K Y & Co.

Chartered Accountants

Plot No 14, M-06, Mezzanine Floor
Shangrila Plaza, Road No 2
Banjara Hills, Hyderabad - 500034
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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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

Starlite Global Enterprises (India) Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **Starlite Global Enterprises (India) Limited** (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we

have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 05 to the accompanying financial results regarding the Scheme of Amalgamation approved by the Hon'ble NCLT. The approval of Form INC-28 with the Registrar of Companies is received on May 21, 2026. However the Company has not given effect to the Scheme in the accompanying financial results for the year ended March 31, 2026 on account of the reasons as more clearly mentioned in the aforesaid note. Our conclusion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Hyderabad * K Y & Co. * Chartered Accountants
FRN 015381S

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For K Y & Co.,
Chartered Accountants
Firm Reg. No.: 016381S
Peer Review No.: 020397

CA Harikanth Yadav Godha
Partner
M.NO.: 223007
UDIN: 26223007YQJIKX8318

Place: Hyderabad
Date: May 28, 2026

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 Mar 31st, 2026

(All amounts in Indian Rupee Lakhs unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-current assets		
Property, plant and equipment	841.04	769.57
Investment Property	1,319.81	1,344.08
Capital work-in-progress	8,388.67	6,621.53
Intangible assets		
Financial assets		
(i) Investments	74.31	74.31
Deferred Tax Assets (Net)	-	-
Other non-current assets	27.57	34.65
Total Non Current assets	**10,651.40**	**8,844.15**
Current assets		
Inventories	1,487.56	1,642.64
Financial assets		
(i) Loans	384.87	164.62
(ii) Trade receivables	77.04	395.83
(iii) Cash and cash equivalents	0.89	28.62
(iv) Bank balances other than cash and cash equivalent	3.35	1.25
(v) Investments	1,320.97	762.16
(vi) Other current financial assets	-	-
Other current assets	592.72	625.82
Total current assets	**3,867.39**	**3,620.94**
Total Assets	**14,518.79**	**12,465.09**
EQUITY & LIABILITIES		
Equity		
Equity share capital	397.28	397.28
Retained Earnings	2,606.08	2,267.02
Other Components of Equity	1,695.14	1,705.10
Total Equity	**4,698.50**	**4,369.39**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	1,723.61	1,514.72
(ii) Trade payables	-	-
Long term provisions	-	-
Other Non- Current Liabilities	6,626.66	5,671.54
Deferred Tax liabilty (Net)	102.00	29.96
Total non-current liabilities	**8,452.28**	**7,216.22**
Current liabilities		
Financial liabilities		
(i) Borrowings	295.22	310.83
(ii) Other current financial liabilities	873.34	271.64
Short term provisions	-	-
Current tax liability	118.04	148.56
Other current liabilities	81.41	148.42
Total current liabilities	**1,368.02**	**879.46**
Total Liabilities	**9,820.30**	**8,095.68**
Total Equity and Liabilities	**14,518.79**	**12,465.08**
Summary of significant accounting policies		

STARLITE GLOBAL ENTERPRISES (INDIA) LIMITED HYDERABAD

Sanjay Patwari
Managing Director
DIN: 00253330

Place: Hyderabad
Date: May 28, 2026

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

Statement of Profit and Loss for the period Year ended 31st, Mar 2026

(All amounts in Indian Rupee Lakhs unless otherwise stated)

Particulars	Notes	Year ended March 31, 2026	Year ended March 31, 2025
Income			
Revenue from Operations	24	1,283.43	1,024.73
Other Income	25	351.00	403.82
Finance Income	26	16.52	14.76
I. Total Income		**1,650.96**	**1,443.31**
Expenses			
Purchases		58.11	-
Changes in inventory	27	155.08	-
Employee benefits expense	28	159.87	143.01
Operating & Other expenditure	29	538.46	497.51
Depreciation and amortisation expense	30	170.51	263.48
Finance costs	31	125.80	109.02
II. Total expenses		**1,207.84**	**1,013.02**
III. Profit/(loss) before exceptional items and tax (I-II)		**443.12**	**430.29**
IV. Exceptional Items		-	-
III. Profit/(loss) before exceptional items and tax (I-II)		**443.12**	**430.29**
IV.Tax expenses			
(i) Current tax		118.04	148.56
(ii) Deferred tax Expense/ (Income)		(4.02)	(19.69)
Income Tax Expense		**114.02**	**128.87**
V. Net profit/(Loss) for the year (III-IV)		**329.10**	**301.42**
VI. Other comprehensive income (OCI)			
(A) Items that will be reclassified to profit or loss		-	-
(B) Items that will not be reclassified to profit or loss		-	-
Other comprehensive income for the year , net of income tax		-	-
VII. Total comprehensive income for the year (V+VI)		**329.10**	**301.42**
VIII. Earnings/ (loss) per share:			
(a) Basic		8.28	7.59
(b) Diluted		8.28	7.59

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

STARLITE GLOBAL ENTERPRISES (INDIA) LIMITED HYDERABAD

Sanjay Patwari
Managing Director
DIN: 00253330

Place: Hyderabad
Date: May 28, 2026

Starlite Global Enterprises (India) Limited
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Cashflow statement for the period year ended Sep 31st, 2026
(All amounts in Indian Rupee Lakhs unless otherwise stated)

Sno:	Particulars		Year ended March 31, 2026	Year ended March 31, 2025
A.	**Cash flow from operating activities**			
	Profit/(Loss) before tax and exceptional items		443.12	430.29
	Adjustment to reconcile (profit)/Loss before tax to net cash flows:			
	Depreciation and amortisation expense		170.51	263.48
	Finance Income		(0.13)	(0.08)
	Finance Cost		125.06	108.00
	Interest Income from loans to subsidiaries		(15.40)	(8.66)
	Interest on IT Refund		0.55	
	Customer Aminities balances Written back		-	(58.09)
	Advance from Dijava Malind JV(Mauritius) Pvt Ltd Written back		(254.53)	(254.53)
	Mark to Market (Gains)/Loss		(5.23)	(13.53)
	Credit Balance Written Back		(2.76)	(17.93)
	Debit Balance Written off		0.29	0.53
	Dividend Income from Financial Assets		(1.58)	(0.86)
	Unrealised Loss/(Gains) on Foreign Exchange		(24.10)	(3.59)
	(Profit)/Loss On Sale Of Motor Vehicle		-	(8.61)
	Operating profit before working capital changes		**435.79**	**436.42**
	Movements in working capital			
	(Increase)/ Decrease in Inventories		155.08	(46.90)
	(Increase)/ Decrease in Non Current Assets		7.08	(14.73)
	(Increase)/ Decrease in Trade receivables		318.79	(185.64)
	(Increase)/ Decrease in other current assets		33.10	(433.84)
	Increase/ (Decrease) in Non current Liabilities		1,209.65	2,774.64
	Increase/ (Decrease) in Other current Liabilities		(64.25)	49.65
	Increase/ (Decrease) in current Financial Liabilities		601.72	(1,369.29)
	Cash generated from operations		**2,261.18**	**773.90**
	Direct taxes paid		(72.50)	(66.36)
	Net cash generated from operating activities	**(A)**	**2,624.47**	**1,143.96**
B.	**Cash flows from investing activities**			
	Purchase of property, plant and equipment		(217.71)	(13.46)
	Sale Of Motor Vehicle		-	9.00
	Capital Work in progress		(1,767.14)	(1,035.02)
	(Increase)/ Decrease in Investments		(553.58)	280.97
	(Increase)/ Decrease in Bank balances other than cash and cash equivalents		(2.10)	-
	Loan to Wholly Owned subsidiary		(196.15)	(11.90)
	Interest received from Wholly Owned subsidiary		15.40	8.66
	Dividend Income		1.58	0.86
	Net cash used in investing activities	**(B)**	**(2,719.70)**	**(760.90)**
C.	**Cash flows from financing activities**			
	Proceeds from long term borrowings		-	-
	(Repayment)/proceeds of long term borrowings		192.03	(245.89)
	Finance Cost		(126.31)	(109.41)
	Net cash generated/(used in) from financing activities	**(C)**	**65.72**	**(355.31)**
	Net (decrease)/increase in cash and cash equivalents	**(A+B+C)**	(29.51)	27.76
	Cash and cash equivalents at the beginning of the year		28.62	0.86
	Cash and cash equivalents at the end of the year		**0.89**	**28.62**
	Components of cash and cash equivalents			
	Cash on hand		0.29	5.41
	Balances with banks			
	Current accounts		0.60	23.21
	Total cash and cash equivalents (refer note 11)		**0.89**	**28.62**

Notes:

1 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

2 Figures in brackets indicate cash outflow

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

STARLITE GLOBAL ENTERPRISES (INDIA) LIMITED ★ HYDERABAD

Sanjay Patwari
Managing Director
DIN: 00253330

Place: Hyderabad
Date: May 28, 2026

Rs.In Lakhs

Statement of Standalone Unaudited/Audited Results for the Quarter and Year Ended 31.03.2026

	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		3 Months ended 31.03.2026	3 Months ended 31.12.2025	Corresponding 3 months ended 31.03.2025	As at for the Year Ended 31st March 2026	As at for the Year Ended 31st March 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	INCOME FROM OPERATIONS					
a)	Revenue from Operations	464.16	251.23	272.23	1,283.43	1,024.73
b)	Other income	75.35	88.44	105.87	351.00	403.82
c)	Finance Income	0.68	15.84	0.02	16.53	14.76
	Total Income from Operations	**540.40**	**355.51**	**378.12**	**1,650.96**	**1,443.31**
2	EXPENSES					
a)	Purchases of stock in trade	30.80	-	46.90	58.11	46.90
b)	Changes in inventories of F.G.,W.I.P and Stock in trade	172.43	-	(46.90)	155.08	(46.90)
c)	Employee benefits expenses	45.61	42.51	36.08	159.88	143.01
d)	Finance Cost	37.02	34.81	27.11	125.80	109.02
e)	Depreciation &amortisation expenses	40.53	43.76	66.34	170.51	263.48
f)	other expenses	144.86	127.17	160.53	538.46	497.51
	Total Expenses	**471.24**	**248.25**	**290.06**	**1,207.83**	**1,013.02**
3	Exceptional Items					-
4	**Profit before tax**	**69.16**	**107.26**	**88.06**	**443.12**	**430.29**
5	**Tax Expenses**					
a)	Current tax	26.30	47.23	39.06	118.04	148.56
b)	Deferred tax	19.19	(12.84)	(4.07)	(4.02)	(19.69)
c)	MAT Credit Entitlements	-	-	-		
	Total tax	**45.48**	**34.39**	**34.99**	**114.02**	**128.87**
6	**Net Profit for the period**	**23.68**	**72.87**	**53.07**	**329.10**	**301.42**
7	**Other Comprehensive income**	-	-	-		-
8	**Paid Up equity share Capital (F.V.Rs.10)**	397.28	397.28	397.28	397.28	397.28
9	**Earning Per share**					
	Basic EPS	0.60	1.83	1.34	8.28	7.59
	Duilted EPS	0.60	1.83	1.34	8.28	7.59

1. Results for the quarter & Year ended 31st Mar ,2026 are in compliance with Indian Accounting Standards (IND AS)
2. 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 28th May, 2026.
3. Finance Cost amount of Rs.49.29 Lakhs has been Capitalized as per Ind AS 23 -Borrowing Cost
4. During the quarter, the Company has written back a liability amounting to Rs. 63.63 Lakhs (Rs. 254.52 Lakhs for the year ended 31 March 2026) pertaining to deposits received from a developer in respect of one of its project sites. The liability has been written back based on management's assessment that the amount has remained outstanding for a considerable period and that the outcome of the related matter is expected to be favourable to the Company, and accordingly, no outflow of economic resources is considered probable.
5. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Scheme of Amalgamation ("Scheme") between Starlite Spintech Limited ("Transferor Company") and Starlite Global Enterprises (India) Limited ("Transferee Company") and their respective shareholders and creditors was sanctioned by the Hon'ble National Company Law Tribunal (NCLT), Hyderabad Bench-1, Hyderabad vide its order dated March 27, 2026.

   Consequently, the Transferee Company filed Form INC-28 with the Registrar of Companies (ROC), Hyderabad, which was approved on May 15, 2026. With this ROC approval, the Scheme has become effective.The Appointed Date of April 1, 2024 as per the Scheme.Furthermore, the Company has fixed June 11, 2026, as the "Record Date" on Board Meeting held on 28-05-2026 to determine the eligibility of the shareholders of the Transferor Company who shall be entitled to receive equity shares in Starlite Global Enterprises (India) Limited as per the share exchange ratio approved in the Scheme
6. Previous year figures have been regrouped/rearranged wherever considered necessary.

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

Sanjay Patwari
Managing Director
DIN: 00253330

Place: Hyderabad
Date:28/05/2026

STARLITE

SEGMENT WISE REVENUE,RESULTS,ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MAR 2026

	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		As at for the Quarter Ended 31st Mar 2026	As at for the Quarter Ended 31st Dec 2025	Corresponding Three Month Ended in the Previous Year 31st Mar 2025	As at for the Year Ended 31 st March 2026	As at for the Year Ended 31 st March 2025
		(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
	Segment Revenue					
a)	Rental Income	180.05	164.60	180.59	680.25	705.90
b)	Sale of Land	196.00	-	-	286.01	-
c)	Sale of Solar Power	88.11	86.63	91.65	317.17	318.83
d)	**Total**	**464.16**	**251.23**	**272.24**	**1,283.43**	**1,024.73**
	Less: Inter segment revenue	-	-	-	-	-
	Total Revenue from Operations	**464.16**	**251.23**	**272.24**	**1,283.43**	**1,024.73**
	Segment Results					
a)	Rental Income	36.53	32.64	17.90	170.69	181.67
b)	Sale of Land	(7.24)	-	-	72.82	-
c)	Sale of Solar Power	74.02	69.18	39.27	226.49	125.34
d)	**Total**	**103.31**	**101.82**	**57.17**	**470.00**	**307.01**
e)	Less:					
i)	Interest & Finance Charges		-	-	-	-
ii)	Other unallocable expenditure net off un-allocable income	(34.15)	5.44	30.88	(13.17)	123.28
f)	Add/ Less:Extraordinary Income/Loss					-
	Total Profit before Tax	**69.16**	**107.26**	**88.05**	**456.83**	**430.29**
	Segment Assets					
a)	Rental Income	2,063.63	1,991.55	1,889.21	2,063.63	1,889.21
b)	Sale of Land	1,487.56	1,668.75	1,655.38	1,487.56	1,655.38
c)	Sale of Solar Power	212.86	227.32	574.01	212.86	574.01
d)	Un-allocable Corporate Assets	10,754.74	10,276.62	8,346.46	10,754.74	8,346.47
e)	**Total Segment Assets**	**14,518.79**	**14,164.24**	**12,465.06**	**14,518.79**	**12,465.07**
	Segment Liabilities					
a)	Rental Income	108.53	141.95	149.96	108.53	149.96
b)	Sale of Land	6,518.13	5,439.87	5,622.82	6,518.13	5,622.82
c)	Sale of Solar Power	-	-	-	-	-
d)	Un-allocable Corporate Liabilities	3,193.63	3,907.61	2,322.89	3,193.63	2,322.90
e)	**Total Segment Liabilities**	**9,820.29**	**9,489.43**	**8,095.67**	**9,820.29**	**8,095.68**

Notes

1 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 28th May, 2026.

2 Previous year figures have been regrouped/rearranged wherever considered necessary

3 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 1 st 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:28/05/2026

K Y & Co.

Chartered Accountants

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Independent auditor's report on the annual consolidated financial results 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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated annual financial results 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"), for the year ended March 31, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements /financial results/ financial information of the subsidiaries, the aforesaid consolidated financial results:

(i) include the annual financial results of the following entities:
   a. Starlite Global Enterprises (India) Limited, the Parent - Audited
   b. Starlite Fashions Private Limited, Wholly Owned Subsidiary – Unaudited
   c. Starlite Global Enterprises, Wholly Owned Subsidiary Located in FZE-UAE (Foreign Company) – Unaudited
   d. Texyarn Starlite, Tanger, Morocco Free Zone, Step Down Subsidiary (Wholly Owned Subsidiary of Foreign Company.) – Unaudited
   e. Starlite Global Enterprises Maroc, Step Down Subsidiary (Wholly Owned Subsidiary of Foreign Company) - Unaudited

(ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the

Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.
- For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

a) The consolidated Financial Results include the unaudited Financial Results of 4 subsidiaries including 2 Step down subsidiaries, whose Financial Statements/Financial Results/ financial information reflects Group's share of total assets **of Rs.2,143.61 Lakhs as at March 31, 2026, Group's share of total revenue of 27.85 Lakhs and Rs. 99.48 lakhs and Group's share of total net profit/(loss) after tax of Rs. 1.74 Lakhs and Rs. (0.63) Lakhs** for the Quarter ended March 31, 2026, and for the period from April 1, 2025 to March 31, 2026 respectively, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on financial statements/ financial results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the Consolidated financial results, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

b) The Financial Results includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For K Y & Co.,
Chartered Accountants
Firm Regn. No.: 016381S
Peer Review No.: 020397

K Y & Co. FRN: 016381S Chartered Accountants

CA Harikanth Yadav Godha
Partner
M.NO.: 223007

UDIN: 26223007HXCSFW7280
Place: Hyderabad
Date: May 28, 2026

Starlite Global Enterprises (India) Limited
CIN: L17110TG1962PLC000915
Consolidated Balance Sheet as at Mar 31, 2026
(All amounts in Indian Rupees lakhs, unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-current assets		
Property, plant and equipment	841.03	769.59
Investment Property	2,028.03	2,067.90
Capital work-in-progress	9,477.90	7,457.56
Financial assets		
(i) Investments	-	-
Deferred Tax Assets (Net)	-	-
Other non-current assets	28.62	35.70
Total Non Current assets	**12,375.58**	**10,330.75**
Current assets		
Inventories	1,487.56	1,642.64
Financial assets		
(i) Loans	-	2.03
(ii) Trade receivables	77.04	395.82
(iii) Cash and cash equivalents	79.06	93.31
(iv) Bank balances other than cash and cash equivalents	3.35	1.25
(v) Investments	1,353.43	774.57
(vi) Other current financial assets	-	-
Other current assets	598.15	631.02
Total current assets	**3,598.58**	**3,540.64**
Total Assets	**15,974.17**	**13,871.39**
EQUITY & LIABILITIES		
Equity		
Equity share capital	397.28	397.28
Retained Earnings	3,396.88	3,058.46
Other Components of Equity	1,713.08	1,811.48
	5,507.24	**5,267.22**
Total Equity Attributable to Equity Shareholders of Company(SGEIL)	5,507.24	5,267.22
Non Controlling Interest	-	-
Total Equity	**5,507.24**	**5,267.22**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	1,723.48	1,514.72
Other Non- Current Liabilities	7,337.58	6,251.54
Deferred Tax liabilty (Net)	100.84	29.96
Total non-current liabilities	**9,161.90**	**7,796.22**
Current liabilities		
Financial liabilities		
(i) Other current financial liabilities	1,076.96	458.33
Current tax liability	118.04	149.40
Other current liabilities	110.04	200.22
Total current liabilities	**1,305.04**	**807.95**
Total Liabilities	**10,466.94**	**8,604.17**
Total Equity and Liabilities	**15,974.17**	**13,871.39**

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

STARLITE GLOBAL ENTERPRISES (INDIA) LIMITED ★ HYDERABAD

Sanjay Patwari
Managing Director
DIN: 00253330

Place: Hyderabad
Date: May 28, 2026

Starlite Global Enterprises (India) Limited

CIN: L17110TG1962PLC000915

Consolidated Statement of Profit and Loss for the Year ended Mar 31, 2026

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

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Income		
Revenue from Operations	1,322.52	1,084.55
Other Income	377.99	429.60
Finance Income	16.52	14.76
I. Total Income	**1,717.03**	**1,528.91**
Expenses		
Purchase	68.83	86.37
Changes in Inventories	155.08	(46.90)
Employee benefits expense	177.87	169.30
Operating & Other expenditure	579.51	525.83
Depreciation and amortisation expense	186.11	279.01
Finance costs	108.30	98.86
II. Total expenses	**1,275.70**	**1,112.47**
III. Profit/(loss) before exceptional items and tax (I-II)	**441.32**	**416.44**
IV. Exceptional Items	-	-
V. Profit/(loss) after exceptional items and tax (III+IV)	**441.32**	**416.44**
VI.Tax expenses		
(i) Current tax	118.04	149.40
(ii) Deferred tax	(5.19)	(19.69)
Income Tax Expense	**112.86**	**129.71**
VII. Profit for the year (V-VI)	**328.47**	**286.73**
Other comprehensive income (OCI)		
(A) Items that will be reclassified to profit or loss	-	-
(B) Items that will not be reclassified to profit or loss	-	-
VIII. Total Other Comprehensive income	-	-
IX. Total Comprehensive income (VII+VIII)	**328.47**	**286.73**
X. Total Comprehensive income Attributable to		
(i) Owners of Parent Company(SGEIL)	**328.47**	**286.73**
(i) Non Controlling Interests	-	-
	328.47	**286.73**
XI. Earnings/ (loss) per share:		
(a) Basic	8.27	7.22
(b) Diluted	8.27	7.22

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

STARLITE GLOBAL ENTERPRISES (INDIA) LIMITED HYDERABAD

Sanjay Patwari
Managing Director
DIN: 00253330

Place: Hyderabad
Date: May 28, 2026

Starlite Global Enterprises (India) Limited
CIN: L17110TG1962PLC000915
Consolidated Cash Flow Statement for the Year ended Mar 31, 2026
(All amounts in Indian Rupees lakhs, unless otherwise stated)

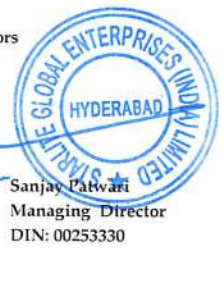
Sno:	Particulars		Year ended March 31, 2026	Year ended March 31, 2025
A.	**Cash flow from operating activities**			
	Profit/(Loss) before tax and exceptional items		441.32	416.44
	Adjustment to reconcile profit/(Loss) before tax to net cash flows:			
	Depreciation and amortisation expense		186.11	279.01
	Finance Income		(16.52)	(14.76)
	Finance Cost		108.30	98.86
	Profit/Loss On Sale Of Motor Vehicle		-	(8.60)
	Customer Liability For Amenities Written Back		-	(58.09)
	Advances from Dijaya Malind JV (Mauritius) Ltd-Written Back		(254.53)	(254.53)
	Unrealised foreign exchange gain on Foreign Currency Translation Reserve		(98.40)	(18.66)
	Mark to Market Gain/Loss		(5.23)	(13.53)
	Transfer from revaluation reserve to PL		9.95	-
	Dividend Income from Financial Assets measured at FVTPL		(1.58)	(0.86)
	Credit Balance Written Back		(4.05)	(17.94)
	Debit Balance Written off		0.29	0.53
	Operating profit before working capital changes		365.67	407.87
	Movements in working capital			
	(Increase)/ Decrease in Inventories		155.08	(46.90)
	(Increase)/ Decrease in Loans		2.03	24.21
	(Increase)/ Decrease in Trade receivables		318.49	(185.63)
	(Increase)/ Decrease in other current assets		32.88	(428.09)
	(Increase)/ Decrease in other non current assets		7.08	(14.73)
	Increase/ (Decrease) in Non current Liabilities		1,340.57	2,986.39
	Increase/ (Decrease) in Other Current Liabilities		(86.14)	60.63
	Cash generated from operations		1,769.99	2,395.88
	Direct taxes paid		(73.34)	(69.39)
	Net cash generated from operating activities	(A)	2,062.32	2,734.36
B.	**Cash flows from investing activities**			
	Purchase of property, plant and equipment		(217.70)	(13.48)
	Purchase of Investment Property		(0.00)	0.00
	Capital Work in progress		(2,020.34)	(1,303.08)
	Proceeds from Sale of Assets		0.02	9.00
	Loss/(gain) on disposal of property, plant and equipment (net)		-	-
	(Increase)/ Decrease in Bank balances other than cash and cash equivalents		(2.10)	(0.09)
	(Increase)/ Decrease in Non Current Investments		-	-
	(Increase)/ Decrease in Current Investments		(573.63)	290.83
	Dividend Income		1.58	0.86
	Interest Income		16.52	14.76
	Net cash used in investing activities	(B)	(2,795.66)	(1,001.20)
C.	**Cash flows from financing activities**			
	Proceeds/(Repayment) of long term borrowings		248.28	(232.83)
	Movement in current financial Liabilities		577.86	(1,360.13)
	Finance Cost		(107.05)	(100.28)
	Interest Income from loans to Related Party		-	-
	Foreign Exchange Gains/(Loss)			
	Net cash generated/(used in) from financing activities	(C)	719.09	(1,693.24)
	Net (decrease)/increase in cash and cash equivalents	(A+B+C)	(14.25)	39.92
	Cash and cash equivalents at the beginning of the year		93.31	53.39
	Cash and cash equivalents at the end of the year		79.06	93.31
	Components of cash and cash equivalents			
	Cash on hand		1.02	10.61
	Balances with banks (in Current accounts)		78.04	82.70
	Total cash and cash equivalents (refer note)		79.06	93.31

Notes:

1 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

2 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: May 28, 2026

Statement of Consolidated Unaudited/Audited Results for the Quarter and Year Ended 31.03.2026

	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		3 Months ended 31.03.2026	3 Months ended 31.12.2025	Corresponding 3 months ended 31.03.2025	As at for the Year Ended 31st March 2026	As at for the Year Ended 31st March 2025
		(Audited)	(UnAudited)	(Audited)	(Audited)	(Audited)
	INCOME FROM OPERATIONS					
	a) Revenue from Operations	479.69	251.23	272.82	1,322.52	1,084.55
	b) Other income	79.05	100.15	104.81	377.99	429.60
	c) Finance Income	0.68	15.84	0.02	16.52	14.76
	Total Income from Operations	**559.42**	**367.22**	**377.65**	**1,717.03**	**1,528.91**
2	**EXPENSES**					
	a) Purchases of stock in trade	31.10	-	47.29	68.83	86.37
	b) Changes in inventories of F.G.,W.I.P and Stock in trade	172.43	-	(46.90)	155.08	(46.90)
	c) Employee benefits expenses	50.11	47.01	52.08	177.88	169.30
	d) Finance Cost	32.97	30.51	23.38	108.31	98.86
	e) Depreciation &amortisation expenses	44.75	47.57	70.30	186.11	279.01
	f) other expenses	157.20	132.19	167.96	579.51	525.83
	Total Expenses	**488.55**	**257.29**	**314.11**	**1,275.71**	**1,112.47**
3	Exceptional Items					-
4	**Profit before tax**	**70.87**	**109.93**	**63.54**	**441.32**	**416.44**
5	**Tax Expenses**					
	a) Current tax	26.29	47.23	36.82	118.04	149.40
	b) Deferred tax	18.01	(12.84)	(4.07)	(5.19)	(19.69)
	c) MAT Credit Entitlements					-
	Total tax	**44.30**	**34.39**	**32.75**	**112.85**	**129.71**
6	**Net Profit for the period**	**26.57**	**75.55**	**30.79**	**328.47**	**286.73**
7	**Other Comprehensive income**	-	-	-	-	-
8	**Paid Up equity share Capital (F.V.Rs.10)**	397.28	397.28	397.28	397.28	397.28
9	**Earning Per share**					
	Basic EPS	0.67	1.90	0.78	8.27	7.22
	Duilted EPS	0.67	1.90	0.78	8.27	7.22

1. Results for the quarter & year ended 31st Mar ,2026 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 28th May, 2026.
3. Finance Cost amount of Rs. 49.29 Lakhs has been Capitalized as per Ind AS 23 -Borrowing Cost
4. During the quarter, the Company has written back a liability amounting to Rs. 63.63 Lakhs (Rs. 254.52 Lakhs for the year ended 31 March 2026) pertaining to deposits received from a developer in respect of one of its project sites. The liability has been written back based on management's assessment that the amount has remained outstanding for a considerable period and that the outcome of the related matter is expected to be favourable to the Company, and accordingly, no outflow of economic resources is considered probable.
5. Previous year figures have been regrouped/rearranged wherever considered necessary.

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

Sanjay Patwari
Managing Director
DIN: 00253330

Place: Hyderabad
Date:28/05/2026

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Tel: +91 40 40909988, Fax: +91 40 40909900, Email: info@starliteglobal.in
www.starlitegroup.co.in

Declaration of Unmodified Opinion in the Audit Report on the Standalone and Consolidated Financial Results for the financial year ended March 31, 2026-Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

1	Name of the Company	Starlite Global Enterprises (India) Limited (CIN:L17110TG1962PLC000915)
2	Standalone and Consolidated Annual Financial Statement for the financial Year ended	March 31, 2026
3	Statutory Auditor's	M/s KY & Co., Chartered Accountants (FRN: 016381S)
4	Types of Audit Observation	Unmodified Opinion/ Un-modified Report
5	Signed by Sanjay Patwari Managing Director DIN:00253330	
6	Mr. Pavan Rathi Chief Financial Officer	
7	Mr. Harikanth Yadav Godha Membership no.223007 (Authorized Representative of KY & Co.) (FRN: 016381S) Peer Review Number:	

Place: Hyderabad
Date: 28-05-2026

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