



**May 27, 2026**

**To,**  
**BSE Limited**  
The Corporate Relationship Department  
P.J. Towers, 1<sup>st</sup> Floor,  
Dalal Street,  
Mumbai – 400 001  
**Scrip Code: 520155**

**Subject: Outcome of Board Meeting held on Wednesday, May 27, 2026**

**Reference: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”)**

Dear Sir/Madam,

Further to our intimation dated May 23, 2026, and pursuant to Regulation 30, 33 and other applicable regulations of the Listing Regulations, we hereby inform you that the Board of Directors (“Board”) of Starlog Enterprises Limited (the “Company”), at its meeting held today i.e., Wednesday, May 27, 2026, inter-alia, considered and approved the following matters:

- i. The Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended March 31, 2026 and took on record the Auditor’s Report issued by the Statutory Auditors of the Company with unmodified opinion on the Audited Financial Results.

A copy of Standalone and Consolidated Audited Financial Results, Auditor’s Report with unmodified opinion on such Audited Financial Results and declaration from the Whole-time Director and Chief Financial Officer confirming the unmodified opinion of the Statutory Auditors on the Audited Financial Results is enclosed as **Annexure A**.

- ii. Appointment of Ms. Kashish Kesharwani (Membership No.: A79915) as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company, with effect from May 27, 2026, based on the recommendation of the Nomination and Remuneration Committee.

The details in this regard, as required under the Listing Regulations read with the SEBI Circular No. HO/49/14/14(7)2025- CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed herewith as **Annexure B**.

- iii. Updated list of the Key Managerial Personnel (“KMP”) of the Company authorized to determine and disseminate the materiality of events as prescribed under Regulation 30(5) of the Listing Regulations, enclosed as **Annexure C**.
- iv. Further Infusion of funds not exceeding INR 5 Crore into Starport Logistics Limited, a wholly owned subsidiary of the Company, in one or more tranches, either by way of subscription in its securities or by way of loan (convertible or otherwise), subject to compliance with the applicable laws, statutory approvals, consents and permissions as may be required.

**STARLOG ENTERPRISES LIMITED**

Registered Office: 501, Sukh Sagar, N. S. Patkar Marg, Mumbai – 400007, Maharashtra, India  
Email: [hq@starlog.in](mailto:hq@starlog.in) | Tel +91 22 35742155  
MSME : UDYAM–MH–18-0205650 | CIN: L63010MH1983PLC031578



- v. Investment aggregating up to INR 1.60 Crore into Kandla Container Terminal Private Limited, a wholly owned subsidiary of the Company (“KCTPL”), in one or more tranches, by way of subscription to securities by conversion of existing outstanding dues payable by KCTPL to the Company, subject to compliance with the applicable laws, statutory approvals, consents and permissions as may be required.

The details in this regard, as required under the Listing Regulations read with the SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, are enclosed herewith as **Annexure D**.

The meeting of the Board of Directors of the Company commenced at 07:11 P.M. IST and concluded at 07.40 P.M. IST.

We request you to kindly take the above information on record.

Thanking You,

Yours faithfully,  
**For Starlog Enterprises Limited**

**Raj Manek**  
**Whole-time Director and Chief Financial Officer**  
**DIN: 10997941**

**Place: Mumbai**

**Encl: As above**

**STARLOG ENTERPRISES LIMITED**

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## Annexure A

# Bhattacharya Das & Co.

Chartered Accountants

**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors of  
Starlog Enterprises Limited  
Report on the Audit of the Standalone Financial Results

### Opinion

1. We have audited the accompanying standalone annual financial results of **Starlog Enterprises Limited** (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith. Being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information for the year ended 31 March 2026.

### Basis for Opinion

2. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

### Emphasis of Matter

3. The Company has shown investments of Rs. 12.01 Crore in South West Port Limited ("SWPL") which is equivalent to 26% of equity capital of the SWPL. As against this, the financial statements of the SWPL show the shareholding of the Company as 10% of its equity capital only. The differential 16%

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has been being transferred by SWPL in its financial statements from the name of the Company to certain entities who are having credit balances with the Company towards advance given for purchase of shares of SWPL. However, the Company has continued to show investment at original cost and original number of shares in its standalone financial statements on the ground that it has not been provided with necessary approvals by SWPL to justify the change in shareholding.

4. We draw attention to the fact that Axis Bank Limited, a lender to Kandla Container Terminal Private Limited (a subsidiary of the Company), has obtained a Recovery Certificate from the DRT, Mumbai for an amount of ₹6,627.20 lakhs based on a Shortfall Undertaking furnished by the Company. The said Recovery Certificate is under challenge before the DRAT, Mumbai in an appeal filed by the Company. The matter is sub-judice.
5. We draw attention to Note 4 of the accompanying Statement regarding the preferential allotment of equity shares during the first quarter of the year, pursuant to which the Company has raised Rs. 1,500 lakhs through issue of 30,00,000 equity shares at Rs.50 per share. The proceeds have been accounted for as per applicable accounting standards and regulatory requirements

Our opinion is not modified in respect of the above matters.

#### **Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results**

6. These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

7. In preparing the standalone annual financial results, the Management and 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.
8. The Board of Directors is responsible for overseeing the Company's financial reporting process.



## Auditor's Responsibilities for the Audit of the Standalone Financial Results

9. Our objectives are to obtain reasonable assurance about whether the standalone annual 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 standalone annual financial results.
10. 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 standalone annual 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 Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 in the standalone annual financial results made by the Management and Board of Directors.
  - Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 standalone annual 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 Company to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation
11. 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.
12. 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 matter that may reasonably be thought to bear on our independence and where applicable related safeguards.



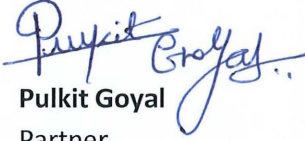
**Other Matter**

13. The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **Bhattacharya Das & Co.**

Chartered Accountants

ICAI FRN: 307077E



**Pulkit Goyal**

Partner

Mem.no. 436460

UDIN # 26436460 MXRJCK9576



Place: Mumbai

Date: 27<sup>th</sup> May, 2026

# Starlog Enterprises Limited

501, Sukh Sagar, N. S. Patkar Marg, Mumbai – 400007, India

CIN: L63010MH1983PLC031578

UDYAM Registration Number: UDYAM-MH-18-0205650

## PART II STATEMENT OF ASSETS & LIABILITIES FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

Particulars	₹ In Lakhs	
	As At 31.03.2026	As At 31.03.2025
	(Audited)	(Audited)
<b>ASSETS</b>		
<b>(1) Non Current Assets</b>		
(a) Property, Plant and Equipment	1,148.62	1,195.00
(b) Investment Property	679.93	679.93
(c) Financial Assets		
(i) Investments	7,483.96	7,483.96
(ii) Other Financial Assets	69.65	888.49
(d) Other non-current assets	309.99	597.66
<b>Total Non-Current Assets</b>	<b>9,692.14</b>	<b>10,845.04</b>
<b>(2) Current Assets</b>		
<b>(a) Financial Assets</b>		
(i) Trade receivables	398.23	557.58
(ii) Cash and cash equivalents	109.56	27.73
(iii) Bank balances other than Cash and Cash Equivalents	157.80	148.64
(iii) Loans	833.93	584.04
(iv) Others financial assets	63.68	114.01
(b) Other current assets	448.98	426.06
Assets classified as held for sale	90.06	90.06
<b>Total Current Assets</b>	<b>2,102.24</b>	<b>1,948.12</b>
<b>TOTAL ASSETS</b>	<b>11,794.38</b>	<b>12,793.16</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	1,496.69	1,196.69
(b) Other Equity	7,195.22	6,858.79
<b>Total Equity</b>	<b>8,691.91</b>	<b>8,055.48</b>
<b>(2) Non current liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Borrowings	293.28	1,354.46
(ii) Lease Liabilities	17.39	31.51
(b) Other financial liabilities		
(i) Provisions	7.93	6.20
(ii) Other non-current liabilities	1,777.39	1,974.43
<b>Total Non-Current Liabilities</b>	<b>2,096.00</b>	<b>3,366.60</b>
<b>(3) Current liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Lease Liabilities	16.99	16.99
(ii) Trade and Other Payables		
(a) MSME	27.16	23.13
(b) Other then MSME	81.22	291.23
(b) Provisions	20.31	22.48
(c) Other current liabilities	412.77	569.25
Liabilities related to Assets classified as held for sale	448.00	448.00
<b>Total Current Liabilities</b>	<b>1,006.46</b>	<b>1,371.08</b>
<b>Total Liabilities</b>	<b>3,102.46</b>	<b>4,737.68</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,794.38</b>	<b>12,793.16</b>

# Starlog Enterprises Limited

501, Sukh Sagar, N. S. Patkar Marg, Mumbai – 400007, India

CIN: L63010MH1983PLC031578

UDYAM Registration Number: UDYAM-MH-18-0205650

## PART I STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

₹ In Lakhs except per share data

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	IND - AS Audited	IND - AS Unaudited	IND - AS Audited	IND - AS Audited	IND - AS Audited
1. (a) Revenue from Operations	172.93	187.58	215.31	769.70	1,199.16
(b) Other Income	11.72	0.66	6.47	20.03	8.87
<b>Total Income</b>	<b>184.65</b>	<b>188.24</b>	<b>221.78</b>	<b>789.73</b>	<b>1,208.03</b>
<b>2. Expenditure:</b>					
a. Employee Cost	76.40	72.95	57.87	282.78	221.62
b. Operation and Administration Cost	353.95	202.62	286.97	920.67	725.05
c. Finance Cost	21.70	15.45	63.57	69.99	114.51
d. Depreciation	61.02	62.34	100.97	242.01	327.74
e. Total (a to d)	<b>513.06</b>	<b>353.36</b>	<b>509.38</b>	<b>1,515.44</b>	<b>1,388.92</b>
<b>3. Profit/(Loss) before exceptional items and tax</b>	<b>(328.41)</b>	<b>(165.12)</b>	<b>(287.60)</b>	<b>(725.71)</b>	<b>(180.89)</b>
<b>4. Exceptional Items</b>	<b>(98.07)</b>	<b>21.94</b>	<b>307.95</b>	<b>(134.70)</b>	<b>2,887.26</b>
<b>5. Profit/(Loss) before tax</b>	<b>(426.48)</b>	<b>(143.17)</b>	<b>20.35</b>	<b>(860.41)</b>	<b>2,706.37</b>
<b>6. Tax Expense:</b>					
a. Current Tax Expense	-	-	-	-	-
b. Deferred Tax Expense	-	-	-	-	-
c. Income Tax related to earlier years	(2.19)	(2.19)	-	(4.38)	-
<b>Total Tax Expense</b>	<b>(2.19)</b>	<b>(2.19)</b>	<b>-</b>	<b>(4.38)</b>	<b>-</b>
<b>7. Profit/(Loss) after tax</b>	<b>(428.68)</b>	<b>(145.36)</b>	<b>20.35</b>	<b>(864.79)</b>	<b>2,706.37</b>
<b>8. Other Comprehensive income (net of tax)</b>					
a. Items that will not be reclassified to profit or loss	1.22	-	(0.60)	1.22	(0.60)
b. Items that will be reclassified to profit or loss	-	-	-	-	-
<b>9. Total Other Comprehensive income (net of tax)</b>	<b>1.22</b>	<b>-</b>	<b>(0.60)</b>	<b>1.22</b>	<b>(0.60)</b>
<b>10. Total Comprehensive income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>(427.46)</b>	<b>(145.36)</b>	<b>19.75</b>	<b>(863.57)</b>	<b>2,705.77</b>
<b>11. Paid Up Equity Share Capital (Face Value Rs. 10/- Each)</b>	<b>1,496.69</b>	<b>1,496.69</b>	<b>1,196.70</b>	<b>1,496.69</b>	<b>1,196.70</b>
<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12. Earnings per equity share (for continuing and discontinued operations) (Not Annualised) (In Rs.)</b>					
a. Basic	<b>(2.86)</b>	<b>(0.97)</b>	<b>0.17</b>	<b>(5.77)</b>	<b>22.62</b>
b. Diluted	<b>(2.86)</b>	<b>(0.97)</b>	<b>0.17</b>	<b>(5.77)</b>	<b>22.62</b>

## Starlog Enterprises Limited

501, Sukh Sagar, N. S. Patkar Marg, Mumbai – 400007, India

CIN: L63010MH1983PLC031578

UDYAM Registration Number: UDYAM-MH-18-0205650

### PART III STATEMENT OF AUDITED STANDALONE CASH FLOW STATEMENT

Particulars	₹ In Lakhs	
	For Period Ended 31 March 2026	For Period Ended 31 March 2025
<b>Cash flow from operating activities</b>		
<b>Net profit/(loss) before tax as per Statement of Profit and loss (After exceptional item and tax thereon)</b>	<b>(863.57)</b>	<b>2,705.76</b>
<b>Adjustments for:</b>		
Depreciation and amortization	242.01	327.74
Finance costs	53.79	75.25
Interest on lease liabilities	2.86	3.79
Miscellaneous balances written off	191.43	209.99
Exceptional Items / Liabilities No Longer Required	-	(2,054.30)
Loss/(Profit) on Sale of Assets	-	(1,042.95)
Interest Income	(19.33)	(8.87)
	<b>(392.81)</b>	<b>216.40</b>
<b>Changes in operating assets and liabilities</b>		
(Increase)/ decrease in trade receivables	159.34	114.32
(Increase)/ decrease in Other Financial Assets	50.33	(8.20)
(Increase)/ decrease in loans	(249.89)	29.06
Decrease/ (Increase) in other non-current assets	0.58	14.55
(Increase)/ decrease in other current assets	(22.92)	99.32
Increase/(decrease) in trade and other payables	(205.97)	(280.02)
Increase/(decrease) in provisions	(0.43)	(1.01)
Increase/(decrease) in other current liabilities	(156.47)	(2,622.27)
<b>Cash generated from operations</b>	<b>(818.23)</b>	<b>(2,437.84)</b>
Tax Expenses/(Refund) / Deferred Tax/(Reversal)	290.43	254.90
<b>Net cash flow from operating activities (A)</b>	<b>(527.80)</b>	<b>(2,182.94)</b>
<b>Cash flow from investing activities</b>		
Proceeds from sale of property, plant and equipment	-	1,735.58
Addition in property, plant and equipment	(195.63)	(17.57)
Interest Income from fixed Deposits	15.99	8.87
Advance against sale of Fixed Asset- Taken/(Given)	-	-
Bank deposits in excess of 3 months (Net)	-	-
Non-Current Financial Investments	818.84	21.67
Increase in liabilities related assets classified as held for sale	-	448.00
Non-Current Liabilities	(388.46)	(1,126.33)
<b>Net cash flow from investing activities (B)</b>	<b>250.74</b>	<b>1,070.21</b>
<b>Cash flow used in financing activities</b>		
Proceeds from Preferential allotment of Equity Shares	1,500.00	-
Repayment of Borrowings	(1,061.18)	387.84
Borrowings Taken	-	654.46
Payment of rent	(16.99)	(16.99)
Interest Expense	(53.79)	(75.25)
<b>Net cash flow from financing activities (C)</b>	<b>368.04</b>	<b>950.07</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>90.99</b>	<b>(162.66)</b>
Cash and cash equivalents at the beginning of the year	176.37	339.03
<b>Cash and cash equivalents at the end of the year</b>	<b>267.36</b>	<b>176.37</b>
<b>Components of cash and cash equivalents</b>		
With banks	267.31	176.34
Cash on Hand	0.04	0.03
<b>Total cash and cash equivalents</b>	<b>267.36</b>	<b>176.37</b>



**Notes:**

1. The standalone audited financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with companies (Indian Accounting Standards) Rules as amended from time to time. The above standalone audited financial results have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 27, 2026.
2. The exceptional items for the current year comprise loss on amounts written back on account of excess GST liabilities, TDS liabilities, other current liabilities and trade payable, amounts written off on account of certain advances, trade receivables and de-recognition of MAT credit.
3. The figures for the corresponding previous periods have been regrouped/reclassified wherever necessary, to make them comparable.
4. During the year, the Company has issued and allotted 30,00,000 Equity Shares of Face Value of Rs.10/- (Rupees Ten Only) each at an issue price of Rs.50/- each including premium of Rs. 40/- each on preferential basis for cash consideration. The Equity Shares so allotted rank pari – passu with the other existing equity shares of the Company in all respects.
5. The Company has operated only in one reportable segment.
6. The above financial results are available on the company website [www.starlog.in](http://www.starlog.in) and on the website of BSE ([www.bseindia.com](http://www.bseindia.com))

For Starlog Enterprises Limited

**Raj Manek**  
**Managing Director**  
**DIN: 10997941**  
**Mumbai, May 27, 2026**





# Bhattacharya Das & Co.

Chartered Accountants

Independent Auditor's Report on Audit of the Annual Consolidated Financial Results of Starlog Enterprises Limited ("the Parent") pursuant to the requirement of Regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors of  
Starlog Enterprises Limited

## Opinion

1. We have audited the accompanying consolidated annual financial results of Starlog Enterprises Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), and its associates for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. 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 of the subsidiaries and associates, the aforesaid consolidated annual financial results:

- i. includes the results of the following entities:

### List of Subsidiaries:

- a) Starport Logistics Limited
- b) Starlift Services Private Limited
- c) Kandla Container Terminal Private Limited

### List of Associates:

- a) South West Port Limited
- b) Alba Asia Private Limited India

- ii. are presented in accordance with the requirements of Regulations 33 of the LODR Regulations; and

- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net loss and consolidated other comprehensive income and other financial information of the Group for the year then ended

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## Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group, and its associates in accordance with the Code of Ethics issue 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 obtained by us, along with the consideration of report of the other auditors referred to in paragraph no. (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

## Emphasis of Matters

We draw attention to the following matters in the Notes to the Statement:

4. We draw attention to the fact that Axis Bank Limited, a lender to Kandla Container Terminal Private Limited (a subsidiary of the Company), has obtained a Recovery Certificate from the DRT, Mumbai for an amount of ₹6,627.20 lakhs based on a Shortfall Undertaking furnished by the Company. The said Recovery Certificate is under challenge before the DRAT, Mumbai in an appeal filed by the Company. The matter is sub-judice.
5. Service tax payable of Rs. 251.87 lakhs pertaining to Kandla Container Terminal Private Limited ("KCTPL"), is net-off services tax input of Rs. 77.36 lakhs. The input credit of service tax has not been claimed by KCTPL within stipulated time as per service tax regulation and there is reasonable doubt that the same will be available for setoff in future. KCTPL has continued to show it is an asset till the conclusion of its arbitration proceedings with Kandla Port Trust & Ors.
6. Kandla Container Terminal Pvt. Ltd.(Subsidiary) had issued Cumulative Compulsorily Convertible Preference Share ("CCPS") of Rs. 1,000 lakhs. As per terms, the CCPS should have been converted into equity of the Company at the date no later than 21<sup>st</sup> October 2016. However, the same are still to be converted.
7. Starlog Enterprises Ltd. ("holding company") has shown investments of Rs. 1201.20 lakhs in South West Port Limited ("SWPL") which is equivalent to 26% of equity capital of the SWPL. As against this, the financial statements of the SWPL show the shareholding of the Company as 10% of its equity capital only. The differential 16% has been being transferred by SWPL in its financial statements from the name of the Company to certain



entities who are having credit balances with the Company towards advance given for purchase of shares of SWPL. However, the Company has continued to show investment at original cost and original number of shares in its standalone financial statements on the ground that it has not been provided with necessary approvals by SWPL to justify the change in shareholding

8. We draw attention to the fact that, company has not received financial statements of South West Port Limited (Associated Company) and Alba Asia Pvt Ltd (Associate Company) for the quarter and year to date ended March 31,2026. The financial Impact of the profit or losses on the carrying value could vary and the consequent impact on the consolidated profit and loss account is presently unascertainable.
9. We draw attention to Note 4 of the accompanying Statement regarding the preferential allotment of equity shares during the first quarter of the year by Starlog Enterprises Ltd. ("holding company"), pursuant to which the Holding Company has raised Rs. 1,500 lakhs through issue of 30,00,000 equity shares at Rs.50 per share. The proceeds have been accounted for as per applicable accounting standards and regulatory requirements

Our opinion is not qualified in respect of the above matters.

#### **Management and Board of Directors' Responsibilities for the Consolidated Annual Financial Result**

10. These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements
11. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group including its associates in accordance with the recognition and measurement principles laid down in 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 Management and Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 accuracy and completeness of the accounting records,



relevant to the preparation and presentation of the consolidated annual 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 annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

12. In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of each company 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 company or to cease operations, or has no realistic alternative but to do so.
13. The respective Board of Directors of the companies included in the Group of its associates is responsible for overseeing the financial reporting process of each company.

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

14. Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 annual financial results.
15. 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 annual 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 Act, we are also responsible for expressing our opinion through a



separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 annual 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 and its associates to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its associates to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial results of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual 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. Our responsibilities in this regard are further described in sub paragraph no. (a) of the "Other Matters" paragraph in this audit report.

16. We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual 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.

17. 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.

18. We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

#### Other Matter

19. The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For **Bhattacharya Das & Co**

Chartered Accountant

FRN No.307077E



**Pulkit Goyal**

Partner

M. N.: 436460

UDIN: 26436460 DVEZLB 9773

Place - Mumbai

Date – 27<sup>th</sup> May, 2026



<b>Starlog Enterprises Limited</b>		
501, Sukh Sagar, N.S. Patkar Marg, Mumbai 400007, India		
CIN: L63010MH1983PLC031578		
UDYAM Registration Number: UDYAM-MH-18-0205650		
<b>PART II STATEMENT OF CONSOLIDATED ASSETS &amp; LIABILITIES FOR THE YEAR ENDED 31ST MARCH 2026</b>		
Particulars	₹ In Lakhs	
	As At 31.03.2026 (Audited)	As At 31.03.2025 (Audited)
<b>ASSETS</b>		
<b>(1) Non Current Assets</b>		
(a) Property, Plant and Equipment	2,432.98	2,284.36
(b) Investment Property	679.93	679.93
(c) Financial Assets		
(i) Investments	1,212.25	1,212.25
(ii) Other Financial Assets	359.42	1,177.68
(d) Other non-current assets	520.21	849.10
<b>Total Non-Current Assets</b>	<b>5,204.78</b>	<b>6,203.32</b>
<b>(2) Current Assets</b>		
<b>(a) Financial Assets</b>		
(i) Trade receivables	3,067.82	3,148.84
(ii) Cash and cash equivalents	784.55	47.18
(iii) Bank balances other than Cash and Cash Equivalents	216.93	235.95
(iv) Loans	1,377.04	1,325.21
(v) Others financial assets	122.71	170.96
(b) Other current assets	918.94	646.35
<b>Total Current Assets</b>	<b>6,487.98</b>	<b>5,574.49</b>
Assets classified as held for sale	90.06	90.06
<b>TOTAL ASSETS</b>	<b>11,782.83</b>	<b>11,867.87</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	1,496.69	1,196.69
(b) Other Equity	4,788.09	4,865.94
Equity Attributable To Owners	6,284.78	6,062.62
(c) Non-Controlling Interests	470.76	535.63
<b>Total Equity</b>	<b>6,755.54</b>	<b>6,598.25</b>
<b>(2) Non current liabilities</b>		
(a) Financial liabilities		
(i) Lease Liabilities	17.39	31.51
Provisions	7.93	6.20
Other Non-Current Liabilities	2,824.44	2,813.15
Deferred Tax Liabilities (Net)	3.75	0.96
<b>Total Non-Current Liabilities</b>	<b>2,853.52</b>	<b>2,851.81</b>
<b>(3) Current liabilities</b>		
<b>(a) Financial liabilities</b>		
(i) Lease Liabilities	16.99	16.99
(ii) Trade and Other Payables		
Micro and Small Enterprises	29.31	23.13
Other than Micro and Small Enterprises	159.55	350.98
(b) Provisions	20.31	22.48
(c) Other current liabilities	1,499.60	1,556.23
<b>Total Current Liabilities</b>	<b>1,725.77</b>	<b>1,969.80</b>
Liabilities related to Assets classified as held for sale	448.00	448.00
<b>Total Liabilities</b>	<b>5,027.28</b>	<b>5,269.62</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>11,782.83</b>	<b>11,867.87</b>

<b>Starlog Enterprises Limited</b>					
501, Sukh Sagar, N.S. Patkar Marg, Mumbai 400007, India					
CIN: L63010MH1983PLC031578					
UDYAM Registration Number: UDYAM-MH-18-0205650					
<b>PART I STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026</b>					
₹ In Lakhs except per share data					
Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	IND - AS	IND - AS	IND - AS	IND - AS	IND - AS
	Audited	Unaudited	Audited	Audited	Audited
1. (a) Revenue from Operations	240.32	241.50	284.24	986.90	1,380.74
(b) Other Income	21.66	14.55	14.54	83.39	80.66
<b>Total Income</b>	<b>261.98</b>	<b>256.05</b>	<b>298.78</b>	<b>1,070.29</b>	<b>1,461.40</b>
<b>2. Expenditure:</b>					
a. Employee Cost	89.39	82.27	62.03	313.14	236.16
b. Operation and Administration Cost	436.25	267.97	357.53	1,375.23	908.30
c. Finance Cost	62.21	19.95	53.90	126.07	136.88
d. Depreciation	105.09	101.77	131.92	392.77	434.22
e. Total (a to d)	<b>692.94</b>	<b>471.96</b>	<b>605.38</b>	<b>2,207.21</b>	<b>1,715.56</b>
<b>3. Profit Before Share of Profit/(Loss) of Associates and Joint Ventures, Exceptional Item and Tax</b>	<b>(430.96)</b>	<b>(215.91)</b>	<b>(306.60)</b>	<b>(1,136.92)</b>	<b>(254.16)</b>
<b>4. Share of Profit/ (Loss) of associates and Joint Venture</b>	-	-	-	-	-
<b>5. Exceptional Items</b>	<b>(134.40)</b>	<b>21.94</b>	<b>307.95</b>	<b>(171.02)</b>	<b>2,887.26</b>
<b>6. Profit/(Loss) before tax</b>	<b>(565.36)</b>	<b>(193.97)</b>	<b>1.35</b>	<b>(1,307.94)</b>	<b>2,633.11</b>
<b>7. Tax Expense:</b>					
a. Current Tax Expense	(11.11)	(5.59)	(2.51)	(26.90)	(23.34)
b. Adjusting of tax relating to earlier years	(3.94)	(2.19)	(1.18)	(6.13)	(0.96)
c. Deferred Tax Expense	0.71	(3.10)	(1.80)	(2.79)	(1.18)
<b>Total Tax Expense</b>	<b>(14.34)</b>	<b>(10.88)</b>	<b>(5.49)</b>	<b>(35.82)</b>	<b>(25.48)</b>
<b>8. Profit/(Loss) after tax</b>	<b>(579.70)</b>	<b>(204.85)</b>	<b>(4.14)</b>	<b>(1,343.76)</b>	<b>2,607.61</b>
<b>Discontinuing operations</b>					
9. Profit/(Loss) before tax from discontinuing operations	-	-	-	-	-
<b>10. Net Profit/(Loss) from total operations</b>	<b>(579.70)</b>	<b>(204.85)</b>	<b>(4.14)</b>	<b>(1,343.76)</b>	<b>2,607.61</b>
<b>11. Other Comprehensive income (net of tax)</b>					
a. Items that will not be reclassified to profit or loss	1.22	-	(0.60)	1.22	(0.60)
b. Items that will be reclassified to profit or loss	-	-	-	-	-
<b>12. Total Other Comprehensive income (net of tax)</b>	<b>1.22</b>	<b>-</b>	<b>(0.60)</b>	<b>1.22</b>	<b>(0.60)</b>
<b>13. Total Comprehensive income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>(578.48)</b>	<b>(204.85)</b>	<b>(4.74)</b>	<b>(1,342.54)</b>	<b>2,607.01</b>
<b>14. Profit/(Loss) attributable to:</b>					
Owners of Starlog Enterprises Limited	(562.92)	(196.56)	(3.42)	(1,282.26)	2,616.36
Non-controlling Interests	(16.78)	(8.29)	(0.72)	(61.51)	(8.74)
<b>15. Other comprehensive income attributable to:</b>					
Owners of Starlog Enterprises Limited	1.22	-	-	1.22	(0.60)
Non-controlling Interests	-	-	-	-	-
<b>16. Total comprehensive income attributable to:</b>					
Owners of Starlog Enterprises Limited	(561.69)	(196.56)	(3.42)	(1,281.03)	2,615.76
Non-controlling Interests	(16.78)	(8.29)	(0.72)	(61.51)	(0.60)
<b>17. Paid Up Equity Share Capital (Face Value Rs. 10/- Each)</b>	<b>1,496.69</b>	<b>1,496.69</b>	<b>1,196.69</b>	<b>1,496.69</b>	<b>1,196.69</b>
<b>Other Equity</b>					
<b>18. Earnings per equity share (from continuing operations) (Not Annualised) (In Rs.)</b>					
a. Basic	(3.75)	(1.31)	(0.03)	(8.56)	21.86
b. Diluted	(3.75)	(1.31)	(0.03)	(8.56)	21.86
<b>19. Earnings per equity share (from discontinued operations) (Not Annualised) (In Rs.)</b>					
a. Basic	-	-	-	-	-
b. Diluted	-	-	-	-	-
<b>18. Earnings per equity share (for continuing and discontinued operations) (Not Annualised) (In Rs.)</b>					
a. Basic	(3.75)	(1.31)	(0.03)	(8.56)	21.86
b. Diluted	(3.75)	(1.31)	(0.03)	(8.56)	21.86

<b>Starlog Enterprises Limited</b>		
501, Sukh Sagar, N.S. Patkar Marg, Mumbai 400007, India		
CIN: L63010MH1983PLC031578		
UDYAM Registration Number: UDYAM-MH-18-0205650		
<b>PART III STATEMENT OF CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2026</b>		
	<b>₹ In Lakhs</b>	
<b>Particulars</b>	<b>For Period Ended 31 March 2026</b>	<b>For Period Ended 31 March 2025</b>
<b>Cash flow from operating activities</b>		
<b>Profit/ (loss) before tax</b>	<b>(1,307.94)</b>	<b>2,633.11</b>
<b>Adjustments for:</b>		
Depreciation and amortization	392.77	434.22
Interest on borrowings	52.99	61.69
Interest on lease liabilities	2.86	3.79
Net foreign exchange (gain) /loss	208.22	27.87
Miscellaneous balances written off	227.75	209.99
Exceptional Items / Liabilities No Longer Required	(56.73)	(2,055.58)
Loss/(Profit) on Sale of Assets	-	(1,042.95)
Interest income on bank deposit and others	(63.95)	(67.95)
	<b>(544.02)</b>	<b>204.18</b>
<b>Changes in operating assets and liabilities</b>		
(Increase)/ decrease in trade receivables	81.01	129.74
(Increase)/ decrease in Other Financial Assets	48.25	(8.40)
(Increase)/ decrease in loans	(51.83)	29.06
Decrease/ (Increase) in other non-current assets	0.58	497.77
(Increase)/ decrease in other current assets	(272.59)	(627.81)
Increase/(decrease) in trade and other payables	(450.19)	(310.26)
Increase/(decrease) in provisions	(0.43)	(21.87)
Increase/(Decrease) in Other Non-Current Liabilities	11.30	-
Increase/(decrease) in other current liabilities	(56.63)	(1,769.21)
<b>Cash generated from operations</b>	<b>(1,234.55)</b>	<b>(1,876.80)</b>
Tax Expenses/(Refund) / Deferred Tax/(Reversal)	382.21	229.40
<b>Net cash flow from operating activities (A)</b>	<b>(852.34)</b>	<b>(1,647.40)</b>
<b>Cash flow from investing activities</b>		
Proceeds from sale of property, plant and equipment	22.70	1,735.58
Addition in property, plant and equipment	(547.79)	(694.98)
Interest Income from fixed Deposits	63.95	14.26
Non-Current Financial Investments	818.26	20.67
Increase in liabilities related assets classified as held for sale	-	448.00
Non-Current Liabilities	(216.45)	(1,126.33)
<b>Net cash flow from investing activities (B)</b>	<b>140.68</b>	<b>397.20</b>
<b>Cash flow used in financing activities</b>		
Proceeds from Preferential allotment of Equity Shares	1,500.00	-
Repayment of Borrowings	-	328.52
Borrowings Taken	-	654.46
Payment of rent	(16.99)	(16.99)
Interest Expense	(52.99)	(8.01)
<b>Net cash flow from financing activities (C)</b>	<b>1,430.02</b>	<b>957.98</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>718.35</b>	<b>(292.22)</b>
Cash and cash equivalents at the beginning of the year	283.12	574.34
<b>Cash and cash equivalents at the end of the year</b>	<b>1,001.48</b>	<b>282.13</b>
<b>Components of cash and cash equivalents</b>		
With banks	784.51	46.59
Balances with banks held as margin money deposits against guarantees	216.93	235.95
Cash on Hand	0.04	0.60
<b>Total cash and cash equivalents</b>	<b>1,001.48</b>	<b>283.13</b>

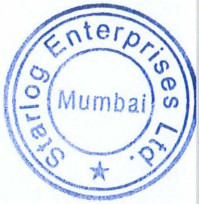


**Notes:**

1. The consolidated audited financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 ('the Act') read with companies (Indian Accounting Standards) Rules as amended from time to time. The above consolidated audited financial results have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 27, 2026.
2. The exceptional items for the current year of the Holding Company comprise loss on amounts written back on account of excess GST liabilities, TDS liabilities, other current liabilities and trade payable, amounts written off on account of certain advances, trade receivables and de-recognition of MAT credit.
3. The figures for the corresponding previous periods have been regrouped/reclassified wherever necessary, to make them comparable.
4. During the year, the Company has issued and allotted 30,00,000 Equity Shares of Face Value of Rs.10/- (Rupees Ten Only) each at an issue price of Rs.50/- each including premium of Rs. 40/- each on preferential basis for cash consideration. The Equity Shares so allotted rank pari – passu with the other existing equity shares of the Company in all respects.
5. The Company has operated only in one reportable segment.
6. The above consolidated financial results are available on the company website [www.starlog.in](http://www.starlog.in) and on the website of BSE ([www.bseindia.com](http://www.bseindia.com))

For Starlog Enterprises Limited

**Raj Manek**  
Managing Director  
DIN: 10997941  
Mumbai, May 27, 2026





May 27, 2026

**To,**  
**BSE Limited**  
The Corporate Relationship Department  
P.J. Towers, 1<sup>st</sup> Floor,  
Dalal Street,  
Mumbai – 400 001  
**Scrip Code: 520155**

**Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

We, hereby confirm and declare that the Statutory Auditors of the Company i.e. Bhattacharya Das & Co., Chartered Accountants, have issued the Audit Report on the Financial Results (Standalone and Consolidated) of the Company for the year ended March 31, 2026 with unmodified opinion.

Kindly take the above information on record.

Yours faithfully,

**For Starlog Enterprises Limited**

**Raj Manek**  
**Whole-time Director and Chief Financial Officer**  
**DIN: 10997941**

**Place: Mumbai**

**STARLOG ENTERPRISES LIMITED**

Registered Office: 501, Sukh Sagar, N. S. Patkar Marg, Mumbai – 400007, Maharashtra, India  
Email: [hq@starlog.in](mailto:hq@starlog.in) | Tel +91 22 35742155  
MSME : UDYAM–MH–18-0205650 | CIN: L63010MH1983PLC031578



## Annexure B

The details as required under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”) read with the SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is as under:

Sr. No.	Particulars	Description
1.	Name	Ms. Kashish Kesharwani
2.	Reason for change viz. appointment, <del>re-appointment,</del> resignation, removal, death or otherwise	Appointment as the Company Secretary and Compliance Officer (Key Managerial Personnel) of the Company with effect from Wednesday, May 27, 2026.
3.	Date of appointment / <del>re-appointment / cessation &amp; term of appointment / re-appointment;</del>	Appointed with effect from Wednesday, May 27, 2026.
4.	Brief Profile (in case of appointment)	Ms. Kashish Kesharwani holds a bachelor’s degree in commerce and law and is an Associate Member of the Institute of Company Secretaries of India (Membership No. A79915).  She has experience in handling matters relating to the Companies Act, Listing Regulations, and allied laws.
5.	Disclosure of relationships between Directors (in case of appointment of Director)	Not applicable

### STARLOG ENTERPRISES LIMITED

Registered Office: 501, Sukh Sagar, N. S. Patkar Marg, Mumbai – 400007, Maharashtra, India

Email: [hq@starlog.in](mailto:hq@starlog.in) | Tel +91 22 35742155

MSME : UDYAM–MH–18-0205650 | CIN: L63010MH1983PLC031578



### Annexure C

**The details of the Key Managerial Personnel (“KMP”) authorized severally to determine and disseminate the materiality of events as prescribed under Regulation 30(5) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

S/N	Name of the KMP	Designation	Contact Details (Email ID)
1	Mr. Saket Agarwal	Managing Director and Chief Executive Officer	hq@starlog.in / cs@starlog.in
2	Mr. Raj Manek	Whole-time Director and Chief Financial Officer	hq@starlog.in / cs@starlog.in
3	Ms. Kashish Kesharwani	Company Secretary and Compliance Officer	cs@starlog.in

**STARLOG ENTERPRISES LIMITED**

Registered Office: 501, Sukh Sagar, N. S. Patkar Marg, Mumbai – 400007, Maharashtra, India

Email: hq@starlog.in | Tel +91 22 35742155

MSME : UDYAM–MH–18-0205650 | CIN: L63010MH1983PLC031578



#### Annexure D

The details as required under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “Listing Regulations”) read with the SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is as under:

S. No.	Particular	Description
1	Name of the target entity, details in brief such as size, turnover, etc	Kandla Container Terminal Private Limited (KCTPL) is in the business of Port Services.  Turnover in the last three financial years: Nil
2	Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”;	KCTPL, being a wholly owned subsidiary is a related party of the Company. Accordingly, the transaction falls within the ambit of related party transaction and is at arm’s length.  Except to the extent of shares held by the Company in KCTPL, the promoter/promoter group/group companies of the Company have no interest in KCTPL.
3	Industry to which the entity being acquired belongs	Port Services
4	objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	KCTPL is a wholly owned subsidiary of the Company and is in the same line of business as that of the Company. There will be no change in the shareholding of the Company in KCTPL.  KCTPL shall continue to remain a wholly owned subsidiary of the Company.
5	brief details of any governmental or regulatory approvals required for the acquisition;	NA
6	indicative time period for completion of the acquisition;	Within 15 days
7	consideration -whether cash consideration or share swap or any other	The consideration for the aforesaid investment shall be treated as cash consideration. KCTPL shall adjust the said investment against the existing outstanding dues paid by the Company towards the working capital requirements of KCTPL.

#### STARLOG ENTERPRISES LIMITED

Registered Office: 501, Sukh Sagar, N. S. Patkar Marg, Mumbai – 400007, Maharashtra, India

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MSME : UDYAM–MH–18–0205650 | CIN: L63010MH1983PLC031578



	<b>form and details of the same;</b>	
<b>8</b>	<b>cost of acquisition and/or the price at which the shares are acquired;</b>	Upto Rs. 1.60 crores comprising of 16,00,000 equity shares of Rs. 10 each, at par.
<b>9</b>	<b>percentage of shareholding / control acquired and / or number of shares acquired</b>	There will be no change in shareholding of the Company in KCTPL. KCTPL will continue to remain a wholly owned subsidiary of the Company.
<b>10</b>	<b>brief background about the entity acquired in terms of products /line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief)</b>	<p>KCTPL is a Wholly Owned Subsidiary of the Company in the business of Port Services.</p> <p>Turnover in the last three financial years: Nil</p> <p>Date of Incorporation: 12.06.2006</p> <p>Country Presence: India</p>

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