

February 13, 2019

BSE Limited,
Corporate Relations Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001.

Scrip Code: 531847

Dear Sir/ Madam,

Sub: Unaudited Financial Results for the Quarter ended on December 31, 2018

This is to inform you that the Board of Directors in their meeting held on today i.e. February 13, 2019 approved:

- Unaudited Financial Results on Standalone and Consolidated Basis for the quarter ended December 31, 2018.

The meeting of the Board of Directors held today commenced at 3.00 p.m. and concluded at 6.00 p.m.

We also enclose a copy of the Limited Review Report of the Auditors of the Company, as required under Regulation 33 of the Listing Regulations.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For ASIAN STAR COMPANY LIMITED

A.T. Shah

**ARVIND T. SHAH
(DIN:- 00004720)
DIRECTOR**

Encl: As above

Asian Star Company Limited 114, Mittal Court - C, Nariman Point, Mumbai - 400 021, India. CIN: L36910MH1995PLC086017
T: +91 22 62444111 F: +91 22 2204 3747, +91 22 2284 2427 E: info@asianstargroup.com www.asianstargroup.com



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MAHENDRA DOSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

303, Zest Business Spaces, 16, M.G. Road, Next To Doshi Nursing Home, Near East West Flyover,
Ghatkopar (E), Mumbai - 400 077. ☎ : 022-25012113 / 022-25012114
✉ : accounts@camahendradoshi.com 🌐 : www.camahendradoshi.com

To,
The Board of Directors
Asian Star Company Limited

Re : **ASIAN STAR COMPANY LIMITED**
Sub: Limited Review Report for the Quarter ended 31-12-2018

We have reviewed the accompanying statement of unaudited financial results of Asian Star Company Limited for the quarter ended December 31st, 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR MAHENDRA DOSHI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 105765W



Mahendra Doshi

(C.A. MAHENDRA DOSHI)
Proprietor
Membership No.: 41316

Place: Mumbai

Date: February 13th, 2019

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2018

(Rs. In Lacs)

Sr. No.	Particulars	Standalone					
		Quarter ended			Nine months ended		Year ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales/Income from Operations	56,637.18	70,078.59	65,359.18	187,751.20	211,944.35	280,894.19
	(b) Other Income	29.28	206.69	278.99	234.67	618.08	1,096.05
	Total income from operations (net)	56,666.46	70,285.28	65,638.17	187,985.87	212,562.43	281,990.24
2	Expenditure						
	a. Cost of Materials Consumed / Purchase of Traded Goods	36,276.16	48,812.74	44,436.20	145,772.03	174,080.52	232,996.70
	b. Changes in Inventories of Finished Goods, WIP and Stock-in-Trade	11,219.85	8,955.83	11,027.41	9,164.64	3,517.33	1,488.01
	c. Processing Charges	4,227.47	6,591.74	4,662.13	17,000.64	16,944.91	23,498.95
	d. Employees Benefits expense	1,461.75	1,648.18	1,501.57	4,519.10	4,894.45	6,679.35
	e. Finance Costs	606.80	780.20	698.46	2,171.52	2,085.76	2,851.41
	f. Depreciation expense	383.77	407.52	241.41	1,176.62	993.46	1,556.20
	g. Other Expenditure	1,270.32	1,524.49	1,536.76	4,400.59	4,831.68	6,550.04
	Total Expenses	55,446.12	68,720.70	64,103.94	184,205.14	207,348.11	275,620.66
3	Profit/(Loss) from ordinary activities after finance cost but before Exceptional	1,220.34	1,564.58	1,534.23	3,780.73	5,214.32	6,369.58
4	Exceptional items Gain / (Loss)	(36.46)	(61.36)	5.52	(115.56)	(1,807.50)	(492.13)
5	Profit / Loss from Ordinary Activities before tax (3+/- 4)	1,183.88	1,503.22	1,539.75	3,665.17	3,406.82	5,877.45
6	Current Tax	406.20	429.77	458.11	1,168.69	1,626.13	2,084.57
7	Deferred Tax	(28.13)	(53.69)	(146.79)	(147.12)	(933.14)	(363.01)
8	Net Profit / Loss from Ordinary Activities after tax (5 +/- 6+/-7)	805.81	1,127.14	1,228.43	2,643.60	2,713.83	4,155.89
9	Extraordinary Item	-	-	-	-	-	-
10	Net Profit/ Loss for the period (8 +/- 9)	805.81	1,127.14	1,228.43	2,643.60	2,713.83	4,155.89
11	Share of profit/ (loss) of associates	-	-	-	-	-	-
12	Minority Interest	-	-	-	-	-	-
13	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of	805.81	1,127.14	1,228.43	2,643.60	2,713.83	4,155.89
14	Other Comprehensive Income						
	A) (i) Items that will not be Reclassified to Profit & loss	-	-	-	-	-	(24.30)
	(ii) Income Tax relating to Items that will not be Reclassified to Profit & loss	-	-	-	-	-	-
	B) (i) Items that will be Reclassified to Profit & loss	-	-	-	-	-	-
	(ii) Income Tax relating to Items that will be Reclassified to Profit & loss	-	-	-	-	-	-
15	Total Comprehensive Income (13 +/- 14)	805.81	1,127.14	1,228.43	2,643.60	2,713.83	4,131.59
17	Paid up equity share capital (Face value of share)	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-
18	Reserve excluding Revaluation Reserves						69,323.42
19	(i) Earnings Per Share (EPS) (before extraordinary items) (not annualised)						
	a) Basic	5.03	7.04	7.67	16.52	16.95	25.96
	b) Diluted	5.03	7.04	7.67	16.52	16.95	25.96
	(ii) Earning per share (after extraordinary items) (not annualised)						
	a) Basic	5.03	7.04	7.67	16.52	16.95	25.96
	b) Diluted	5.03	7.04	7.67	16.52	16.95	25.96

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Notes :

- 1 The above unaudited financial results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on February 13, 2019. The results have also been subjected to limited review by the statutory auditors of the company.
- 2 The figures for the previous periods/year have been regrouped/reclassified to make them comparable with those of current period/year.
- 3 During the previous quarter the Company received final approval from NCLT for merger by absorption of Asian Star Jewels Private Limited, a wholly owned subsidiary with the company with effect from 1.4.2017. The financial statements have been regrouped / rearranged to give effect of the merger w.e.f. 1.4.2017.
- 4 The company recognises two reportable business segment viz., diamonds and jewellery. The business, which is not reportable during the quarter, has been grouped under 'Others' segment, this comprises wind energy generation.
- 5 In view of The Ministry of Corporate Affairs ('MCA'), Government of India, circular nos. 17/2011 dated April 21, 2011 and 18/2011 dated April 29, 2011, members are hereby requested to write letter addressed to our registered office address or e-mail us at 'secretarial@asianstargroup.com for receiving the documents in electronic mode.
- 6 The company has opted to publish only consolidated financial results. The standalone results of the company will be available on the Company's website www.asianstargroup.com.

By order of the Board
For ASIAN STAR CO. LTD.



ARVIND T. SHAH
DIRECTOR
(DIN - 00004720)

Place: Mumbai
Date: February 13, 2019

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UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 31ST DECEMBER, 2018							
Sr. No.	Particulars	Standalone					
		Quarter ended			Nine months ended		Year ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE						
	DIAMONDS	46,672.70	54,654.20	55,393.91	156,500.85	183,045.20	247,006.48
	JEWELLERY	14,571.59	20,917.48	13,595.50	46,557.41	45,715.85	55,468.28
	OTHERS	76.49	534.58	405.34	795.53	1,223.78	1,736.27
	TOTAL	61,320.78	76,106.26	69,394.75	203,853.79	229,984.83	304,211.03
	LESS: INTER SEGMENT REVENUE / TRANSFER	4,654.32	5,820.98	3,756.58	15,867.92	17,422.40	22,220.79
	NET SALES / INCOME FROM OPERATIONS	56,666.46	70,285.28	65,638.17	187,985.87	212,562.43	281,990.24
2	SEGMENT RESULTS						
	PROFIT(+)/LOSS(-) BEFORE INTEREST AND TAX						
	DIAMONDS	1,079.15	1,038.15	1,574.78	3,523.13	5,053.73	5,871.61
	JEWELLERY	803.26	905.97	331.57	2,030.69	1,387.77	2,119.31
	OTHERS	(55.27)	400.66	326.34	398.43	858.58	1,230.07
	TOTAL	1,827.14	2,344.78	2,232.69	5,952.25	7,300.08	9,220.99
	LESS: I) FINANCE COSTS	606.80	780.20	698.46	2,171.52	2,085.76	2,851.41
	II) EXCEPTIONAL ITEM GAIN / (LOSS)	(36.46)	(61.36)	5.52	(115.56)	(1,807.50)	(492.13)
	III) OTHER UN-ALLOCABLE EXPENDITURE	-	-	-	-	-	-
	NET OFF UN-ALLOCABLE INCOME	-	-	-	-	-	-
	TOTAL	643.26	841.56	692.94	2,287.08	3,893.26	3,343.54
	TOTAL PROFIT BEFORE TAX	1,183.88	1,503.22	1,539.75	3,665.17	3,406.82	5,877.45
3	CAPITAL EMPLOYED						
	(Segment assets - Segment Liabilities)						
	DIAMONDS	40,124.83	39,569.39	38,915.86	40,124.83	38,915.86	39,076.31
	JEWELLERY	17,734.53	17,118.64	15,617.40	17,734.53	15,617.40	16,055.60
	OTHERS	15,653.68	15,827.70	14,981.64	15,653.68	14,981.64	15,792.19
	TOTAL	73,513.04	72,515.73	69,514.90	73,513.04	69,514.90	70,924.10

By order of the Board
For ASIAN STAR CO. LTD.



ARVIND T. SHAH
DIRECTOR
(DIN - 00004720)

Place: Mumbai
Date: February 13, 2019



MAHENDRA DOSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

303, Zest Business Spaces, 16, M.G. Road, Next To Doshi Nursing Home, Near East West Flyover,
Ghatkopar (E), Mumbai - 400 077. ☎ : 022-25012113 / 022-25012114
✉ : accounts@camahendradoshi.com 🌐 : www.camahendradoshi.com

To,
The Board of Directors
Asian Star Company Limited

Sub: Limited Review Report for the Quarter ended 31-12-2018

We have reviewed the accompanying statement of unaudited financial results of Asian Star Company Limited and its subsidiaries for the quarter ended December 31st, 2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR MAHENDRA DOSHI & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 105765W



Mahendra Doshi

(C.A. MAHENDRA DOSHI)
Proprietor
Membership No.: 41316

Place: Mumbai

Date: February 13th, 2019

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2018

(Rs. In Lacs)

Sr. No.	Particulars	Consolidated					
		Quarter ended			Nine months ended		Year ended
		31.12.18	30.09.18	31.12.17	31.12.18	31.12.17	31.03.18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from Operations						
	(a) Net Sales/Income from Operations	79,330.30	109,704.79	104,384.42	277,743.14	302,666.19	390,502.62
	(b) Other Income	9.54	(67.31)	315.15	(69.45)	469.91	823.09
	Total income from operations (net)	79,339.84	109,637.48	104,699.57	277,673.69	303,136.10	391,325.71
2	Expenditure						
	a. Cost of Materials Consumed / Purchase of Traded Goods	58,479.54	81,785.50	79,656.63	226,084.49	254,208.22	334,395.86
	b. Changes in Inventories of Finished Goods, WIP and Stock - In - Trade	10,234.25	12,283.64	10,682.04	11,388.70	6,339.26	977.84
	c. Processing Charges	4,222.40	6,480.43	4,446.07	16,753.24	16,727.04	23,215.28
	d. Employees Benefits expense	1,716.55	1,830.76	1,692.71	5,117.96	5,430.58	7,291.77
	e. Finance Costs	583.21	808.57	807.32	2,197.87	2,264.44	3,055.92
	f. Depreciation Expense	431.33	454.65	472.13	1,317.09	1,434.78	1,739.87
	g. Other Expenditure	1,433.08	1,703.64	1,788.12	5,077.40	5,625.50	7,480.78
	Total Expenses	77,100.36	105,347.19	99,545.02	267,936.75	292,029.82	378,157.32
3	Profit/(Loss) from ordinary activities after Finance Cost but before Exceptional Items (1-2)	2,239.48	4,290.29	5,154.55	9,736.94	11,106.28	13,168.39
4	Exceptional items Income/(Loss)	(36.46)	(61.36)	5.52	(115.56)	(1,807.50)	(503.47)
5	Profit/(Loss) from ordinary activities before tax (3+/- 4)	2,203.02	4,228.93	5,160.07	9,621.38	9,298.78	12,664.92
6	Current Tax	415.38	451.52	458.11	1,208.76	1,638.84	2,109.12
7	Deferred Tax	(28.09)	(53.61)	(146.80)	(147.12)	(933.18)	(362.97)
8	Profit/(Loss) from ordinary activities after tax (5+/- 6+/- 7)	1,815.73	3,831.02	4,848.76	8,559.74	8,593.12	10,918.77
9	Extraordinary items	-	-	-	-	-	-
10	Net Profit / Loss for the period (8 +/- 9)	1,815.73	3,831.02	4,848.76	8,559.74	8,593.12	10,918.77
11	Share of Profit / (Loss) of Associates	-	-	-	-	-	-
12	Minority Interest	(115.56)	8.23	(83.84)	(53.01)	(382.11)	5.38
13	Net Profit / (Loss) after taxes, minority interest and share of Profit / (Loss) of Associates (10 +/- 11 +/- 12)	1,931.29	3,822.79	4,932.60	8,612.75	8,975.23	10,913.39
14	Other Comprehensive Income (OCI)						
	A) (i) Items that will not be Reclassified to Profit & loss	26.41	(119.59)	(22.93)	(353.53)	2.97	(42.21)
	(ii) Income Tax relating to Items that will not be Reclassified to Profit & loss	-	-	-	-	-	-
	B) (i) Items that will be Reclassified to Profit & loss	-	-	-	-	-	-
	(ii) Income Tax relating to Items that will be Reclassified to Profit & loss	-	-	-	-	-	-
15	Total Comprehensive Income (after tax) (13+/- 14)	1,957.70	3,703.20	4,909.67	8,259.22	8,978.20	10,871.18
16	Paid up equity share capital (Face value of share)	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-	1,600.68 Rs.10/-
17	Reserve excluding Revaluation Reserves						96,780.53
18	(i) Earnings Per Share (EPS) (before extraordinary items) (not annualised)						
	a) Basic	12.07	23.88	30.82	53.81	56.07	68.18
	b) Diluted	12.07	23.88	30.82	53.81	56.07	68.18
	(ii) Earning per share (EPS) (after extraordinary items) (not annualised)						
	a) Basic	12.07	23.88	30.82	53.81	56.07	68.18
	b) Diluted	12.07	23.88	30.82	53.81	56.07	68.18

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Notes :

- The above unaudited financial results were reviewed by the Audit Committee and taken on record at the meeting of the Board of Directors held on February 13, 2019. The results have also been subjected to limited review by the statutory auditors of the company.

- The financial results (standalone) are as follows:

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.18	30.09.18	31.12.17	31.12.18	31.12.17	31.03.18
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Net Sales	56,637.18	70,078.59	65,359.18	187,751.20	211,944.35	280,894.19
Profit Before Tax	1,183.88	1,503.22	1,539.75	3,665.17	3,406.82	5,877.45
Profit After Tax	805.81	1,127.14	1,228.43	2,643.60	2,713.83	4,155.89

(Rs. in Lacs)

- The figures for the previous periods/year have been regrouped/reclassified to make them comparable with those of current period/year.
- During the previous quarter the Company received final approval from NCLT for merger by absorption of Asian Star Jewels Private Limited, a wholly owned subsidiary with the company with effect from 1.4.2017. The financial statements have been regrouped / rearranged to give effect of the merger w.e.f. 1.4.2017.
- The Company recognises two reportable business segment viz., diamonds and jewellery. The business, which is not reportable during the quarter, has been grouped under 'Others' segment, this comprises wind energy generation.
- In view of The Ministry of Corporate Affairs ('MCA'), Government of India, circular nos. 17/2011 dated April 21, 2011 and 18/2011 dated April 29, 2011, members are hereby requested to write letter addressed to our registered office address or e-mail us at secretarial@asianstargroup.com for receiving the documents in electronic mode.
- The company has opted to publish only consolidated financial results. The standalone results of the company will be available on the Company's website www.asianstargroup.com.

By order of the Board
For ASIAN STAR CO. LTD.



ARVIND T. SHAH
DIRECTOR
(DIN - 00004720)

Place: Mumbai
Date: February 13, 2019

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UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 31st DECEMBER, 2018

Sr. No.	Particulars	Consolidated					
		Quarter ended			Nine months ended		Year ended
		31.12.18	30.09.18	31.12.17	31.12.18	31.12.17	31.03.18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE						
	DIAMONDS	69,376.28	94,280.40	94,419.15	246,503.25	273,767.03	356,624.51
	JEWELLERY	14,571.59	20,917.48	13,595.50	46,557.41	45,715.85	55,458.68
	OTHERS	46.29	260.58	441.50	480.95	1,075.61	1,463.31
	TOTAL	83,994.16	115,458.46	108,456.15	293,541.61	320,558.49	413,546.50
	LESS: INTER SEGMENT REVENUE / TRANSFER	4,654.32	5,820.98	3,756.58	15,867.92	17,422.39	22,220.79
	NET SALES /INCOME FROM OPERATIONS	79,339.84	109,637.48	104,699.57	277,673.69	303,136.10	391,325.71
2	SEGMENT RESULTS						
	PROFIT(+)/ LOSS(-) BEFORE INTEREST AND TAX						
	DIAMONDS	2,094.44	4,066.22	5,267.80	9,809.81	11,272.54	13,147.88
	JEWELLERY	803.26	905.98	331.57	2,030.69	1,387.77	2,119.31
	OTHERS	(75.01)	126.66	362.50	94.31	710.41	957.12
	TOTAL	2,822.69	5,098.86	5,961.87	11,934.81	13,370.72	16,224.31
	LESS :						
	I) FINANCE COSTS	583.21	808.57	807.32	2,197.87	2,264.44	3,055.92
	II) EXCEPTIONAL ITEM GAIN / (LOSS)	(36.46)	(61.36)	5.52	(115.56)	(1,807.50)	(503.47)
	III) OTHER UN-ALLOCABLE EXPENDITURE	-	-	-	-	-	-
	NET OFF UN-ALLOCABLE INCOME	-	-	-	-	-	-
	TOTAL	619.67	869.93	801.80	2,313.43	4,071.94	3,559.39
	TOTAL PROFIT BEFORE TAX	2,203.02	4,228.93	5,160.07	9,621.38	9,298.78	12,664.92
3	CAPITAL EMPLOYED						
	(Segment Assets - Segment Liabilities)						
	DIAMONDS	71,780.45	71,354.54	61,903.26	71,780.45	61,903.26	66,848.28
	JEWELLERY	17,734.52	17,118.64	15,617.41	17,734.52	15,617.41	16,085.30
	OTHERS	15,309.12	15,482.83	14,815.83	15,309.12	14,815.83	15,447.63
	TOTAL	104,794.09	103,956.01	92,336.50	104,794.09	92,336.50	98,381.21

By order of the Board
For ASIAN STAR CO. LTD.



ARVIND T. SHAH
DIRECTOR
(DIN - 00004720)

Place: Mumbai
Date: February 13, 2019