



August 13, 2026

To,

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street,

Mumbai- 400 001

Scrip Code: 517548

Subject: Submission of Un-Audited Financial Results for the Quarter ended June 30, 2026 along with Limited Review Report

Dear Sir/ Madam,

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we would like to inform your good office that the Board of Directors of the Company at their meeting held today, August 13, 2026, inter alia, considered and approved the following:

1. Un-Audited Financial Results for the quarter ended June 30, 2026

The Board upon the recommendation from the Audit Committee has approved the Un-Audited Financial Results of the Company for the Quarter ended June 30, 2026. In this regard, kindly find enclosed the Un-Audited Financial Results along with its Limited Review Report issued by the Statutory Auditors of the Company for the quarter ended June 30, 2026.

The Board meeting commenced at 05:00 P.M concluded at 05:30 P.M.

Request you to kindly take this letter on record and acknowledge the receipt.

Thanking You

Yours Sincerely,

For STARLITE COMPONENTS LIMITED

Prabhu Shankarappa Biradar

Director

DIN: 08871166

Encl: As above

Registered
Office

STARLITE COMPONENTS LIMITED

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E-mail: info@starlitecomponents.com, URL: www.starlitecomponents.com

COMPANY CIN NO: L31200MH1991PLC063980

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
To The Board of Directors of
Starlite Components Limited**

1. The Company underwent the Corporate Insolvency Resolution Process ("CIRP") as per the provisions of Insolvency and Bankruptcy Code, 2016 (the Code'). Pursuant to its NCLT Order dated 14th March, 2024 ("NCLT Order"), the Adjudicating Authority approved the resolution plan ("Approved Resolution Plan") submitted by Solar Coper Limited ("Resolution Applicants") for the Company under Section 31 of the Code. In accordance with the provisions of the Code and the NCLT order, the Approved Resolution Plan is binding on the corporate debtor and its employees, members, creditors, guarantors and other stakeholders involved in the resolution plan.
2. With the approval of the Resolution plan by Hon'ble NCLT, the CIRP of the Company was concluded. The Erstwhile Resolution Professional managed the affairs of the Company as a going concern and supervised the implementation of the Resolution Plan. As per the terms of the approved resolution plan, Monitoring committee was constituted. The mandate of the Monitoring Committee was to manage the affairs of the Company as a going concern and supervise the implementation of the Resolution Plan. The Monitoring Committee, at their Closing Meeting held on 12th February, 2025, inter-alia, reconstituted the Board of Directors of the Company ("Reconstituted Board") and upon conclusion of this Meeting, the Monitoring Committee stood dissolved.
3. Subsequent to the approval of the Resolution Plan by the Committee of Creditors on January 1, 2021, an amendment was introduced by the Securities and Exchange Board of India (SEBI) vide notification dated June 18, 2021. The said amendment inserted a second proviso to sub-rule (5) of Rule 19A of the Securities Contracts (Regulation) Rules, 1957, which mandates that the public shareholding in companies undergoing Corporate Insolvency Resolution Process (CIRP) shall not fall below 5% at any time as a result of implementation of the approved Resolution Plan.

Based on the said amendment and advice received from the Bombay Stock Exchange (BSE), the Company has applied before the Hon'ble NCLT, Mumbai Bench, seeking necessary modifications to the Approved Resolution Plan in order to ensure compliance with the minimum public shareholding requirement of 5%. Accordingly, Interlocutory Application (IBC) is filed before Hon'ble NCLT – Mumbai Bench to amend the approved resolution plan and to allow listing and trading of shares of the company. The said application is pending before the Hon'ble NCLT – Mumbai Bench.

4. We have reviewed the accompanying statement of unaudited standalone financial results of **Starlite Components Limited** (the "Company") for the quarter ended June 30, 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations').
5. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, 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 Statement has been approved by the Company's Management. Our responsibility is to express a conclusion on the Statement based on our review.
6. We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Statement is 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 Standards on Auditing 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.

(a) We draw attention to Note 1 of the Statement in respect of resolution plan approved by the National Company Law Tribunal – Mumbai Bench vide its order dated March 14, 2024 under section 31(1) of the Insolvency and Bankruptcy Code, 2016. Post approval of the resolution plan under CIRP, a regulatory requirement was introduced mandating a minimum 5% public shareholding for listed companies. As this requirement came into effect after the plan's approval, the Company did not meet the threshold. Consequently, BSE withheld permission to trade the Company's securities. To address this, the Company has filed an application before the NCLT seeking modification of the approved resolution plan to ensure compliance, including allotment of additional shares to meet the public shareholding norms. The said application is pending before the Hon'ble NCLT – Mumbai Bench.

Accordingly, the implementation of full resolution plan is pending; the extinguishment of existing share capital and issue of new share capital has not been done for the reasons mentioned above.

(b) We draw attention to Note 2 of the Statement in respect of the commercial arbitration proceedings initiated by the company for the recovery of the substantial outstanding contractual dues from the Ambarnath Municipal Corporation (AMC). The application is pending before the Sole Arbitrator.

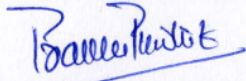


7. Based on our review conducted as above, except for the matters as explained in Paragraph 6 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement

For SHARP AARTH & Co. LLP

Chartered Accountants

ICAI Firm Registration No: 132748W / W100823



CA Praveen Purohit

Partner

Membership No. 429231

UDIN:26429231ALAFXV6332



Place: Nashik

Date: 13/08/2026

STARLITE COMPONENTS LIMITED

CIN - L31200MH1991PLC063980

STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Rs. (in Lakhs), except per share data

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-26 (Unaudited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)	31-Mar-26 (Audited)
1	Income				
	(a) Revenue from operations	-	64.38	(5.61)	186.32
	(b) Other Income	0.28	0.33	0.48	1.42
	(c) Total Income [(a) + (b)]	0.28	64.71	(5.13)	187.74
2	Expenses				
	(a) Cost of material consumed	-	-	-	-
	(b) Sub - Contracting Expenses	-	61.17	49.93	177.01
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	-	0.48	-	0.48
	(d) Employee Benefits Expenses	2.25	-	3.50	3.50
	(e) Finance costs	0.05	0.02	0.02	0.09
	(f) Depreciation and amortization expense	-	0.56	0.53	2.22
	(g) Other Expenses	8.45	5.77	11.59	18.53
	(h) Total Expenses [(a) to (e)]	10.75	68.00	65.57	201.83
3	Profit / (Loss) before Exceptional Items & Tax [1(c) - 2(h)]	(10.47)	(3.29)	(70.70)	(14.09)
4	Exceptional Items	-	-	6.42	6.42
5	Profit / (Loss) Before Tax [3+4]	(10.47)	(3.29)	(64.28)	(7.66)
6	Tax Expense				
	(a) Current Tax	-	-	-	-
	(b) Deferred Tax	-	0.10	(0.89)	(0.58)
	(c) Total Tax Expenses [(a) + (b)]	-	0.10	(0.89)	(0.58)
7	Profit / (Loss) after Tax [5-6(d)]	(10.47)	(3.40)	(63.39)	(7.09)
8	Other Comprehensive Income				
	Items that will not be subsequently reclassified to profit or loss	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	(10.47)	(3.40)	(63.39)	(7.09)
10	Paid-up Equity Share Capital (Face Value - Rs. 10/ per share)				1,710.00
11	Reserves excluding Revaluation Reserves				(51.32)
12	Earning per Equity Share (EPS)* (Face value of Rs. 10 each)				
	Basic EPS	(0.06)	(0.02)	(0.37)	(0.04)
	Diluted EPS	(0.06)	(0.02)	(0.37)	(0.04)

* Not annualised, except year end Basic and Diluted EPS



Notes:

1. Starlite Components Limited ("the Company") underwent a corporate insolvency resolution process under section 31 of the Insolvency and Bankruptcy Code, 2016. During the CIRP process, resolution plan of Solar Coper Limited ("Resolution Applicant"), has been approved by the Hon'ble National Company Law Tribunal, Mumbai Bench ("Approved Resolution Plan") vide order dated March 14, 2024 and the implementation of the Approved Resolution Plan is in process. As per the terms of Section 31 of the Code, the Approved Resolution Plan shall be binding on the Company, its employees, members, creditors, and other stakeholders involved in the Resolution Plan.

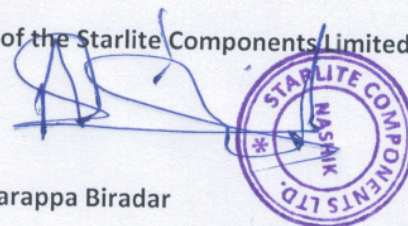
With the approval of the Resolution plan by Hon'ble NCLT, the CIRP of the Company was concluded. As per the terms of the approved resolution plan, Monitoring committee was constituted. The mandate of the Monitoring Committee was to manage the affairs of the Company as a going concern and supervise the implementation of the Resolution Plan. The Monitoring Committee, at their Closing Meeting held on 12th February, 2025, inter-alia, reconstituted the Board of Directors of the Company ("Reconstituted Board") and upon conclusion of this Meeting, the Monitoring Committee stood dissolved.

- **Reduction of existing share capital** – The existing approved resolution plan proposed reduction of the Company's share capital without any payout to the shareholders.
- However, subsequent to the approval of the Resolution Plan by the Committee of Creditors on January 1, 2021, an amendment was introduced by the Securities and Exchange Board of India (SEBI) vide notification dated June 18, 2021. The said amendment inserted a second proviso to sub-rule (5) of Rule 19A of the Securities Contracts (Regulation) Rules, 1957, which mandates that the public shareholding in companies undergoing Corporate Insolvency Resolution Process (CIRP) shall not fall below 5% at any time as a result of implementation of the approved Resolution Plan.
- Based on the said amendment and advice received from the Bombay Stock Exchange (BSE), the Company has applied before the Hon'ble NCLT, Mumbai Bench, seeking necessary modifications to the Approved Resolution Plan in order to ensure compliance with the minimum public shareholding requirement of 5%. Accordingly, Interlocutory Application (IBC) is filed before Hon'ble NCLT – Mumbai Bench to amend the approved resolution plan and to allow listing and trading of shares of the company.
- **Issuance of Securities against financial debt** – The resolution applicant will be issued 35,000 equity shares of face value of Rs. 10 each and Rutwik Sales Private Limited will be issued 15,000 equity shares of face value Rs. 10 each. Additionally, remaining amount of financial creditors will be settled by issuing equity shares of Rs. 155.00 Lakhs. The number of equity shares may be revised due to modifications in the Approved Resolution Plan, as the IA is filed and pending with Hon'ble NCLT, Mumbai Bench. Shares can be issued only after approval of IA by the NCLT - Mumbai and the next date of hearing is scheduled on 07th September, 2026.



- As per Clause 12 & 13 of Approved Resolution Plan, the outstanding debt of Financial Creditors amounting to Rs. 160.00 Lakhs shall not carry interest; hence such debt has been measured at cost. The Approved Resolution Plan has an overriding effect on the requirements of Ind AS. Hence, had the Company applied the Ind AS, it would have recognized the debt at its fair value and accordingly recognized the imputed interest cost over the period of loan in the statement of profit and loss.
- 2. The Company has initiated arbitration proceedings against Ambernath Municipal Council (AMC) for recovery of the substantial outstanding contractual dues, which remains unpaid till the date. The arbitration matter is currently pending before the Sole Arbitrator.
- 3. The LED & maintenance contract of Ambernath Municipal Council (AMC) got completed on 31/12/2025 and the company opted out of the contract on the behest of the sole arbitrator. The contractual dues are still pending from the AMC and accordingly the escrow arrangement made with the Solar Coper will continue till the realization of the total contract proceeds.
- 4. The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on August 13, 2026.
- 5. The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013.
- 6. The Statutory Auditors have carried out "Limited Review" of the standalone financial results for the quarter ended on June 30, 2026.
- 7. Considering the nature of its business activities and related risks and returns, the company had, determined that it operates in a single primary business segment "LED Products", which constitutes a reportable segment in the context of Ind AS 108 on "Operating Segments". There has been no development during the quarter necessitating any changes in Operating Segment.
- 8. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.

For and on behalf of the Starlite Components Limited



Mr. Prabhu Shankarappa Biradar
Director
DIN – 08871166

Place: Nashik