

August 12, 2025

To,
THE MANAGER,
LISTING DEPARTMENT,
NATIONAL STOCK EXCHANGE OF INDIA LIMITED
'EXCHANGE PLAZA', BANDRAKURLA COMPLEX,
BANDRA (EAST), MUMBAI 400 051.

NSE SYMBOL: GOLDSTAR

Dear Sir/Madam,

Sub: Outcome of Board Meeting

As per Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and in furtherance to our intimation letter dated August 04, 2025, we hereby inform the stock exchange that the Board of Directors of the company at its meeting held today i.e. Tuesday, August 12, 2025 inter-alia decided as under:

1. Considered and approved Un-Audited financial result for the first Quarter ended on June 30, 2025 along with Auditors Limited Review Report of the Company Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. Reviewed the other business of the company.

Kindly note that the meeting of the Board of Directors of the Company commenced at 01.30 P.M. and concluded at 02.15 P.M.

We request you to kindly take the same on your record.

Thanking you

Yours Sincerely

For Goldstar Power Limited

Pansara
Navneetbhai

Digitally signed by Pansara
Navneetbhai
Date: 2025.08.12 14:21:51 +05'30'

Navneetbhai Pansara
Managing Director
DIN: 00300843

Encl. as above.

GOLDSTAR POWER LIMITED

CIN: L36999GJ1999PLC036274

REGISTERED OFFICE : BEHIND RAVI PATROL PUMPHIGH-WAY RD AT & POST -HAPA DIST JAMNAGAR 361120 GJ


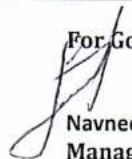
Unaudited Standalone Statement of Financial Results for the Quarter Ended 30-06-2025

(RS. in Lakhs except per Share Data)

	Particulars	Quarter Ended			Year Ended
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
A	Date of start of reporting period	01/04/2025	01/01/2025	01/04/2024	01/04/2024
B	Date of end of reporting period	30/06/2025	31/03/2025	30/06/2024	31/03/2025
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
Part I					
I	Revenue From Operations				
	Net sales or Revenue from Operations	984.45	1,921.50	755.41	4,838.13
II	Other Income	38.96	69.02	39.36	205.98
III	Total Income (I + II)	1,023.41	1,990.52	794.77	5,042.11
IV	Expenses				
(a)	Cost of materials consumed	787.54	1,413.98	795.38	3,350.60
(b)	Purchases of stock-in-trade	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(214.38)	(54.63)	(272.16)	53.41
(d)	Employee benefit expense	92.73	28.90	28.40	271.59
(e)	Finance Costs	28.92	43.10	51.28	156.52
(f)	Depreciation and amortisation expense	36.72	39.81	39.81	159.25
(g)	Other Expenses	184.17	237.28	161.51	701.46
	Total expenses	915.70	1,708.44	804.22	4,692.82
V	Profit (loss) before Exceptional and Extraordinary Items and tax (III-IV)	107.71	282.08	(9.45)	349.29
VI	Exceptional items				
VII	Profit (loss) before Tax (V-VI)	107.71	282.08	(9.45)	349.29
VIII	Tax Expense				
(a)	Current Tax	36.20	48.53	-	107.99
	(Less):- MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	0.15	(0.40)	-	13.30
IX	Net Profit/Loss for the period from Continuing Operations (VII-VIII)	71.36	233.95	(9.45)	228.00
X	Profit (Loss) from Discontinuing Operations	-	-	-	-
XI	Tax Expenses of Discontinuing Operations	-	-	-	-
XII	Net Profit (Loss) from Discontinuing Operations after tax (X-XI)	-	-	-	-
XIII	Profit (Loss) for the period (IX+XII)	71.36	233.95	(9.45)	228.00
XIV	Other Comprehensive Income				
a . i).	Amount of item that will not be reclassified to profit or loss	-	-	-	-
ii).	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
b i).	Item that will be reclassified to profit or loss	-	-	-	-
ii).	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
XV	Total Comprehensive income	0.00	0.00	0.00	0.00
	Total Comprehensive income [Comprising Profit for the Period (After tax) and Other comprehensive income] (XIII+XV)	71.36	233.95	(9.45)	228.00
XVI	Details of equity share capital				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	2,407.05	2,407.05	2,407.05	2,407.05
	Face value of equity share capital (Per Share)	1.00	1.00	1.00	1.00
	Other Equity				
XVII	Earnings per share (Not Annualized for Year ended)	0.03	0.10	(0.00)	0.09
(a)	Earnings per share Continuing Operation (Not Annualised for Year ended)				
	Basic earnings per share before extraordinary items	0.03	0.10	(0.00)	0.09
	Diluted earnings per share before extraordinary items	0.03	0.10	(0.00)	0.09
(b)	Earnings per share Discontinuing Operation (Not Annualised for Year ended)				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00
(c)	Earnings per share (Not Annualised for Year ended)				
	Basic earnings per share before extraordinary items	0.03	0.10	(0.00)	0.09
	Diluted earnings per share before extraordinary items	0.03	0.10	(0.00)	0.09



Notes:-**Notes to Unaudited Standalone financials results for the year ended 30th June 2025:**

1	The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards Amendment Rules 2016.		
2	As per proviso to Regulation 280 of SEBI ICDR Regulations 2018 as amended on March 8, 2025, the Company needs to comply with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to companies listed on the main board of the stock exchange. The Company has made allotment of 4,54,93,500 equity shares on preferential basis for consideration other than cash, on July 8, 2025, for which in-principle approval is received on July 4, 2025, and listing application is filed on July 16, 2025 and pending with NSE.		
3	"Provided further that where the post-issue paid-up capital pursuant to further issue of capital including by way of rights issue, preferential issue, bonus issue, is likely to increase beyond ₹25 crores, the issuer may undertake further issuance of capital without migration from SME exchange to the main board, subject to the issuer undertaking to comply with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as applicable to companies listed on the main board of the stock exchange."		
3	The Ind-AS Compliant financial results pertaining to the quarter March 31, 2025 and June 30, 2024 have not been subject to Audited review report/Limited review report by the Statutory Auditors. However, the Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.		
4	The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.		
5	The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on August 12, 2025.		
6	The Company has only reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is enclosed herewith.		
7	As required by para 32 of IND AS 101, net profit reconciliation between the figures reported under the previous GAAP and IND-AS is as under.		
	(i) Reconciliation Profit & Loss:-		
	Particular	For the Quarter Ended	For the Year Ended
	Net Income/(loss) As Per IGAAP	233.95	228.00
	Add/(Less): Ind AS Adjustment		
	Impact on Other Comprehensive Income		
	Net Income/(loss) As Per Ind-AS	233.95	228.00
<div style="display: flex; justify-content: space-between; align-items: flex-end;"><div>Date :- 12th August, 2025 Place :- Jamnagar</div><div style="text-align: center;"></div><div style="text-align: right;"><div>For Goldstar Power Limited</div><div> Navneetbhai Pansara Managing Director DIN: 00300843</div></div></div>			

GOLD STAR POWER LIMITED

Unaudited Standalone Segmentwise Revenue and Results for the Half Year Ended June 30, 2025

Particulars	Quarter Ended		Year Ended	
	30-06-2025	31-03-2025	30-06-2024	31-03-2025
	01-04-2025	01-01-2025	01-04-2024	01-04-2024
	30-06-2025	31-03-2025	30-06-2024	31-03-2025
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
Manufactured Goods	711.71	903.62	723.24	3,299.36
Trading goods	272.74	1,017.88	32.17	1,538.77
	984.45	1,921.50	755.41	4,838.13
Segment Results				
Net Revenue from each segment after deducting allocable cost				
Manufactured Goods	39.56	235.40	78.81	523.92
Trading goods	142.94	158.80	2.38	190.37
Total	182.50	394.20	81.19	714.29
Less: Finance Cost	(35.83)	(43.10)	(51.28)	156.52
Less: Unallocable Cost	(38.96)	(69.02)	(39.36)	208.48
Total Profit Before Tax	107.71	282.08	(9.45)	349.29
Assets				
Manufactured Goods	4,882.38	3,347.68	5,441.18	3,347.68
Trading goods	524.54	447.42	26.55	447.42
Liabilities				
Manufactured Goods	5,324.61	2,099.96	5,441.62	2,099.96
Trading goods	82.31	359.78	26.11	359.78



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

**To The Board of Directors of
Gold Star Power Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Gold Star Power Limited** ("the Company") for the quarter ended 30th June 2025 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **12th August 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the 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.

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 financial 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 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.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D G M S & Co.
Chartered Accountants

J. J. Kataria

Jyoti J. Kataria
Partner

Membership No. 116861
Firm Regn. No. 0112187W
UDIN: 25116861BMHVZQ7326
Date: 12th August 2025
Place: Jamnagar



Head Office:

217/218, Manek Center, P.N. Marg, Jamnagar – 361008.

Branch Office:

B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industiral Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.

Cell: +91 98242 31214 Ph.: 0288 2661942 Email: dgmsco.jam@gmail.com