



LAHAG[®]

STELLAR CAPITAL SERVICES LIMITED

Date: 14.11.2022

To,
The Manager- Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001

Scrip Code: 536738

Sub: Outcome of the Board Meeting held on Monday, 14th November, 2022

Dear Sir/ Madam

With reference to the above mentioned subject and pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on **Monday on 14th November 2022 at 05:00 P.M.** at the registered office of the company inter alia, considered and approved the following business:

1. Un-Audited Financial Results of the company for the Half-Year ended 30th September, 2022.
2. Limited Review Report as provided by the Statutory Auditors of the company.

The meeting commenced at 05:00 P.M. and Concluded at 11:30 P.M.

You are requested to take note of the same.

Thanking You

Yours sincerely,

For Stellar Capital Services Limited


Pranay Aneja
Managing Director
DIN: 00809285

**LAHAG®****STELLAR CAPITAL SERVICES LIMITED**

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON September 30, 2022

(Rupees in Lakhs)

PARTICULARS	As at 30th September, 2022 (Unaudited)	As at 31st March, 2022 (Audited)
1. Assets		
(1) Financial Assets		
(a) Cash and Cash Equivalent	8.28	15.68
(b) Loans	4,675.34	4,653.90
(2) Non Financial Assets		
(a) Inventories	248.40	133.63
(b) Current Tax Assets (Net)	58.31	58.31
(c) Deferred Tax Assets	4.72	4.72
(d) Property Plant and Equipment	20.92	24.71
(e) Other Non financial Assets	-	0.70
Total	5,015.97	4,891.65
2. Liability and Equity		
(1) Financial Liability		
(a) Borrowings	8.11	8.19
(b) Other financial liabilities	48.79	62.80
	-	-
(2) Non Financial Liability	-	-
(a) Provisions	30.97	22.44
	-	-
(3) Equity	-	-
(a) Equity Share Capital	2,496.14	2,496.15
(b) Other Equity	2,431.96	2,302.08
Total	5,015.97	4,891.65

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



Pranay Aneja
Managing Director
DIN: 00809285

Date: 14-11-2022

Place: New Delhi

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

STELLAR CAPITAL SERVICES LIMITED

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED ON 30TH SEPTEMBER, 2022 - IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars	Year Ended					
	30th September, 2022	31st March, 2022	30th September, 2021	31st March, 2022	31st March, 2021	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)	
1 Income						
(a) Revenue from Operations						
Interest Income	125.30	274.30	65.30	339.60	465.84	
Total Revenue from Operations	125.30	274.30	65.30	339.60	465.84	
(b) Other Income	-	-	-	-	1.50	
TOTAL INCOME	125.30	274.30	65.30	339.60	467.34	
2 Expenses						
(a) Finance costs	-	-	-	-	56.84	
(b) Change in Inventory	(114.77)	54.75	(11.42)	43.33	(20.05)	
(c) Impairment of Financial Instruments	32.82	163.21	-	163.21	23.12	
(d) Employee Benefit Expenses	46.49	35.26	30.88	66.14	62.64	
(e) Depreciation and amortisation expenses	3.79	5.55	5.55	11.10	16.18	
(f) Other Expenses	19.65	8.51	7.06	15.57	218.62	
TOTAL EXPENSES	(12.02)	267.28	32.07	299.34	357.35	
3 Profit before tax (1-2)	137.32	7.03	33.23	40.27	110.00	
4 Tax Expense						
(a) Current Tax	(7.44)	(4.64)	(5.49)	(10.13)	(25.28)	
(b) Deferred Tax	-	0.46	0.46	0.92	1.89	
Total tax expense	(7.44)	(4.18)	(5.03)	(9.22)	(23.39)	
5 Profit after tax (3-4)	129.88	2.85	28.20	31.06	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)	129.88	2.85	28.20	31.06	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	2,496.15	
9 Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year				2,431.96	2,271.03	
10 Earning per share (not annualised)						
Basic (Rs.)	0.52	0.01	0.11	0.01	0.35	
Diluted (Rs.)	0.52	0.01	0.11	0.01	0.35	

Notes:

1. The above unaudited financial results for the half year ended on 30th September, 2022 has been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th September, 2022.
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: 14-11-2022
Place: New Delhi

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Disclosure of audited statement of cash flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirement) Regulation, 2015 for the year ended on 30th September, 2022

(Rupees in Lakhs)

Particulars	For the year ended On 30th September 2022	For the year ended On 31st March 2022
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after extra- ordinary items	137.32	40.27
Adjustments for items: -		
Depreciation on property, plant & equipment	3.79	11.10
Bad debts written off	32.82	163.21
Operating profits before working capital changes	173.93	214.58
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in Loan and non financial assets	(52.48)	43.33
(Increase)/ decrease in inventories	(114.77)	67.84
Increase/ (decrease) in other financial liabilities	(14.01)	(268.23)
Cash generated from operations	(7.33)	57.52
Direct taxes paid	-	10.13
Net cash flow from operating activities (A)	(7.33)	47.39
CASH FLOW FROM INVESTING ACTIVITIES		
Net cash flow from investing activities (B)	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Net proceeds from borrowings	(0.08)	(72.42)
Net cash flow from financing activities (C)	(0.08)	(72.42)
Net cash flow during the year (A + B + C)	(7.40)	(25.03)
Add: Opening cash and cash equivalents	15.68	40.71
Closing cash and cash equivalents	8.28	15.68
Components of cash and cash equivalents		
Cash on hand	6.33	7.43
Balances with banks in current accounts	1.95	8.25
Total cash and cash equivalents (Note 3)	8.28	15.68

For and on behalf of board of directors of
FOR STELLAR CAPITAL SERVICES LIMITEDPranay Aneja
Managing Director
DIN: 00809285Date: 14-11-2022
Place: New Delhi

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

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GOYAL NAGPAL & Co

CHARTERED ACCOUNTANTS

OFFICE : 20-A, Street No. 6, Dheeraj Vihar, Karala,

Delhi-110085

OFFICE NO. 9811952775

EMAIL : goyalnagpal01@gmail.com

Independent Auditor's Review Report on Quarterly and year to date 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 Unaudited Financial Results ('the statement') of Stellar Capital Services Limited (the "Company") for the half year ended 30th September, 2022, 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').
2. 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.
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. 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.





GOYAL NAGPAL & Co

CHARTERED ACCOUNTANTS

OFFICE : 20-A, Street No. 6, Dheeraj Vihar, Karala,
Delhi-110085

OFFICE NO. 9811952775

EMAIL :goyalnagpal01@gmail.com

4. 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 GOYAL NAGPAL & CO.

Chartered Accountants

Firm's Registration No. 018289C


(CA Virender Nagpal)

Partner

M.No. 416004

Date: 14.11.2022

Place: New Delhi

UDIN: 22416004BDFKMA1487

