



12<sup>th</sup> August, 2022

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 30<sup>th</sup> June, 2022.**

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 30<sup>th</sup> June, 2022 which have been reviewed by the Audit Committee and approved by the Board at their meeting held today i.e., 12<sup>th</sup> August, 2022 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, 12<sup>th</sup> August, 2022 commenced at 04.30 p.m. and concluded at 5:45 p.m.

Kindly take the same on your record and oblige.

Thanking you,

Yours faithfully,  
**For STARLINEPS ENTERPRISES LIMITED**

*Swati Somani*  
**SWATI SOMANI**  
Company Secretary & Compliance Officer  
ACS No.: 68472



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

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**Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June, 2022**

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Year ended
		30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
1	<b>Income</b>				
	(a) Revenue from Operations	292.15	541.80	262.45	1616.67
	(b) Other Income	0.00	25.62	0.00	25.62
	<b>Total Income (a+b)</b>	<b>292.15</b>	<b>567.42</b>	<b>262.45</b>	<b>1642.29</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	244.12	459.63	421.95	1673.26
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	26.02	81.91	-170.42	-135.30
	(d) Employee benefits expense	3.45	7.10	6.45	26.45
	(e) Finance costs	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.61	1.93	0.00	3.17
	(g) Other expenses	10.36	9.17	7.61	34.68
	<b>Total expenses</b>	<b>284.56</b>	<b>559.74</b>	<b>265.59</b>	<b>1602.25</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	7.59	7.68	-3.13	40.04
4	Exceptional items	0.00	0.00	0.00	0.00
5	<b>Profit/(Loss) before extraordinary items and tax (3-4)</b>	<b>7.59</b>	<b>7.68</b>	<b>-3.13</b>	<b>40.04</b>
6	Extraordinary items	0.00	0.00	0.00	0.00
7	<b>Profit/(Loss) before tax (5-6)</b>	7.59	7.68	-3.13	40.04
8	<b>Tax Expenses</b>				
	- Current tax	1.80	2.19	0.00	9.19
	- Deferred tax	0.00	0.00	0.00	0.14
	<b>Total Tax Expenses</b>	<b>1.80</b>	<b>2.19</b>	<b>0.00</b>	<b>9.33</b>
9	<b>Net Profit/(Loss) for the period from Continuing Operations (7-8)</b>	<b>5.79</b>	<b>5.49</b>	<b>-3.13</b>	<b>30.71</b>
10	Profit/(Loss) from discountinuing operation	0.00	0.00	0.00	0.00
11	Tax expense of discountinung operations	0.00	0.00	0.00	0.00
12	<b>Profit/(Loss) from discontinuing operations After tax (10-11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
13	<b>Net Profit/(Loss) for the period (9+12)</b>	<b>5.79</b>	<b>5.49</b>	<b>-3.13</b>	<b>30.71</b>
	<b>Other Comprehensive Income</b>				
14	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
	<b>Other Comprehensive Income Net of taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
15	<b>Total Comprehensive Income for the period (13+14) (Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>5.79</b>	<b>5.49</b>	<b>-3.13</b>	<b>30.71</b>
16	<b>Details of Equity Share capital</b>				
	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
17	Other Equity Excluding Revaluation reserve as at March 31	N.A	N.A	N.A	225.81
18	(i) Earning per share (of Rs. 5/- each) (not annualised):				
	(a) Basic EPS	0.01	0.01	-0.01	0.07
	(b) Diluted EPS	0.01	0.01	-0.01	0.07

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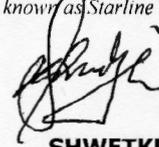
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**Notes:-**

- 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 12th August, 2022.
- 2 The Auditor of the Company has carried out a "Limited Review" of the financial results for the Quarter ended 30th June, 2022 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 2022 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, 2022 are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2022 and the unaudited published financial results of nine months year ended 31st December, 2021.
- 5 The Company has assessed the possible impact of COVID-19 on its financial results based on the internal and external information available upto the date of approval of these financial results and concluded that there is no significant impact of COVID-19 on the operation of the Company during the year under review.
- 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.

**FOR STARLINEPS ENTERPRISES LIMITED**

*(Formerly known as Starline Precious Stone Limited)*



**SHWETKUMAR KORADIYA**  
Chairman & Managing Director  
DIN : 03489858



Place: Surat  
Date: 12/08/2022

H. B. KANSARIWALA B. Com., F.C.A.  
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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 30<sup>TH</sup> JUNE 2022 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**  
(formerly known as Starline Precious Stone Limited)

We have reviewed the accompanying Statement of Unaudited Financial Results of **STARLINEPS ENTERPRISES LIMITED** ("The Company") for the quarter ended 30<sup>th</sup> June, 2022 ("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 12<sup>th</sup> August, 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,

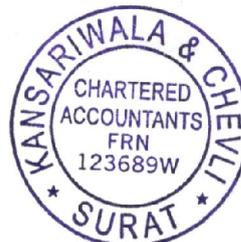
**(H. B. Kansariwala)**  
Partner

Membership No. 032429

Firm Registration No. 123689W

Peer Review No. 011854

UDIN: 22032429AOXJPU8898



Place: Surat

Date: 12/08/2022