses	334.08	516.50	284.56	1963.51
5	Profit/(Loss) before exceptional items, extraordinary items and tax (2-4)	43.37	22.46	7.59	82.08
6	Exceptional items	0.00	0.00	0.00	0.00
7	Profit/(Loss) before extraordinary items and tax (5-6)	43.37	22.46	7.59	82.08
8	Extraordinary items	0.00	0.00	0.00	0.00
9	Profit/(Loss) before tax (7-8)	43.37	22.46	7.59	82.08
10	Tax Expenses				
	- Current tax	11.96	5.00	1.80	20.58
	- Deferred tax	-0.03	0.27	0.00	0.27
11	Total Tax Expenses	11.93	5.27	1.80	20.85
12	Net Profit/(Loss) for the period from Continuing Operations (9-11)	31.44	17.19	5.79	61.23
13	Profit/(Loss) from discontinuing operation	0.00	0.00	0.00	0.00
14	Tax expense of discontinuing operations	0.00	0.00	0.00	0.00
15	Profit/(Loss) from discontinuing operations After tax (13-14)	0.00	0.00	0.00	0.00
16	Net Profit/(Loss) for the period (12+15)	31.44	17.19	5.79	61.23
	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
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	B (i) Amount of Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
18	Other Comprehensive Income Net of taxes	0.00	0.00	0.00	0.00
19	Total Comprehensive Income for the period (16+18) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	31.44	17.19	5.79	61.23
20	Details of Equity Share capital				
	Paid Up Share Capital	2161.50	2161.50	2161.50	2161.50
	Face value of Equity Share Capital	5.00	5.00	5.00	5.00
21	Other Equity Excluding Revaluation reserve as at March 31	-	-	-	287.05
22	(i) Earning per share (after extra ordinary items) (of Rs. 5/- each) (not annualised):				
	(a) Basic EPS	0.07	0.04	0.01	0.14
	(b) Diluted EPS	0.07	0.04	0.01	0.14

Cont..2.





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Notes:-

- 1 The above financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 04/08/2023.
- 2 The Auditor of the Company has carried out a "Limited Review" of the financial results for the Quarter ended 30th June, 2023 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and has expressed his unqualified Opinion.
- 3 The above financial Results of the Company for the quarter ended 30th June 2023 are prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013 as amended from time to time.
- 4 The results for the quarter ended 31st March, 2023 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2023 and the unaudited published financial results of nine months year ended 31st December, 2022.
- 5 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.
- 6 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.
- 7 The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.
- 8 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

SHWETKUMAR KORADIYA
Chairman & Managing Director
DIN : 03489858

Place: Surat
Date: 04/08/2023

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., A.C.A., DISA(I.C.A.I.)

Cell : 90338 57745



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 LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023 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

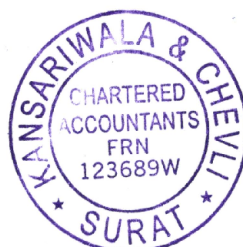
We have reviewed the accompanying Statement of Unaudited Financial Results of **STARLINEPS ENTERPRISES LIMITED** ("The Company") for the quarter ended 30th June, 2023 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and 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 4th August, 2023, 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 our 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 Indian 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. 0123689W

Peer Review No. 011854

UDIN : 23032429BGUYWO2189

Place: Surat

Date: 04/08/2023