



LAHAG®

STELLAR CAPITAL SERVICES LIMITED

Date: 13th November 2023

To,
The General Manager
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001
SCRIP CODE: 536738

Subject: Outcome of the Board Meeting held on Monday 13th , November 2023

Ref.: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD 1/P/CIR/2023/123 dated July 13, 2023

Dear Sir,

In terms of above referred provisions, this is to inform that the Board of Directors of the Company at their meeting held on Monday 13th, November 2023, inter-alia considered and approved the following businesses:

- A. Un-audited Financial Results of the Company for the half year ended 30th September, 2023.
- B. Limited Review Reports on Unaudited Financial Results of the Company for the half year ended September 30, 2023.

Enclosed are the following documents in respect of the items transacted in the meeting:

1. The Un-Audited Financial Results of the Company for the half year ended September 30, 2023. *(Annexure-A)*
2. Limited Review Reports on Unaudited Financial Results of the Company for the half year ended September 30, 2023. *(Annexure-B)*

This disclosure along with the enclosures shall be made available on the website of the Company

The Board Meeting commenced at 3:00 P.M and concluded at 04:00 P.M.

Kindly take the same on records.

For Stellar Capital Services Limited

Rajan Singh
Company Secretary & Compliance Officer
Membership No.A 42105

Registered office: 402, 4th Floor, Solitaire Plaza, M.G. Road, Gurgaon, Haryana - 122002

CIN: L74899HR1994PLC076773

Website: www.stellarcapital.in, Email: stellarcapital@yahoo.in

STELLAR CAPITAL SERVICES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2023 - IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars		Half Year Ended			Year Ended
		30th September, 2023	31st March, 2023	30th September, 2022	31st March, 2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
(a)	Revenue from Operations				
	Interest Income	149.21	188.81	125.30	314.11
	Total Revenue from Operations	149.21	188.81	125.30	314.11
(b)	Other Income	-	-	-	-
	TOTAL INCOME	149.21	188.81	125.30	314.11
2	Expenses				
(a)	Finance costs	0.46	-	-	-
(b)	Change in Inventory	(57.13)	29.53	(114.77)	(85.24)
(c)	Impairment of Financial Instruments	68.06	307.43	32.82	186.92
(d)	Employee Benefit Expenses	35.66	48.01	46.49	94.49
(e)	Depreciation and amortisation expenses	1.52	3.98	3.79	7.77
(f)	Other Expenses	10.69	16.11	19.65	35.76
	TOTAL EXPENSES	59.26	405.06	(12.02)	239.70
3	Profit before tax (1-2)	89.95	(216.25)	137.32	74.42
4	Tax Expense				
(a)	Current Tax	7.39	(11.28)	(7.44)	(18.61)
(b)	Deferred Tax	1.20	0.99	-	0.99
	Total tax expense	8.58	(10.29)	(7.44)	(17.62)
5	Profit after tax (3-4)	81.37	(226.54)	129.88	56.81
6	Other Comprehensive income				
(a)	(i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-
(b)	(i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-
	Total other comprehensive income, net of tax	-	-	-	-
7	Total comprehensive income for the year (5+6)	81.37	(226.54)	94.27	56.81
8	Paid up equity share capital (face value of Rs. 10)	2,496.15	2,496.15	2,496.15	2,496.15
9	Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year				2,305.67
10	Earning per share (not annualised)				
	Basic (Rs.)	0.33	(0.56)	0.52	0.02
	Diluted (Rs.)	0.33	(0.56)	0.52	0.02

Notes:

1. The above audited financial results for the half year ended on 30th September, 2023 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 13th November 2023.
2. The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3. Figures for the previous periods have been regrouped wherever considered necessary so as to conform to the classification of the current period.
4. There is only one business segment i.e Financing of Loan
5. Investor complaints:
Pending at the beginning of the quarter : 0
Received during the quarter : 0
Disposed off during the quarter : 0
Unresolved at the end of the quarter : 0

For and on behalf of board of directors of
FOR STELLAR CAPITAL SERVICES LIMITED



Pranay Aneja
Managing Director
DIN: 00809285

Date: 13-11-2023

Place: New Delhi



GOYAL NAGPAL & CO.

CHARTERED ACCOUNTANTS

OFFICE : A-2, 161-162, Sector8, Rohini,
New Delhi-110085

OFFICE NO. +91-9811952775

EMAIL :goyalnagpal01@gmail.com

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

To,

THE BOARD OF DIRECTORS
STELLAR CAPITAL SERVICES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of STELLAR CAPITAL SERVICES LIMITED (the "Company"), for the half year ended September 30, 2023 and the year-to-date results for the period 1st April 2023 to 30 September 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Report" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with 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.
3. We conducted our review of the Statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.



GOYAL NAGPAL & CO.

CHARTERED ACCOUNTANTS

OFFICE : A-2, 161-162, Sector8, Rohini,

New Delhi-110085

OFFICE NO. +91-9811952775

EMAIL :goyalnagpal01@gmail.com

-
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GOYAL NAGPAL & CO.

Chartered Accountants

Firm's Registration No. 018289C

Virender Nagpal
Digitally signed by
Virender Nagpal
Date: 2023.11.13
15:17:39 +05'30'

(CA Virender Nagpal)

Partner

M.No. 416004

Date: 13.11.2023

Place: New Delhi

UDIN: **23416004BGUPBB2145**