

**LAHAG[®]****STELLAR CAPITAL SERVICES LIMITED**

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2021 - IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars	Half Year Ended			Year Ended
	30th September, 2020	31st March, 2021	30th September, 2021	31st March, 2021
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1 Income				
(a) Revenue from Operations:				
Interest Income	69.16	254.11	211.73	465.84
Total Revenue from Operations	69.16	254.11	211.73	465.84
(b) Other Income			1.50	1.50
TOTAL INCOME	69.16	254.11	213.23	467.34
2 Expenses				
(a) Finance costs	3.86	28.66	28.18	56.84
(b) Change in Inventory	(11.42)	39.25	(59.30)	(20.05)
(c) Employee Benefit Expenses	30.88	31.46	31.18	62.64
(d) Depreciation and amortisation expenses	5.55	11.89	4.29	16.18
(e) Other Expenses	7.06	155.34	86.40	241.74
TOTAL EXPENSES	35.93	266.60	90.75	357.35
3 Profit before tax (1-2)	33.23	(12.48)	122.48	110.00
4 Tax Expense				
(a) Current Tax	5.49	(11.14)	(14.14)	(25.28)
(b) Deferred Tax	(0.46)	1.99	(0.10)	1.89
Total tax expense	5.03	(9.14)	(14.25)	(23.39)
5 Profit after tax (3-4)	28.20	(21.62)	108.23	86.61
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)	28.20	(21.62)	108.23	86.61
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	2,271.03	2,191.15	2,191.15	2,191.15
10 Earning per share (not annualised)				
Basic (Rs.)	0.11	(0.09)	0.43	0.35
Diluted (Rs.)	0.11	(0.09)	0.43	0.35



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

Corporate Office: D-10/1, Okhla Industrial Area, Phase 1, New Delhi-110020

CIN: L74899HR1994PLC076773

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

Notes:

1. The above unaudited financial results for the half year ended on 30th September, 2021 has been reviewed by the Audit Commil by the Board of Directors at their meeting held on 13th November,2021.
2. The above results have been prepared in compliance with the recognition and measurement principles of the Companies (India Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 prescribed under section 13: 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
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



Sumit Karmakar ★
Director
DIN: 07261152

Date: 13th November, 2021
Place: Gurgaon

**LAHAG[®]****STELLAR CAPITAL SERVICES LIMITED****UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2021***(Rupees in Lakhs)*

PARTICULARS	As at 30th September, 2021 (Unaudited)	As at 31st March, 2021 (Audited)
1. Assets		
(1) Financial Assets		
(a) Cash and Cash Equivalent	7.16	40.71
(b) Loans	4,917.63	4,879.88
(2) Non Financial Assets		
(a) Inventories	188.37	176.95
(b) Current Tax Assets (Net)	55.63	59.44
(c) Deferred Tax Assets	4.26	3.80
(d) Property Plant and Equipment	30.26	35.81
(e) Other Non financial Assets	0.01	-
Total	5,203.32	5,196.60
2. Liability and Equity		
(1) Financial Liability		
(a) Borrowings	100.97	80.61
(b) Other financial liabilities	287.44	322.86
(2) Non Financial Liability		
(a) Provisions	19.67	19.52
(b) Other Non Financial Liability	-	6.43
(3) Equity		
(a) Equity Share Capital	2,496.15	2,496.15
(b) Other Equity	2,299.08	2,271.03
Total	5,203.32	5,196.60

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

Sumit Karmakar
Director
DIN: 07261152

Date: 13th November, 2021
Place: Gurgaon

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**LAHAG[®]****STELLAR CAPITAL SERVICES LIMITED**

Disclosure of unaudited statement of cash flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the half year ended on 30th September, 2021

(Rupees in Lakhs)

Particulars	For the half year ended On 30th September 2021	For the year ended On 31st March 2021
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after extra- ordinary items	33.22	110.00
Adjustments for items: -	-	-
Finance Cost	3.86	-
Depreciation on property, plant & equipment	5.56	16.18
Bad debts written off	-	16.38
Operating profits before working capital changes	42.64	142.56
Working capital adjustments: -		
(Increase)/ decrease in loans	(37.75)	0.35
(Increase)/ decrease in other non financial assets	(0.01)	(20.05)
(Increase)/ decrease in inventories	(11.42)	(4.65)
Increase/ (decrease) in other financial liabilities	(35.42)	(2.31)
Increase/ (decrease) in other non financial liabilities	(6.43)	332.33
Cash generated from operations	(48.39)	448.23
Direct taxes paid	(1.68)	-
Net cash flow from operating activities (A)	(50.07)	448.23
CASH FLOW FROM INVESTING ACTIVITIES		
Net cash flow from investing activities (B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	(3.86)	-
Net proceeds from borrowings	20.36	(294.51)
Net cash flow from financing activities (C)	20.36	(294.51)
Net cash flow during the year (A + B + C)	(33.55)	31.31
Add: Opening cash and cash equivalents	40.71	9.41
Closing cash and cash equivalents	7.16	40.72
Components of cash and cash equivalents		
Cash on hand	5.25	25.69
Balances with banks in current accounts	1.91	15.03
Total cash and cash equivalents (Note 3)	7.16	40.72

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

Sumit Karmakar
Director
DIN: 07261152

Date: 13th November, 2021
Place: Gurgaon

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V. N. PUROHIT & CO.

CHARTERED ACCOUNTANTS

214, New Delhi House, 2nd Floor,
27, Barakhamba Road,
New Delhi – 110 001
Phone : 011-43596011
Email: vnpdelhi@vnpaudit.com
Website : www.vnpaudit.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED FINANCIAL RESULTS

To,
The Board of Directors,
Stellar Capital Services Limited
CIN: L74899HR1994PLC076773
402, 4th Floor Solitaire Plaza,
M.G. Road, Gurgaon,
Haryana 122002

We have reviewed the accompanying statement of Unaudited Financial Results ('the statement') of **Stellar Capital Services Limited** (the "Company") for the half year ended 30th September, 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the 'Circular').

This statement, which 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 of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' (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.

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. 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 the 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 conducted as 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 Ind AS 34, specified under Section 133 of the Companies Act, 2013, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 V.N. PUROHIT & CO.
Chartered Accountants

Firm Regn. 304040E

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Date: 2021.11.13 16:39:35
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O.P. Pareek

Partner

Membership No. 014238

UDIN: 21014238AAAANV3926

Place: New Delhi

Date: 13th November, 2021