



# 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](mailto:info@starlineps.com)

Website: [www.starlineps.com](http://www.starlineps.com)

2<sup>nd</sup> February, 2024

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

**Sub: Standalone Un-audited Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2023 along with Limited Review Report of Statutory Auditor.**

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 following:

1. Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended 31<sup>st</sup> December, 2023 which have been reviewed by the Audit Committee and approved by the Board at their meeting held today i.e., 2<sup>nd</sup> February, 2024; and
2. Limited Review Report issued by the Statutory Auditor of the Company on Unaudited Financial Results for the Quarter ended 31<sup>st</sup> December, 2023.

The Meeting of the Board of Directors of the Company held on Friday, 2<sup>nd</sup> February, 2024 commenced at 03.00 p.m. and concluded at 07:01 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 & Nine Months ended 31<sup>st</sup> December, 2023

(Rs. in lakh except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	(a) Revenue from Operations	532.71	907.09	727.99	1817.25	1506.63	1999.38
	(b) Other Income	7.22	0.00	0.00	7.22	0.00	46.21
2	<b>Total Income (a+b)</b>	<b>539.93</b>	<b>907.09</b>	<b>727.99</b>	<b>1824.47</b>	<b>1506.63</b>	<b>2045.59</b>
3	<b>Expenses</b>						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	810.81	252.20	707.67	1300.49	1322.94	2484.70
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-339.11	483.96	-12.29	227.29	90.14	-566.63
	(d) Employee benefits expense	5.15	3.65	6.00	15.45	16.38	22.11
	(e) Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.26	0.26	0.64	0.78	1.89	2.54
	(g) Other expenses	1.74	4.21	3.57	13.20	15.42	20.79
4	<b>Total expenses</b>	<b>478.85</b>	<b>744.28</b>	<b>706.69</b>	<b>1557.21</b>	<b>1446.76</b>	<b>1963.51</b>
5	<b>Profit/(Loss) before exceptional and extraordinary items and tax (2-4)</b>	<b>61.08</b>	<b>162.81</b>	<b>22.41</b>	<b>267.26</b>	<b>59.87</b>	<b>82.08</b>
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit/(Loss) before extraordinary items and tax (5-6)</b>	<b>61.08</b>	<b>162.81</b>	<b>22.41</b>	<b>267.26</b>	<b>59.87</b>	<b>82.08</b>
8	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit/(Loss) before tax (7-8)</b>	<b>61.08</b>	<b>162.81</b>	<b>22.41</b>	<b>267.26</b>	<b>59.87</b>	<b>82.08</b>
10	<b>Tax Expenses</b>						
	Current tax	15.25	40.75	6.28	87.96	15.58	20.58
	Deffered tax	-0.03	-0.03	0.00	-0.08	0.00	0.27
11	<b>Total Tax Expenses</b>	<b>15.22</b>	<b>40.72</b>	<b>6.28</b>	<b>67.88</b>	<b>15.58</b>	<b>20.85</b>
12	<b>Net Profit/(Loss) for the period from Continuing Operations (9-11)</b>	<b>45.86</b>	<b>122.09</b>	<b>16.13</b>	<b>199.38</b>	<b>44.29</b>	<b>61.23</b>
13	Profit/(Loss) from discontinuing operation	0.00	0.00	0.00	0.00	0.00	0.00
14	Tax expense of discontinuing operations	0.00	0.00	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	0.00	0.00
16	<b>Net Profit/ (Loss) for the period (12+15)</b>	<b>45.86</b>	<b>122.09</b>	<b>16.13</b>	<b>199.38</b>	<b>44.29</b>	<b>61.23</b>
17	<b>Other comprehensive Income</b>						
	A (i) 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
	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
18	<b>Other Comprehensive Income Net of taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
19	<b>Total Comprehensive Income for the period (16+18) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>45.86</b>	<b>122.09</b>	<b>16.13</b>	<b>199.38</b>	<b>44.29</b>	<b>61.23</b>
20	<b>Details of Equity Share capital</b>						
	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	5.00	5.00	5.00	5.00
21	Other Equity Excluding Revaluation reserve	-	-	-	-	-	287.05
22	(i) Earning per share (after extraordinary items) (of Rs. 5/- each) (not annualised):						
	(a) Basic EPS	0.11	0.28	0.05	0.46	0.14	0.14
	(b) Diluted EPS	0.11	0.28	0.05	0.46	0.14	0.14

Cont 2





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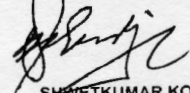
**Notes:-**

- 1 The above Financial Results of the Company for the Quarter and Nine months ended 31st December, 2023 has been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on 02/02/2024.
- 2 The Auditor of the Company has carried out a "Limited Review" on the Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2023 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have expressed his unqualified opinion.
- 3 The Unaudited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standard (IND AS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 4 The Company is engaged in the single segment hence, there is no separate reporting segment in terms of Indian Accounting Standard (IND AS) 108.
- 5 The above Unaudited Standalone Financial Results of the Company will be uploaded on the Company's website i.e. [www.starlineps.com](http://www.starlineps.com) and will also be available on website of the BSE Limited i.e. [www.bseindia.com](http://www.bseindia.com).
- 6 There are no Investors Complaints pending as on 31<sup>st</sup> December, 2023.
- 7 Previous period Figures have been regrouped/reclassified, wherever necessary to confirm to the current period figures.

Place: Surat  
Date : 02/02/2024



FOR STARLINEPS ENTERPRISES LIMITED

  
SHWETKUMAR KORADIYA  
Chairman & Managing Director  
(DIN: 03489858)



H.B. KANSARIWALA B. Com., F.C.A.  
Cell: 98251 18009



**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

A. H. CHEVLI B. Com., F.C.A.  
Cell: 98253 64938

J. A. CHEVLI B. Com., A.C.A., (I.C.A.I.)  
Cell: 90338 57745

**Independent Auditor's Review Report on Unaudited Standalone Quarterly and Year to Date 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**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **STARLINEPS ENTERPRISES LIMITED** ("The Company") for the Quarter and Nine Months ended December 31, 2023 ("the Statement").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 2<sup>nd</sup> February, 2024, 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.
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 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.
4. Based on or review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Accounting Standards ("IND AS") and other recognized accounting practices and policies 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,

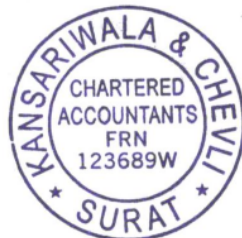
**(H. B. Kansariwala)**  
Partner

Membership No. 032429

Firm Registration No. 123689W

Peer Review No. 011854

UDIN : 24032429BKBFY3013



Place: Surat  
Date: 02.02.2024