

Statement of Standalone Unaudited/Audited Results for the Quarter and Year Ended 31.12.2022						
PARTICULARS	QUARTER ENDED			9 MONTH YEAR ENDED		YEAR ENDED
	3 Months ended 31.12.2022	3 Months ended 30.09.2022	Corresponding 3 months ended 31.12.2021	Year to date figures for current period ended 31st Dec 2022	Year to date figures for period ended 31st Dec 2021	As at for the Year Ended 31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 INCOME FROM OPERATIONS						
a) Revenue from Operations	2,23,55,460	2,00,80,637	1,94,76,314	6,51,17,852	5,52,37,829	7,73,16,831
b) Other income	4,19,750	75,95,936	14,63,360	82,72,058	42,59,270	50,98,084
c) Finance Income		32,721	26,303	35,671	2,26,403	3,29,219
Total Income from Operations	2,27,75,210	2,77,09,294	2,09,65,977	7,34,25,581	5,97,23,502	8,27,44,134
2 EXPENSES						
a) Cost of land sold	5,35,037	-	-	5,35,037	-	-
b) Purchases of stock in trade	-	-	-	-	-	-
c) Changes in inventories of F.G., W.I.P and Stock in trade	-	-	-	-	-	-
d) Employee benefits expenses	28,28,950	25,95,037	21,93,128	78,35,535	65,01,474	90,78,574
e) Finance Cost	23,33,993	25,54,954	37,02,470	72,87,350	1,04,33,997	1,13,96,461
f) Depreciation & amortisation expenses	80,47,212	73,74,373	81,63,179	2,35,70,730	2,43,69,639	3,25,96,578
g) other expenses	89,65,685	81,81,138	86,42,177	2,67,87,865	2,27,32,994	2,91,25,070
Total Expenses	2,27,10,877	2,07,05,502	2,27,00,954	6,60,16,517	6,40,38,104	8,21,96,683
3 Exceptional Items						
4 Profit before tax	64,333	70,03,792	(17,34,977)	74,09,064	(43,14,602)	5,47,451
5 Tax Expenses						
a) Current tax	21,61,153	(1,23,083)	6,47,712	35,10,131	7,24,945	27,71,253
b) Deferred tax	6,42,395	(2,62,614)	(62,15,237)	11,34,926	(66,28,608)	12,01,670
c) MAT Credit Entitlements	-	-	-	-	-	-
Total tax	28,03,548	(3,85,697)	(55,67,525)	46,45,057	(59,03,663)	39,72,923
6 Net Profit for the period	(27,39,215)	73,89,489	38,32,548	27,64,007	15,89,061	(34,25,472)
7 Other Comprehensive income	-	-	-	-	-	-
8 Paid Up equity share Capital (F.V.Rs.10)	3,97,28,240	3,97,28,240	3,97,28,240	3,97,28,240	3,97,28,240	3,97,28,240
9 Earning Per share						
Basic EPS	(0.69)	1.86	0.96	0.70	0.40	(0.86)
Diluted EPS	(0.69)	1.86	0.96	0.70	0.40	(0.86)

- Results for the quarter & 9 months ended 31st Dec, 2022 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 10th Feb, 2023.
- Finance Cost amount of Rs.33.09 Lakhs has been Capitalized as per Ind AS 23 -Borrowing Cost
- Previous year figures have been regrouped/rearranged wherever considered necessary.

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



(Signature)
R.G Patwari
Director
DIN: 00975555

(Signature)
Sanjay Patwari
Managing Director
DIN: 00253330

Place: Hyderabad
Date: 10/02/2023

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

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Independent Auditor's 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 9 months ended 31st December 2022, 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 10th February 2023, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('IND AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('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 KY & Co.,
Chartered Accountants
Firm Regn. No.: 016381S



FCA Harikanth Yadav Godha
Partner
M.NO.: 223007
UDIN: 23223007BGQRRS3075

Place: Hyderabad
Date: 10th February 2023.

SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST DEC 2022					
PARTICULARS	QUARTER ENDED			9 MONTHS YEAR ENDED	YEAR ENDED
	As at for the Quarter Ended 31st Dec 2022	As at for the Quarter Ended 30th Sep 2022	Corresponding Three Month Ended in the Previous Year 31st Dec 2021	Year to date figures for current period ended 31st Dec 2022	As at for the Year Ended 31 st March 2022
	(Un Audited)	(Un Audited)	(Un Audited)	(Un Audited)	(Audited)
Segment Revenue					
a) Rental Income	1,28,61,966	1,35,09,524	1,18,67,147	4,07,81,149	4,57,74,345
b) Sale of Land	14,65,000			14,65,000	
c) Sale of Solar Power	80,28,495	65,71,113	76,09,168	2,28,71,704	3,15,42,487
d) Total	2,23,55,461	2,00,80,637	1,94,76,315	6,51,17,853	7,73,16,832
Less: Inter segment revenue	-	-	-	-	-
Total Revenue from Operations	2,23,55,461	2,00,80,637	1,94,76,315	6,51,17,853	7,73,16,832
Segment Results					
a) Rental Income	34,10,217	42,01,697	(18,136)	1,22,24,984	16,74,133
b) Sale of Land	9,29,963			9,29,963	
c) Sale of Solar Power	31,76,294	15,14,173	30,23,580	81,39,296	1,19,98,519
d) Total	75,16,474	57,15,870	30,05,444	2,12,94,243	1,36,72,652
e) Less:					
i) Interest & Finance Charges					
ii) Other unallocable expenditure net off un-allocable income	(74,52,141)	12,87,922	(47,40,421)	(1,38,85,179)	(1,31,25,200)
f) Add/Less: Extraordinary Income/Loss					
Total Profit before Tax	64,333	70,03,792	(17,34,977)	74,09,064	5,47,452
Segment Assets					
a) Rental Income	20,27,43,603	19,96,79,427	4,56,60,124	20,27,43,603	20,42,73,347
b) Sale of Land	14,97,50,957	14,97,50,957	4,82,18,279	14,97,50,957	15,36,99,014
c) Sale of Solar Power	8,18,91,525	9,76,17,275	3,00,60,300	8,18,91,525	10,83,69,095
d) Un-allocable Corporate Assets	51,24,61,872	48,76,22,496	9,38,83,456	51,24,61,872	42,99,77,304
e) Total Segment Assets	94,68,47,957	93,46,70,155	21,78,22,159	94,68,47,957	89,63,18,760
Segment Liabilities					
a) Rental Income	6,76,72,895	5,94,03,428	1,89,58,854	6,76,72,895	1,25,91,719
b) Sale of Land	11,47,74,128	11,53,74,128	2,66,02,283	11,47,74,128	14,16,42,235
c) Sale of Solar Power			1,03,70,572		7,09,54,140
d) Un-allocable Corporate Liabilities	39,34,85,716	38,62,38,166	3,01,74,403	39,34,85,716	30,29,79,456
e) Total Segment Liabilities	57,59,32,739	56,10,15,722	8,61,06,112	57,59,32,739	52,81,67,550

Notes

The above Financial Results have been reviewed and recommended by audit Committee and approved by the Board of Directors by their respective 1 meeting held on 10th Feb, 2022.

2 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) Rules, 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

R.G Patwari
Director
DIN: 00975555

Sanjay Patwari
Managing Director
DIN: 00253330

Place: Hyderabad
Date: 10/02/2023

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

Statement of Consolidated Unaudited/Audited Results for the Quarter and Year Ended 31.12.2022						
PARTICULARS	QUARTER ENDED			9 MONTH YEAR ENDED	YEAR ENDED	
	3 Months ended 31.12.2022	3 Months ended 30.09.2022	Corresponding 3 months ended 31.12.2021	Year to date figures for current period ended 31st Dec 2022	Year to date figures for the period ended 31st Dec 2021	As at for the Year Ended 31st March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
INCOME FROM OPERATIONS						
a) Revenue from Operations	2,85,22,562	2,94,12,775	3,87,89,813	10,59,29,586	8,72,95,119	12,26,92,165
b) Other income	13,83,347	82,75,265	17,18,445	1,16,68,139	50,46,159	73,81,682
c) Finance Income	-	32,721	26,303	35,671	2,26,403	3,29,219
Total Income from Operations	2,99,05,909	3,77,20,761	4,05,34,561	11,76,33,396	9,25,67,681	13,04,03,066
EXPENSES						
a) Cost of land sold	5,35,037	-	-	5,35,037	-	-
b) Purchases of stock in trade	56,62,447	79,11,332	1,61,34,043	3,50,05,460	2,76,12,946	3,94,55,129
c) Changes in inventories of F.G.,W.I.P and Stock in trade	-	-	-	-	-	-
d) Employee benefits expenses	31,07,956	30,46,037	25,23,061	88,89,541	76,55,894	1,05,28,374
e) Finance Cost	27,70,046	30,29,934	48,26,278	82,38,704	1,19,94,724	2,00,19,263
f) Depreciation & amortisation expenses	80,47,212	73,74,373	81,63,179	2,35,70,730	2,43,69,639	3,25,96,578
g) other expenses	93,41,929	87,75,145	88,06,302	3,14,37,083	2,38,99,613	3,20,28,460
Total Expenses	2,94,64,627	3,01,36,821	4,04,52,863	10,76,76,555	9,55,32,816	13,46,27,804
3 Exceptional Items						
4 Profit before tax	4,41,282	75,83,940	81,698	99,56,841	(29,65,135)	(42,24,738)
5 Tax Expenses						
a) Current tax	24,89,910	1,586	8,38,373	41,87,278	11,74,112	33,47,461
b) Deferred tax	6,42,395	(2,62,614)	(62,43,058)	11,34,926	(66,56,429)	12,01,670
c) MAT Credit Entitlements	-	-	-	-	-	-
Total tax	31,32,305	(2,61,028)	(54,04,685)	53,22,204	(54,82,317)	45,49,131
6 Net Profit for the period	(26,91,023)	78,44,968	54,86,383	46,34,637	25,17,182	(87,73,869)
7 Other Comprehensive income	-	-	-	-	-	-
8 Paid Up equity share Capital (F.V.Rs.10)	3,97,28,240	3,97,28,240	3,97,28,240	3,97,28,240	3,97,28,240	3,97,28,240
9 Earning Per share						
Basic EPS	(0.68)	1.97	1.38	1.17	0.63	(2.21)
Diluted EPS	(0.68)	1.97	1.38	1.17	0.63	(2.21)

*EPS for the pervious quarter and corresponding period has been restated.

1 Results for the quarter & 9 months ended 31st Dec,2022 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 10th Feb, 2023.

3 Previous year figures have been regrouped/rearranged wherever considered necessary.

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



(Signature)
R.G Patwari
Director
DIN: 00975555

(Signature)
Sanjly Patwari
Managing Director
DIN: 00253330

Place: Hyderabad

Date:10/02/2023

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

Independent Auditor's 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 'Parent Company') and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), for the quarter and 9 months ended 31st December 2022 ("the Statement") being submitted by the Parent Company pursuant to the requirements of Regulation 33 of 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 Parent Company's Management and approved by the Company's Board of Directors on 10th February 2023, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('IND AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('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. 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.88,51,538 /- and Rs. 4,91,28,058 /-, total net profit/(loss) after tax of Rs. 48,192/- and Rs.18,70,630/- and total comprehensive Profit/(loss) of Rs.48,192/- and Rs.18,70,630/- for the quarter ended December 31st, 2022 and for the period from April 1st, 2022 to December 31st, 2022, 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 December 31 ,2022 been available and accordingly we are unable to comment on the same.

Our opinion is modified in respect of this matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above, except for matter as explained in paragraph 5 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 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.

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

Harikanth Yadav



FCA Harikanth Yadav Godha
Partner
M.NO.: 223007
UDIN: 23223007BGQRRT1939

Place: Hyderabad
Date: 10th February 2023