

STEL Holdings Limited

(CIN: L65993KL1990PLC005811)

Regd. Office: 24/1624, Bristow Road, Willingdon Island, Cochin - 682003, Kerala

Ph: 0484 6624335 **Fax:** 0484 - 2668024

Email: secretarial@stelholdings.com **Website:** www.stelholdings.com

February 08, 2019

To


The Secretary BSE Ltd. Corporate Relationship Dept. 1st Floor, New Trading Ring Rotunda Building, PJ Towers Dalal Street, Fort Mumbai - 400 001, Maharashtra Scrip code: 533316	The Secretary National Stock Exchange of India Ltd. "Exchange Plaza", Bandra - Kurla Complex Bandra (E) Mumbai - 400 051 Maharashtra Scrip code : STEL
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Dear Sir,

Pursuant to the Provisions of Regulations 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, we are forwarding herewith a copy of Unaudited Financial results of the company for the quarter and nine months ended December 31, 2018 that has been approved at the Nineteenth Meeting of the Board of Directors held on February 08, 2019.

Thanking you,

Yours faithfully,
For **STEL Holdings Limited**


Lakshmi P.S
Company Secretary



LIMITED REVIEW REPORT

1. We have reviewed the accompanying statement of unaudited financial results of **STEL Holdings Limited**, ('the Company'), P.O. Box 502, Bristow Road, Willingdon Island, Cochin - 682 003; for the quarter ended December 31, 2018 and year to date from April 1, 2018 to December 31, 2018 ('the Statement') attached herewith, being submitted by the Company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulations'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
2. 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 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**For J. KRISHNAN & ASSOCIATES
CHARTERED ACCOUNTANTS**

NISHANTH SEBASTIAN JOSE
Partner (M.No. 218068)
Firm No. 0015235

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2018

Particulars	Quarter Ended				For the nine months ended		For the year ended	
	Dec 31, 2018	Sept 30, 2018	Dec 31, 2017	Dec 31, 2018	Dec 31, 2017	March 31, 2018		
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
Revenue from operation	-	-	-	-	-	-	-	
Other Operating Income	-	-	-	-	-	-	-	
Total Income	174.62	314.77	23.39	510.35	372.68	692.05	692.05	
Expenditure	174.62	314.77	23.39	510.35	372.68	692.05	692.05	
a. Cost of materials consumed	-	-	-	-	-	-	-	
b. Purchases of stock-in-trade	-	-	-	-	-	-	-	
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	
d. Employee benefits expense	-	-	-	-	-	-	-	
e. Depreciation and amortisation expense	2.25	2.24	1.91	6.40	5.83	7.86	7.86	
f. Provisions & Contingencies	1.22	1.24	1.40	3.73	4.11	6.14	6.14	
g. Finance cost	-	-	-	-	0.00	43.25	43.25	
h. Other expenses	-	-	-	-	0.00	0.00	0.00	
Total Expenditure	9.21	12.00	7.92	33.97	37.67	42.03	42.03	
Profit from Ordinary Activities before tax	12.69	15.49	11.22	44.10	47.61	99.28	99.28	
Provision for Taxation - Current	161.93	299.27	12.17	466.25	325.06	592.77	592.77	
- Deferred	1.88	11.14	4.63	14.33	11.67	17.11	17.11	
Net Profit/(Loss) for the period	-	-	-	-	-	0.93	0.93	
Other Comprehensive Income	160.05	288.13	7.54	451.92	313.39	574.73	574.73	
Items that will not be reclassified to profit or loss								
Income Tax on above NIL	4471.27	-6510.34	9,554.44	-9456.95	23310.11	14649.50	14649.50	
Total comprehensive income for the period	4,631.33	(6,222.21)	9,561.99	(9,005.03)	23,623.50	15,224.22	15,224.22	
Paid up Equity Share Capital (Face Value of Rs.10 each)	1,845.54	1,845.54	1,845.54	1,845.54	1,845.54	1,845.54	1,845.54	
Reserves Excluding Revaluation Reserve as per balance sheet of previous Basic	0.87	1.56	0.04	2.45	1.70	3.11	3.11	
Diluted	0.87	1.56	0.04	2.45	1.70	3.11	3.11	


Rs. In Lakhs



Notes:-


1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 8, 2019
2. The entire income of the Company comprises of dividend and interest income and accordingly there are no reportable segments.
3. Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.
4. The Financial results for the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, and Companies (Indian Accounting Standard) Amendment Rules, 2016.
5. Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period.

For STEL Holdings Ltd.


Director
Cochin
February 08, 2019



For J. KRISHNAN & ASSOCIATES
CHARTERED ACCOUNTANTS


NISHANTH SEBASTIAN JOSE
Partner (M.No. 218068)
Firm No. 0015235