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Limited Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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  
Starlite Global Enterprises (India) Limited.

1. We have reviewed the accompanying statement of Consolidated unaudited financial results ('the Statement') of **Starlite Global Enterprises (India) Limited** (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and its share of the net profit after tax and total comprehensive income of its subsidiaries for the quarter and 6 months ended 30<sup>th</sup> September 2024 ("the Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Holding Company's Management and approved by the Company's Board of Directors on 12<sup>th</sup> November 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 (the Act'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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.  
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entities:
- Starlite Global Enterprises (India) Limited, the Parent
  - Starlite Fashions Private Limited, Wholly Owned Subsidiary
  - Starlite Global Enterprises, Wholly Owned Subsidiary Located in FZE-UAE (Foreign Company)
  - Texyarn Starlite, Step Down Subsidiary (Wholly Owned Subsidiary of Foreign Company.)
  - Starlite Global Enterprises Maroc, Step Down Subsidiary (Wholly Owned Subsidiary of Foreign Company).
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for matter as explained in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the 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.

6. **Basis of Qualified Conclusion**

The consolidated unaudited financial results include the interim financial statements/ financial information/ financial results of four subsidiaries as mention in paragraph 4 above, which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results reflect **total revenue of Rs. 89,73,451 and total net profit after tax of Rs. 1,74,726 and total comprehensive income of Rs. 1,74,726** for the period April 1, 2024 to September 30, 2024, as considered in the consolidated unaudited financial results.

These unaudited interim Ind AS financial results and other unaudited financial information have been approved and furnished to us by the Management our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries doesn't include effects of possible adjustments, (if any) that may have been required had the report of subsidiaries Auditors for the period ended on September 30, 2024 been available and accordingly we are unable to comment on the same.

Our opinion is modified in respect of this matter.

For K Y & Co.,  
Chartered Accountants  
Firm Regn. No.: 016381S

  
CA Harikanth Yadav Godha  
Partner  
M.NO.: 223007  
UDIN: 24223007BKBVMN9767  
Place: Hyderabad  
Date: 12<sup>th</sup> November 2024



Starlite Global Enterprises (India) Limited  
CIN: L17110TG1962PLC000915

Registered Office: 603, Shangrila Plaza, Plot no-14  
Road No.2, Banjara Hills, Hyderabad-500034

Website: <http://starliteglobal.in/investors/>


Phone No: +91-40909988; Fax no:+91-40909900 Email id info@starliteglobal.in

Balance Sheet as at Sep 30, 2024

(All amounts in Indian Rupee Lakhs unless otherwise stated)

Particulars	As at Sep 30, 2024	As at March 31, 2023
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	878.83	995.71
Investment Property	1,356.21	1,368.35
Capital work-in-progress	6,120.70	5,593.31
Financial assets		
(i) Investments	74.31	74.31
Deferred Tax Assets (Net)	28.27	17.85
Other non-current assets	34.65	19.92
<b>Total Non Current assets</b>	<b>8,492.97</b>	<b>8,069.45</b>
<b>Current assets</b>		
Inventories	1,588.95	1,588.95
<b>Financial assets</b>		
(i) Loans	154.37	149.13
(ii) Trade receivables	390.23	210.72
(iii) Cash and cash equivalents	40.44	0.86
(iv) Bank balances other than cash and cash equivalents	1.20	1.16
(v) Investments	948.43	1,029.60
(vi) Other current financial assets	-	-
Other current assets	304.88	191.99
<b>Total current assets</b>	<b>3,428.50</b>	<b>3,172.41</b>
<b>Total Assets</b>	<b>11,921.47</b>	<b>11,241.86</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	397.28	397.28
Retained Earnings	2,145.68	1,965.59
Other Components of Equity	1,705.10	1,705.10
<b>Total Equity</b>	<b>4,248.06</b>	<b>4,067.97</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	1,642.33	1,764.07
(ii) Trade payables	-	-
Long term provisions	-	-
Other Non- Current Liabilities	3,024.88	3,151.43
Deferred Tax liability (Net)	-	-
<b>Total non-current liabilities</b>	<b>4,667.21</b>	<b>4,915.50</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Other current financial liabilities	2,674.71	1,949.75
Short term provisions	-	-
Current tax liability	211.83	133.85
Other current liabilities	119.66	174.79
<b>Total current liabilities</b>	<b>3,006.20</b>	<b>2,258.39</b>
<b>Total Liabilities</b>	<b>7,673.41</b>	<b>7,173.89</b>
<b>Total Equity and Liabilities</b>	<b>11,921.47</b>	<b>11,241.86</b>

For and on behalf of the Board of Directors  
Starlite Global Enterprises (India) Limited



Sanjay Patwar  
Managing Director  
DIN: 00253330



Starlite Global Enterprises (India) Limited

CIN: L17110TG1962PLC000915

Registered Office: 603, Shangrila Plaza, Plot no-14

Road No.2, Banjara Hills, Hyderabad-500034

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Statement of Profit and Loss for the period Half Year ended 30th, Sep 2024

(All amounts in Indian Rupee Lakhs unless otherwise stated)

Particulars	Notes	Half Year ended Sep 30, 2024	Year ended March 31, 2024
<b>Income</b>			
Revenue from Operations	24	496.22	931.55
Other Income	25	221.31	388.96
Finance Income	26	0.04	9.45
<b>I. Total Income</b>		<b>717.57</b>	<b>1,329.96</b>
<b>Expenses</b>			
Cost of Sale of Land	27	-	-
Employee benefits expense	28	73.85	148.70
Operating & Other expenditure	29	210.00	442.06
Depreciation and amortisation expense	30	131.20	284.86
Finance costs	31	54.88	54.68
<b>II. Total expenses</b>		<b>469.93</b>	<b>930.30</b>
<b>III. Profit/(loss) before exceptional items and tax (I-II)</b>		<b>247.64</b>	<b>399.66</b>
<b>IV. Exceptional Items</b>		-	-
<b>III. Profit/(loss) before exceptional items and tax (I-II)</b>		<b>247.64</b>	<b>399.66</b>
<b>IV. Tax expenses</b>			
(i) Current tax		77.98	133.85
(ii) Deferred tax Expense/(Income)		(10.43)	(67.13)
<b>Income Tax Expense</b>		<b>67.55</b>	<b>66.72</b>
<b>V. Net profit/(Loss) for the year (III-IV)</b>		<b>180.09</b>	<b>332.94</b>
<b>VI. Other comprehensive income (OCI)</b>			
(A) Items that will be reclassified to profit or loss		-	-
(B) Items that will not be reclassified to profit or loss		-	-
<b>Other comprehensive income for the year , net of income tax</b>		<b>-</b>	<b>-</b>
<b>VII. Total comprehensive income for the year (V+VI)</b>		<b>180.09</b>	<b>332.94</b>
<b>VIII. Earnings/ (loss) per share:</b>			
(a) Basic		4.53	8.38
(b) Diluted		4.53	8.38

For and on behalf of the Board of Directors  
Starlite Global Enterprises (India) Limited

  
Sanjay Patwardhan  
Managing Director  
DIN: 00253330



Place: Hyderabad

Date: November 12, 2024

Starlite Global Enterprises (India) Limited  
CIN: L17110TG1962PLC000915  
Registered Office: 603, Shangrila Plaza, Plot no-14  
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Cashflow statement for the period Half year ended Sep 30th, 2024  
(All amounts in Indian Rupee Lakhs unless otherwise stated)

Sno:	Particulars	Half Year ended Sep 30, 2024	Year ended March 31, 2024
A.	<b>Cash flow from operating activities</b>		
	Profit/(Loss) before tax and exceptional items	247.64	399.66
	Adjustment to reconcile profit/(Loss) before tax to net cash flows:		
	Depreciation and amortisation expense	131.20	284.86
	Finance Income	(0.04)	(0.06)
	Finance Cost	54.82	53.62
	Interest Income from loans to subsidiaries	(4.24)	(7.97)
	Customer Amenities balances Written back	(29.05)	(70.60)
	Advance from DiJava Malind JV(Mauritius) Pvt Ltd Written back	(127.26)	(254.53)
	Mark to Market (Gains)/Loss	(27.07)	(32.81)
	Credit Balance Written Back	(17.87)	(4.16)
	Debit Balance Written off	0.04	0.95
	Dividend Income from Financial Assets	(0.67)	(1.07)
	Unrealised Loss/(Gains) on Foreign Exchange	(0.76)	0.63
	<b>Operating profit before working capital changes</b>	<b>226.74</b>	<b>368.51</b>
	<b>Movements in working capital</b>		
	(Increase)/ Decrease in Inventories	-	-
	(Increase)/ Decrease in Non Current Assets	(14.73)	(3.97)
	(Increase)/ Decrease in Trade receivables	(179.55)	46.83
	(Increase)/ Decrease in other current financial assets	-	0.54
	(Increase)/ Decrease in other current assets	(112.87)	109.53
	Increase/ (Decrease) in Non current Liabilities	18.58	9.92
	Increase/ (Decrease) in Other current Liabilities	(26.09)	(30.78)
	Increase/ (Decrease) in current Financial Liabilities	718.05	807.87
	<b>Cash generated from operations</b>	<b>403.39</b>	<b>939.94</b>
	Direct taxes paid	-	(22.99)
	<b>Net cash generated from operating activities (A)</b>	<b>630.13</b>	<b>1,285.47</b>
B.	<b>Cash flows from investing activities</b>		
	Purchase of property, plant and equipment	(2.19)	(10.42)
	Capital Work in progress	(527.39)	(1,042.69)
	(Increase)/ Decrease in Investments	108.24	(917.68)
	(Increase)/ Decrease in Bank balances other than cash and cash equivalents	-	2.74
	Loan to Wholly Owned subsidiary	(0.24)	(16.38)
	Interest received from Wholly Owned subsidiary	-	7.97
	Dividend Income	0.67	1.07
	<b>Net cash used in investing activities (B)</b>	<b>(420.91)</b>	<b>(1,975.39)</b>
C.	<b>Cash flows from financing activities</b>		
	Proceeds from long term borrowings	-	744.06
	(Repayment)/ proceeds of long term borrowings	(113.89)	-
	Finance Cost	(35.75)	(53.62)
	<b>Net cash generated/(used in) from financing activities (C)</b>	<b>(169.64)</b>	<b>690.44</b>
	<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>39.58</b>	<b>0.51</b>
	Cash and cash equivalents at the beginning of the year	0.86	0.35
	<b>Cash and cash equivalents at the end of the year</b>	<b>40.44</b>	<b>0.86</b>
	<b>Components of cash and cash equivalents</b>		
	Cash on hand	2.84	0.63
	Balances with banks		
	Current accounts	37.60	0.23
	<b>Total cash and cash equivalents (refer note 11)</b>	<b>40.44</b>	<b>0.86</b>

**Notes:**

- The above Cash Flow Statement has been prepared under the Indirect method as set out in IND AS -7 on Statement of Cash Flows notified under Section 133 of the Companies Act, 2013 ( the Act ) (Companies (Indian Accounting Standards ) Rules 2015, as amended
- Figures in brackets indicate cash outflow

For and on behalf of the Board of Directors  
STARLITE GLOBAL ENTERPRISES  
(INDIA) LIMITED


Sanjay Patwari  
Managing Director  
DIN: 00253330

Place: Hyderabad  
Date: November 12, 2024

Rs.In Lakhs

Statement of Standalone Unaudited/Audited Results for the Quarter and Year Ended 30.09.2024						
PARTICULARS	QUARTER ENDED			6 MONTH YEAR ENDED		YEAR ENDED
	3 Months ended 30.09.2024	3 Months ended 30.06.2024	Corresponding 3 months ended 30.09.2023	Year to date figures for current period ended 30th Sep 2024	Year to date figures for current period ended 30th Sep 2023	As at for the Year Ended 31st March 2024
	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
<b>1 INCOME FROM OPERATIONS</b>						
a) Revenue from Operations	239.88	256.34	207.43	496.22	440.26	931.55
b) Other income	101.77	119.54	9.08	221.31	22.24	388.96
c) Finance Income	0.04	-	-	0.04	0.49	9.45
<b>Total Income from Operations</b>	<b>341.69</b>	<b>375.88</b>	<b>216.51</b>	<b>717.57</b>	<b>462.99</b>	<b>1,329.96</b>
<b>2 EXPENSES</b>						
a) Cost of land sold	-	-	-	-	-	-
b) Purchases of stock in trade	-	-	-	-	-	-
c) Changes in inventories of F.C., A.I.P. and Stock in trade	-	-	-	-	-	-
d) Employee benefits expenses	37.05	36.80	30.26	73.85	61.01	148.70
e) Finance Cost	27.29	27.59	5.61	54.88	15.57	54.68
f) Depreciation & amortisation expenses	65.62	65.58	64.14	131.20	141.90	284.86
g) other expenses	112.45	97.55	109.71	210.00	190.61	442.06
<b>Total Expenses</b>	<b>242.41</b>	<b>227.52</b>	<b>209.72</b>	<b>469.93</b>	<b>409.09</b>	<b>930.30</b>
<b>3 Exceptional Items</b>						
<b>4 Profit before tax</b>	<b>99.28</b>	<b>148.36</b>	<b>6.79</b>	<b>247.64</b>	<b>53.90</b>	<b>399.66</b>
<b>5 Tax Expenses</b>						
a) Current tax	40.14	37.84	10.78	77.98	30.79	133.85
b) Deferred tax	(5.21)	(5.22)	(16.45)	(10.43)	(10.78)	(67.13)
c) MAT Credit Entitlements	-	-	-	-	-	-
<b>Total tax</b>	<b>34.93</b>	<b>32.62</b>	<b>(5.67)</b>	<b>67.55</b>	<b>20.01</b>	<b>66.72</b>
<b>6 Net Profit for the period</b>	<b>64.35</b>	<b>115.74</b>	<b>12.46</b>	<b>180.09</b>	<b>33.89</b>	<b>332.94</b>
<b>7 Other Comprehensive income</b>						
<b>8 Paid Up equity share Capital (F.V.Rs.10)</b>	<b>397.28</b>	<b>397.28</b>	<b>397.28</b>	<b>397.28</b>	<b>397.28</b>	<b>397.28</b>
<b>9 Earning Per share</b>						
Basic EPS	1.62	2.91	0.31	4.53	0.85	8.38
Diluted EPS	1.62	2.91	0.31	4.53	0.85	8.38

- Results for the quarter & Year ended 30th Sep ,2024 are in compliance with Indian Accounting Standards (IND AS)
- The above Financial Results have been reviewed and recommended by audit Committee and approved by the Board of Directors by their respective meeting held on 12th Nov, 2024.
- During the quarter, Finance Cost amounting to Rs. 30.98 Lakhs has been Capitalized as per Ind AS 23-Borrowing Cost
- During the quarter, the Company has written back a liability of Rs 63.63 Lakhs (Quarter and Year ended 31 03 2024 - 254.53 Lakhs) towards deposit received from a developer at one of its site, since in view of the management the same is long outstanding and the outcome of the case will be favourable to the Company and the same will not be required to be paid to the developer
- Previous year figures have been regrouped/rearranged wherever considered necessary.

  
 For and on behalf of the Board of Directors  
 STARLITE GLOBAL ENTERPRISES (INDIA) LTD  
 HYDERABAD  
 Sanjay Patwari  
 Managing Director  
 DIN/00253330

Place: Hyderabad  
Date: 12/11/2024

**STARLITE GLOBAL ENTERPRISES (INDIA) LTD. (CIN: L17110TG1962PLC000915)**

#603, Shangrila Plaza, Plot No. 14, Road No. 2, Banjara Hills, Hyderabad 500 034, India  
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www.starlitegroup.co.in

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 30TH SEP 2024					
PARTICULARS	QUARTER ENDED			6 MONTHS YEAR ENDED	YEAR ENDED
	As at for the Quarter Ended 30th Sep 2024	As at for the Quarter Ended 30th Jun 2024	Corresponding Three Month Ended in the Previous Year 30th Sep 2023	Year to date figures for current period ended 30th Sep 2024	As at for the Year Ended 31 st March 2024
	(UnAudited)	(UnAudited)	(Audited)	(UnAudited)	(Audited)
<b>Segment Revenue</b>					
a) Rental Income	174.03	172.00	141.40	346.03	611.29
b) Sale of Land	-	-	-	-	-
c) Sale of Solar Power	65.84	84.34	66.02	150.18	320.26
d) Total	239.87	256.34	207.42	496.21	931.55
Less: Inter segment revenue	-	-	-	-	-
<b>Total Revenue from Operations</b>	239.87	256.34	207.42	496.21	931.55
<b>Segment Results</b>					
a) Rental Income	56.93	57.70	33.48	114.63	143.31
b) Sale of Land	-	-	-	-	-
c) Sale of Solar Power	17.69	37.28	25.17	54.97	115.46
d) Total	74.62	94.98	58.65	169.60	258.77
e) Less:					
i) Interest & Finance Charges	-	-	-	-	-
ii) Other unallocable expenditure net off un-allocable income	24.65	53.38	(51.87)	78.03	140.89
f) Add/ Less: Extraordinary Income/Loss					
<b>Total Profit before Tax</b>	99.28	148.36	6.78	247.64	399.66
<b>Segment Assets</b>					
a) Rental Income	1,862.18	1,789.61	1,860.19	1,862.18	1,836.72
b) Sale of Land	1,601.97	1,602.09	1,602.54	1,601.97	1,602.25
c) Sale of Solar Power	625.87	573.71	530.08	625.87	553.05
d) Un-allocable Corporate Assets	7,831.45	7,553.61	5,821.81	7,831.45	7,249.84
e) Total Segment Assets	11,921.47	11,519.02	9,814.62	11,921.47	11,241.86
<b>Segment Liabilities</b>					
a) Rental Income	134.04	138.36	524.08	134.04	494.39
b) Sale of Land	2,953.49	3,026.44	3,415.87	2,953.49	1,112.59
c) Sale of Solar Power	-	-	-	-	-
d) Un-allocable Corporate Liabilities	4,585.88	4,170.50	2,105.74	4,585.88	5,566.91
e) Total Segment Liabilities	7,673.41	7,335.30	6,045.69	7,673.41	7,173.89

**Notes**

- The above Financial Results have been reviewed and recommended by audit Committee and approved by the Board of Directors by their respective meeting held on 12th Nov, 2024.
- Previous year figures have been regrouped/rearranged wherever considered necessary
- The Company has adopted Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs from 1st April 2019 with a transition date of 1st April, 2018 and according these financial results have been prepared in accordance with the Company (Indian Accounting Standards) Rues.2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013

For and on behalf of the Board of Directors  
 STARLITE GLOBAL ENTERPRISES  
 (INDIA) LIMITED

Sanjay Patwari  
 Managing Director  
 DIN: 00253330

Place: Hyderabad  
 Date: 12/11/2024

**STARLITE GLOBAL ENTERPRISES (INDIA) LTD. [CIN: L17110TG1962PLC000915]**

2

Limited Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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  
Starlite Global Enterprises (India) Limited.

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **Starlite Global Enterprises (India) Limited** ('the Company') for the quarter and 6 months ended 30<sup>th</sup> September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on 12<sup>th</sup> November 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 ('the Act') read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial results, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and as per the presentation requirements of the SEBI Circulars, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the 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 K Y & Co.,  
Chartered Accountants  
Firm Regn. No.: 016381S



CA Harikanth Yadav Godha  
Partner  
M.NO.: 223007  
UDIN: 24223007BKBVMM1614

Place: Hyderabad  
Date: 12<sup>th</sup> November 2024

**Starlite Global Enterprises (India) Limited**  
**CIN: L17110TG1962PLC000915**  
**Registered Office: 603, Shangrila Plaza, Plot no-14**  
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**Website: <http://starliteglobal.in/investors/>**  
**Phone No: +91-40909988; Fax no:+91-40909900 Email id info@starliteglobal.in**  
**Consolidated Balance Sheet as at Sep 30, 2024**

(All amounts in Indian Rupees lakhs, unless otherwise stated)

Particulars	As at Sep 30, 2024	As at March 31, 2024
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	878.83	995.72
Investment Property	2,087.88	2,107.70
Capital work-in-progress	6,761.41	6,161.27
Financial assets		
(i) Investments	-	-
Deferred Tax Assets (Net)	28.27	17.85
Other non-current assets	34.65	20.97
<b>Total Non Current assets</b>	<b>9,791.04</b>	<b>9,303.51</b>
<b>Current assets</b>		
Inventories	1,588.95	1,588.95
<b>Financial assets</b>		
(i) Loans	-	26.24
(ii) Trade receivables	390.23	210.72
(iii) Cash and cash equivalents	108.16	53.39
(iv) Bank balances other than cash and cash equivalents	1.20	1.16
(v) Investments	976.82	1,051.87
(vi) Other current financial assets	-	-
Other current assets	310.72	202.93
<b>Total current assets</b>	<b>3,376.08</b>	<b>3,135.26</b>
<b>Total Assets</b>	<b>13,167.12</b>	<b>12,438.77</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	397.28	397.28
Retained Earnings	2,953.58	2,771.73
Other Components of Equity	1,860.72	1,830.14
	<b>5,211.58</b>	<b>4,999.15</b>
Total Equity Attributable to Equity Shareholders of Company(SGEIL)	5,211.58	4,999.15
Non Controlling Interest	-	-
<b>Total Equity</b>	<b>5,211.58</b>	<b>4,999.15</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	1,642.33	1,764.07
Other Non- Current Liabilities	3,400.62	3,519.68
Deferred Tax liability (Net)	-	-
<b>Total non-current liabilities</b>	<b>5,042.95</b>	<b>5,283.75</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Other current financial liabilities	2,532.46	1,803.36
Current tax liability	215.53	136.89
Other current liabilities	164.60	215.62
<b>Total current liabilities</b>	<b>2,912.59</b>	<b>2,155.87</b>
<b>Total Liabilities</b>	<b>7,955.54</b>	<b>7,439.62</b>
<b>Total Equity and Liabilities</b>	<b>13,167.12</b>	<b>12,438.77</b>

For and on behalf of the Board of Directors  
Starlite Global Enterprises (India) Limited

Sanjay Patwari  
Managing Director  
DIN: 00253330

Place: Hyderabad  
Date: November 12, 2024

Starlite Global Enterprises (India) Limited

CIN: L17110TG1962PLC000915

Registered Office: 603, Shangrila Plaza, Plot no-14

Road No.2, Banjara Hills, Hyderabad-500034

Website: <http://starliteglobal.in/investors/>

Phone No: +91-40909988; Fax no:+91-40909900 Email id info@starliteglobal.in

Consolidated Statement of Profit and Loss for the period Half Year ended Sep 30, 2024

(All amounts in Indian Rupees lakhs, unless otherwise stated)

Particulars	Half Year ended Sep 30, 2024	Year ended March 31, 2024
<b>Income</b>		
Revenue from Operations	555.45	1,127.19
Other Income	239.37	409.33
Finance Income	0.04	9.69
<b>I. Total Income</b>	<b>794.86</b>	<b>1,546.21</b>
<b>Expenses</b>		
Cost of Material Consumed	39.08	118.00
Changes in Inventories	-	27.52
Employee benefits expense	84.94	169.83
Operating & Other expenditure	229.45	462.73
Depreciation and amortisation expense	138.89	301.37
Finance costs	52.43	61.39
<b>II. Total expenses</b>	<b>544.79</b>	<b>1,140.84</b>
<b>III. Profit/(loss) before exceptional items and tax (I-II)</b>	<b>250.07</b>	<b>405.38</b>
<b>IV. Exceptional Items</b>	-	-
<b>V. Profit/(loss) after exceptional items and tax (III+IV)</b>	<b>250.07</b>	<b>405.38</b>
<b>VI. Tax expenses</b>		
(i) Current tax	78.65	136.89
(ii) Deferred tax	(10.43)	(67.13)
<b>Income Tax Expense</b>	<b>68.22</b>	<b>69.76</b>
<b>VII. Profit for the year (V-VI)</b>	<b>181.85</b>	<b>335.62</b>
<b>Other comprehensive income (OCI)</b>		
(A) Items that will be reclassified to profit or loss	-	-
(B) Items that will not be reclassified to profit or loss	-	-
<b>VIII. Total Other Comprehensive income</b>	-	-
<b>IX. Total Comprehensive income (VII+VIII)</b>	<b>181.85</b>	<b>335.62</b>
<b>X. Total Comprehensive income Attributable to</b>		
(i) Owners of Parent Company(SGEIL)	181.85	335.62
(i) Non Controlling Interests	-	-
	<b>181.85</b>	<b>335.62</b>
<b>XI. Earnings/ (loss) per share:</b>		
(a) Basic	4.58	8.45
(b) Diluted	4.58	

For and on behalf of the Board of Directors

Starlite Global Enterprises (India) Limited




Sanjay Patwari  
Managing Director  
DIN: 00253330

Place: Hyderabad

Date: November 12, 2024

Sno:	Particulars	Half Year ended Sep 30, 2024	Year ended March 31, 2024
A.	<b>Cash flow from operating activities</b>		
	Profit/(Loss) before tax and exceptional items	250.07	405.37
	Adjustment to reconcile profit/(Loss) before tax to net cash flows:		
	Depreciation and amortisation expense	138.89	301.37
	Finance Income	(0.04)	(9.69)
	Finance Cost	52.43	61.39
	Interest Expenses from loans Related Party	-	-
	Customer Liability For Amenities Written Back	(29.05)	(70.60)
	Advances from Dujava Malind JV (Mauritius) Ltd-Written Back	(127.26)	(254.53)
	Unrealised foreign exchange gain on Foreign Currency Translation Reserve	30.58	98.18
	Mark to Market Gain/Loss	(27.07)	(32.81)
	Dividend Income from Financial Assets measured at FVTPL	(0.67)	(1.07)
	Credit Balance Written Back	(18.97)	(4.16)
	Debit Balance Written off	1.09	0.95
	<b>Operating profit before working capital changes</b>	<b>270.00</b>	<b>494.40</b>
	<b>Movements in working capital</b>		
	(Increase)/ Decrease in Inventories	-	27.52
	(Increase)/ Decrease in Loans	26.24	107.78
	(Increase)/ Decrease in Trade receivables	(180.60)	46.83
	(Increase)/ Decrease in other current assets	(107.79)	132.02
	(Increase)/ Decrease in other non current assets	(13.68)	(21.82)
	Increase/ (Decrease) in Non current Liabilities	27.17	(98.09)
	Increase/ (Decrease) in Other Current Liabilities	(21.97)	(36.79)
	<b>Cash generated from operations</b>	<b>(270.63)</b>	<b>157.45</b>
	Direct taxes paid	-	(71.74)
	<b>Net cash generated from operating activities (A)</b>	<b>(0.63)</b>	<b>580.11</b>
B.	<b>Cash flows from investing activities</b>		
	Purchase of property, plant and equipment	(2.18)	(10.40)
	Purchase of Investment Property	-	-
	Capital Work in progress	(600.14)	(1,285.46)
	Proceeds from Sale of Assets	-	-
	Loss/(gain) on disposal of property, plant and equipment (net)	-	-
	(Increase)/ Decrease in Bank balances other than cash and cash equivalents	-	2.68
	(Increase)/ Decrease in Non Current Investments	-	-
	(Increase)/ Decrease in Current Investments	102.12	(939.95)
	Dividend Income	0.67	1.07
	Interest Income	-	9.69
	<b>Net cash used in investing activities (B)</b>	<b>(499.53)</b>	<b>(2,222.37)</b>
C.	<b>Cash flows from financing activities</b>		
	Proceeds/(Repayment) of long term borrowings	(189.87)	744.06
	Movement in current financial Liabilities	798.17	924.28
	Finance Cost	(53.37)	(61.39)
	Interest Income from loans to Related Party	-	-
	Foreign Exchange Gains/(Loss)	-	-
	<b>Net cash generated/(used in) from financing activities (C)</b>	<b>554.93</b>	<b>1,606.95</b>
	<b>Net (decrease)/increase in cash and cash equivalents (A+B+C)</b>	<b>54.77</b>	<b>(35.31)</b>
	Cash and cash equivalents at the beginning of the year	53.39	88.70
	<b>Cash and cash equivalents at the end of the year</b>	<b>108.16</b>	<b>53.39</b>
	<b>Components of cash and cash equivalents</b>		
	Cash on hand	5.20	1.66
	Balances with banks (in Current accounts)	102.96	51.73
	<b>Total cash and cash equivalents (refer note)</b>	<b>108.16</b>	<b>53.39</b>

**Notes:**

- The above Cash Flow Statement has been prepared under the Indirect method as set out in IND AS-7 on Statement of Cash Flows notified under Section 133 of the Companies Act, 2013 (the Act) (Companies (Indian Accounting Standards) Rules 2015, as amended)
- Figures in brackets indicate cash outflow


For and on behalf of the Board of Directors  
STARLITE GLOBAL ENTERPRISES  
(INDIA) LIMITED



Sampay Jetwari  
Managing Director  
DIN: 00253330

Place: Hyderabad

Date: November 12, 2024

Statement of Consolidated Unaudited/Audited Results for the Quarter and Year Ended 30.09.2024							Rs in lakhs
PARTICULARS	QUARTER ENDED			6 MONTH YEAR ENDED		YEAR ENDED	
	3 Months ended 30.09.2024	3 Months ended 30.06.2024	Corresponding 3 months ended 30.09.2023	Year to date figures for current period ended 30th Sep 2024	Year to date figures for current period ended 30th Sep 2023	As at for the Year Ended 31st March 2024	
	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(UnAudited)	(Audited)	
<b>INCOME FROM OPERATIONS</b>							
a) Revenue from Operations	299.11	256.34	289.19	555.45	606.17	1,127.19	
b) Other income	94.58	144.79	11.73	239.37	26.94	409.33	
c) Finance Income	0.04	-	-	0.04	0.49	9.69	
<b>Total Income from Operations</b>	<b>393.73</b>	<b>401.13</b>	<b>300.92</b>	<b>794.86</b>	<b>633.60</b>	<b>1,546.21</b>	
<b>2 EXPENSES</b>							
a) Cost of land sold	-	-	-	-	-	-	
b) Purchases of stock in trade	39.08	-	26.30	39.08	95.60	118.00	
c) Changes in inventories of F.G.,W.I.P and Stock in trade	-	-	27.52	-	27.52	27.52	
d) Employee benefits expenses	42.61	42.33	34.01	84.94	68.51	169.83	
e) Finance Cost	23.13	29.30	7.30	52.43	18.67	61.39	
f) Depreciation & amortisation expenses	69.48	69.41	80.17	138.89	157.93	301.37	
g) other expenses	118.24	111.21	112.76	229.45	203.15	462.73	
<b>Total Expenses</b>	<b>292.54</b>	<b>252.25</b>	<b>288.06</b>	<b>544.79</b>	<b>571.38</b>	<b>1,140.84</b>	
<b>3 Exceptional Items</b>							
<b>4 Profit before tax</b>	<b>101.19</b>	<b>148.88</b>	<b>12.86</b>	<b>250.07</b>	<b>62.22</b>	<b>405.37</b>	
<b>5 Tax Expenses</b>							
a) Current tax	39.33	39.32	11.04	78.65	32.13	136.89	
b) Deferred tax	(5.21)	(5.22)	(16.45)	(10.43)	(10.78)	(67.13)	
c) MAT Credit Entitlements	-	-	-	-	-	-	
<b>Total tax</b>	<b>34.12</b>	<b>34.10</b>	<b>(5.41)</b>	<b>68.22</b>	<b>21.35</b>	<b>69.76</b>	
<b>6 Net Profit for the period</b>	<b>67.07</b>	<b>114.78</b>	<b>18.27</b>	<b>181.85</b>	<b>40.88</b>	<b>335.61</b>	
<b>7 Other Comprehensive income</b>							
<b>8 Paid Up equity share Capital (F.V.Rs.10)</b>	<b>397.28</b>	<b>397.28</b>	<b>397.28</b>	<b>397.28</b>	<b>397.28</b>	<b>397.28</b>	
<b>9 Earning Per share</b>							
Basic EPS	1.69	2.89	0.46	4.58	1.03	8.45	
Duiltd EPS	1.69	2.89	0.46	4.58	1.03	8.45	
1 Results for the quarter & year ended 30th Sep, 2024 are in compliance with Indian Accounting Standards (IND AS)							
2 The above Consolidated Financial Results have been reviewed and recommended by audit Committee and approved by the Board of Directors by their respective meeting held on 12th Nov, 2024.							
3 Previous year figures have been regrouped/rearranged wherever considered necessary.							
<p>For and on behalf of the Board of Directors STARLITE GLOBAL ENTERPRISES (INDIA) LIMITED</p>  <p>Sanjay Patwardhan Managing Director DIN: 00253330</p>							
Place: Hyderabad Date: 12/11/2024							

STARLITE GLOBAL ENTERPRISES (INDIA) LTD. [CIN: L17110TG1962PLC000915]