Date : 29.05.2026

To
The Listing Department
Bombay Stock Exchange Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai – 400 001

Scrip Code: - 536738

Subject: Outcome of the Board Meeting held on Friday , May 29th, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held on Friday , May 29th, 2026, inter-alia approved Audited Financial Results for the Half Year and Year ended 31st March, 2026.

Audited Financial Results for the Half Year and year ended March 31, 2026, which had been duly reviewed and recommended by the Audit Committee and took note of the Auditor's Report issued by the Statutory Auditors on the said results.

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

1. The Audited Financial Results of the Company for the Half Year and year ended 31st March, 2026. *(Annexure-A);*

2. Auditor's Reports on Financial Results) with unmodified opinion, issued by HEMANT ARORA & CO. LLP Chartered Accountants, the Statutory Auditors. *(Annexure-B);*

3. Declaration with respect to Audit Report with unmodified opinion to the aforesaid Audited Financial Results. (Annexure- C).

The Board Meeting commenced at 05: 00 P.M. and concluded at 6:00 P.M. This information shall be made available on the website of the Company

FOR Stellar Capital Services Limited

Digitally signed by Ravi Bhushan Prasad
Date: 2026.05.29 20:29:55 +05'30'

Ravi Bhushan Prasad
Company Secretary

Date : 29.05.2026

To
The Listing Department
Bombay Stock Exchange Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai – 400 001

Scrip Code: - 536738

Subject: Declaration with respect to Auditors Report with Unmodified Opinion for the Annual Audited Financial Results) for the year ended March 31st, 2026 - Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to the provisions of Regulation 33(3)(d) of the Listing Regulations, we hereby declare that Hemant Arora & Co. LLP Chartered Accountants, Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Financial Results for the Financial Year ended March 31st, 2026.

Kindly take the same on records.

Thanking You,

FOR Stellar Capital Services Limited

Digitally signed by Ravi Bhushan Prasad
Date: 2026.05.29 20:31:25 +05'30'

Ravi Bhushan Prasad
Company Secretary

HEMANT ARORA & CO. LLP
Chartered Accountants

4th Floor, Tara Chambers
1, Tyagi Road
Dehradun -248001 India

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INDEPENDENT AUDITOR'S REPORT

To the Members of Stellar Capital Services Limited

Report on the audit of Standalone Financial Statements

Opinion

We have audited the accompanying standalone Ind AS financial statements of Stellar Capital Services Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss (including other Comprehensive Income), Statement of changes in Equity and Statement of Cash Flow for the year ended March 31, 2026, including a summary of material accounting policies information and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Companies Act, 2013, as amended, ("Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the company as at March 31, 2026, the net loss, total comprehensive income, the changes in equity and its cash flow for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Standalone Ind AS financial statements as a whole, and informing our opinion thereon. We have determined the matter described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matter	How our audit addressed the key audit matter
1	Impairment of loans and advances to customers (Refer Note 4 "Loans")	
	As at March 31, 2026, the Company has reported gross loan assets of Rs.5,265.28 lakhs against which an impairment loss of Rs. 832.68 lakhs have been recorded. The Company is required to assess impairment on loans and advances using the Expected Credit Loss (ECL) model as prescribed under Ind AS 109. However, we	We discussed the deviation with management and understood the rationale behind the approach adopted. We assessed the impact of the deviation on the financial statements and tested the alternate procedures adopted by the Company. We also evaluated the adequacy of related disclosures and considered the appropriateness of the accounting policy in light of the requirements of Ind AS 109.

	observed that the management has not fully applied the prescribed methodology, including certain key elements such as segmentation of loan portfolio, use of forward-looking information, and staging criteria. This deviation from the standard may impact the accuracy and adequacy of the impairment provision and required disclosures, thereby involving significant auditor judgment in evaluating the same.	

Information Other than the Standalone Ind AS financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone Ind AS financial statements and our auditor's report thereon.

Our opinion on the standalone Ind AS financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone Ind AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management Responsibility for the Standalone Ind AS financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone Ind AS financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease

operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Ind AS financial Statement

Our objectives are to obtain reasonable assurance about whether the Standalone Ind AS financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone Ind AS financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone Ind AS financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone Ind AS financial statements, including the disclosures, and whether the standalone Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone Ind AS financial statements for the year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

For HEMANT ARORA & Co, LLP
CHARTERED ACCOUNTANTS
Firm Reg. No.: 002141C/C400006

SANJAY ARORA
Digitally signed by SANJAY ARORA
Date: 2026.05.29 18:03:39 +05'30'

Sanjay Arora
Partner
Membership No. 400076
Place: Dehradun
Date: 29.05.2026
UDIN: 26400076FAVXQR7176

STELLAR CAPITAL SERVICES LIMITED
402, 4th Floor Solitaire Plaza, M.G. Road, Gurgaon, Haryana - 122002
CIN: L74899HR1994PLC076773
Website: www.stellarcapital.in
Email - stellarcapital@yahoo.in

1) Statement of Audited Balance Sheet as on 31st March 2026

	Particulars	As at 31st March 2026	*(Amount in Lakhs)* As at 31st March 2025
I	**ASSETS**		
1	**Financial Assets**		
	(a) Cash and Cash Equivalents	7.48	7.52
	(b) Loans	4,432.60	4,366.03
	(c) Investment	1,899.34	1,034.31
2	**Non Financial Assets**		
	(a) Inventories	-	-
	(b) Current Tax Assets (Net)	77.15	58.76
	(c) Deferred Tax Assets (Net)	-	-
	(d) Property, Plant and Equipment	128.76	178.55
	(e) Other Non financial Assets	2.24	0.50
	Total Assets	6,547.56	**5,645.66**
II	**LIABILITIES AND EQUITY**		
	LIABILITIES		
1	**Financial Liabilities**		
	(a) Borrowings	60.18	98.53
	(b) Other Financial Liabilities	478.92	388.83
2	**Non-Financial Liabilities**		
	(a) Provisions	34.15	23.65
	(a) Deferred Tax Liability	334.75	125.98
	Total Liabilities	**908.00**	**636.99**
3	**EQUITY**		
	(a) Equity Share capital	2,496.15	2,496.15
	(b) Other Equity	3,143.41	2,512.53
	Total Equity	**5,639.56**	**5,008.68**
	Total Liabilities and Equity	**6547.559523**	5,645.66

For and on behalf of the Board of Directors
STELLAR CAPITAL SERVICES LIMITED

For Stellar Capital Services Limited

Authorised Signatory

Rishabhh Aneja
Managing Director
DIN: 00212744

Date: 29.05.2026
Place: Gurgaon

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STELLAR CAPITAL SERVICES LIMITED
402, 4th Floor Solitaire Plaza, M.G. Road, Gurgaon, Haryana - 122002
CIN: L74899HR1994PLC076773

2) Statement of Audited Financial Result for the Period ended 31st March, 2026 - IND AS Compliant

(Amount in Lakhs)

	Particulars	Half Year Ended			Year Ended	
		31st March, 2026	30th September, 2025	31th March,2025	31st March, 2026	31st March, 2025
		Audited	Unaudited	Audited	Audited	Audited
I	**Revenue from operations**					
	Interest Income	65.31	161.56	97.58	226.87	250.02
	Total Revenue from Operation	**65.31**	**161.56**	**97.58**	**226.87**	**250.02**
II	Other Income	21.76	-	0.20	21.76	0.20
III	**Total Income (I+II)**	**87.07**	**161.56**	**97.78**	**248.63**	**250.22**
IV	**Expenses**					
	(a) Finance Costs	2.88	3.60	3.72	6.48	4.18
	(b) Impairment of financial instruments	19.71	0.63	(147.73)	20.34	67.36
	(c) Change in Inventories of Stock in Trade	-	-	340.40	-	-
	(d) Employee benefits expense	99.87	55.30	48.52	155.17	100.29
	(e) Depreciation and amortisation expense	30.56	27.87	27.21	58.43	29.71
	(f) Other expenses	15.26	9.84	19.55	25.10	30.46
	Total Expenses	**168.29**	**97.24**	**291.67**	**265.53**	**232.00**
V	**Profit before tax (III-IV)**	**(81.22)**	**64.32**	**(193.89)**	**(16.90)**	**18.22**
VI	**Tax expense**	**4.41**	**(7.25)**	**6.29**	**(3.50)**	**(6.29)**
	Current tax	-	(7.80)	-	(8.46)	-
	Deferred Tax	4.41	0.55	6.29	4.96	(6.29)
	Prior Period Tax Expenses	-	(0.02)	-	(0.02)	-
VII	**r the period from continuing operation (v-vi)**	**(76.80)**	**57.07**	**(200.18)**	**(20.39)**	**11.93**
VIII	**Other Comprehensive Income (OCI)**					
	Items that will not be reclassified to profit or loss					
	a. Re-measurement gain on defined benefit plan	-	-	-	-	-
	b. Re-measurement of Equity Instruments through other comprehensive income	(764.52)	1,629.55	477.71	865.03	477.71
	c. Deferred Tax relating to items that will no be reclassified to Profit and Loss account	209.94	(423.68)	(124.20)	(213.74)	(124.20)
	Total Other Comprehensive Income for the p	(554.58)	1,205.87	353.51	651.29	353.51
IX	**Total Comprehensive Income for the period**	**(631.38)**	**1,262.94**	**153.33**	**630.90**	**365.44**
	Earning per equity share :					
	(1) Basic	(0.33)	0.23	(0.75)	(0.08)	0.05
	(2) Diluted	(0.33)	0.23	(0.75)	(0.08)	0.05

Notes:

1 The above audited financial result for the half year and Year ended on 31st March, 2026 has been reviewd by the audit committee and then approved by the borad of directors at their meeting held on 29th May, 2026.

2 The above results have been prepared in compliance with the recognition and measurement principals of the companies (Indian 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 recognized accounting practices and policies to the extent

3 Figures for the previous period have been regrouped wherever considered necessary so as to conform to the classification of current period

4 There is only one business segment, i.e. financing of loans.

For and on behalf of the Board of directors
STELLAR CAPITAL SERVICES LIMITED

For Stellar Capital Services Limited

Authorised Signatory

Rishabhh Aneja
Managing Director
DIN: 00212744

Date: 29.05.2026
Place: Gurgaon

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STELLAR CAPITAL SERVICES LIMITED
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CIN: L74899HR1994PLC076773

3) Disclosure of audited statement of cash flow as per Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirement) Regulation, 2015 for the year ended on 31st March, 2026

(Amount in Lakhs)

S.No.	Particulars	As at 31st March 2026	As at 31st March 2025
I.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax	(16.90)	18.22
	Adjustment For :		
	Depreciation	58.43	29.71
	Impairment of Financial assets	20.34	67.36
	Profit on Sale of Vehicle	(12.46)	-
	Re-measurement of Equity instrument through OCI	865.03	477.71
	Operating Profit before Working Capital Changes	**914.45**	**592.99**
	Adjustments for:		
	Increse /Decrease in Inventories	-	556.60
	Increse /Decrease in Loans and other financial assets	(107.05)	(273.70)
	Increase/(Decrease) in Financial Liabilities	92.12	262.54
	Cash Generated From Operations	**899.52**	**1,138.43**
	Payment of Direct Tax	-	-
	Cash Generated From Operating Activities (A)	899.52	1,138.43
II	**Cash From Investing activities**		
	Purchase of fixed assets(Decrease)	(9.58)	(196.40)
	Investment	(865.03)	(1,034.31)
	Sale of Property, Plant and Equipment "PPE"	13.40	-
	Net Cash Generated from Investing Activities (B)	**(861.21)**	**(1,230.71)**
III	**Cash Flow from Financing Activities**		
	Net proceeds from borrowings	(38.36)	89.85
	Net Cash Used In Financing Actvities (C)	**(38.36)**	**89.85**
IV.	**Net increase in Cash & Cash Equivalents (A - B - C)**	**(0.04)**	**(2.43)**
	Cash and Cash equivalents at the beginning of the year	7.52	9.95
V.	**Closing cash & cash Equivalents**	**7.48**	**7.52**

For and on behalf of the Board of Directors
STELLAR CAPITAL SERVICES LIMITED

For Stellar Capital Services Limited

Authorised Signatory

Rishabhh Aneja
Managing Director
DIN: 00212744

Date: 29.05.2026
Place: Gurgaon

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