

**Date: 14.11.2024**

**To,  
BSE Limited  
Corporate Relationship Department  
PJ Towers, Dalal Street,  
Mumbai-400001**

**Scrip Code: - 536738**

**Subject: Outcome of the Board Meeting held on November 14, 2024**

**Ref.: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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 Thursday, November 14 2024, inter-alia considered and approved the following businesses:

- A. The Un-audited Financial Results of the Company for the half year ended 30<sup>th</sup> September, 2024.

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 30<sup>th</sup> September, 2024.
2. Limited Review Reports issued by the Statutory Auditors on such Financial Results.

This disclosure along with the enclosures shall be made available on the website of the Company [// https://www.stellarcapital.in/](https://www.stellarcapital.in/).

The Board Meeting commenced at 05:00 P.M. and concluded at 5. 50 P.M.

**For,  
For Stellar Capital Services Limited**

**Pranay Aneja  
Managing Director**



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STELLAR CAPITAL SERVICES LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED ON 30TH SEPTEMBER, 2024 - IND-AS COMPLIANT

(Rupees in Lakhs)

Particulars	Half Year Ended			Year Ended	
	30th September, 2024 (Unaudited)	31st March, 2024 (Audited)	30th September, 2023 (Unaudited)	31st March, 2024 (Audited)	31st March, 2023 (Audited)
<b>1 Income</b>					
(a) Revenue from Operations					
Interest Income	152.44	85.28	149.21	234.48	314.11
Total Revenue from Operations	152.44	85.28	149.21	234.48	314.11
(b) Other Income	-	-	-	-	-
<b>TOTAL INCOME</b>	<b>152.44</b>	<b>85.28</b>	<b>149.21</b>	<b>234.48</b>	<b>314.11</b>
<b>2 Expenses</b>					
(a) Finance costs	0.46	0.58	-	-	(85.24)
(b) Change in Inventory	(340.40)	(280.60)	(57.13)	(337.73)	186.92
(c) Impairment of Financial Instruments	215.09	475.84	68.06	543.90	94.49
(d) Employee Benefit Expenses	51.77	51.67	36.56	88.22	7.77
(e) Depreciation and amortisation expenses	2.50	3.71	1.52	5.23	35.76
(f) Other Expenses	10.91	(3.34)	13.63	10.87	239.70
<b>TOTAL EXPENSES</b>	<b>(59.67)</b>	<b>247.86</b>	<b>62.64</b>	<b>310.49</b>	<b>74.42</b>
<b>3 Profit before tax (1-2)</b>	<b>212.11</b>	<b>(162.58)</b>	<b>86.57</b>	<b>(76.00)</b>	
<b>4 Tax Expense</b>					
(a) Current Tax	53.60	-	7.39	(1.20)	(18.61)
(b) Deferred Tax	-	-	1.20	-	0.99
Total tax expense	53.60	-	8.59	(1.20)	(17.62)
<b>5 Profit after tax (3-4)</b>	<b>158.51</b>	<b>(162.58)</b>	<b>77.98</b>	<b>(77.20)</b>	<b>56.81</b>
<b>6 Other Comprehensive income</b>					
(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	-	-	-	-	-
<b>7 Total comprehensive income for the year (5+6)</b>	<b>158.51</b>	<b>(162.58)</b>	<b>77.98</b>	<b>(77.20)</b>	<b>56.81</b>
<b>8 Paid up equity share capital (face value of Rs 10)</b>	<b>2,496.15</b>	<b>2,496.15</b>	<b>2,496.15</b>	<b>2,496.15</b>	<b>2,496.15</b>
<b>9 Reserve excluding Revaluation Reserves as per Balance sheet of Previous Accounting year</b>				<b>2,147.10</b>	<b>2,224.29</b>
<b>10 Earning per share (not annualised)</b>					
Basic (Rs.)	0.64	(0.56)	0.31	(0.03)	0.02
Diluted (Rs.)	0.64	(0.56)	0.31	(0.03)	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 14<sup>th</sup> November, 2024.
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: 14-11-2024  
Place: New Delhi



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STELLAR CAPITAL SERVICES LIMITED

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30th, 2024

(Rupees in Lakhs)

PARTICULARS	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
<b>1. Assets</b>		
(1) Financial Assets		
(a) Cash and Cash Equivalent	18.48	9.95
(b) Loans	4,116.62	4,159.96
(2) Non Financial Assets		
(a) Inventories	897.00	556.60
(b) Current Tax Assets (Net)	58.76	58.76
(c) Deferred Tax Assets	4.51	4.51
(d) Property Plant and Equipment	9.36	11.86
(e) Other Non financial Assets	-	0.22
<b>Total</b>	<b>5,104.73</b>	<b>4,801.86</b>
<b>2. Liability and Equity</b>		
(1) Financial Liability		
(a) Borrowings	8.98	8.68
(b) Other financial liabilities	229.11	135.26
(2) Non Financial Liability		
(a) Provisions	64.89	14.67
(3) Equity		
(a) Equity Share Capital	2,496.15	2,496.15
(b) Other Equity	2,305.59	2,147.10
<b>Total</b>	<b>5,104.73</b>	<b>4,801.86</b>

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

Pranay Arora  
Managing Director  
DIN: 00809285

Date: 14-11-2024  
Place: New Delhi

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

CIN: L74899HR1994PLC076773

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




**LAHAG<sup>®</sup>****STELLAR CAPITAL SERVICES LIMITED**

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, 2024

(Rupees in Lakhs)

Particulars	For the year ended On 30th September 2024	For the year ended On 31st March 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit/ (loss) before tax and after extra- ordinary items	212.11	(76.00)
Adjustments for items: -		
Depreciation on property, plant & equipment	2.50	5.23
Bad debts written off		543.90
Operating profits before working capital changes	214.61	473.13
Working capital adjustments: -		
(Increase)/ decrease in Loan and non financial assets	43.56	(130.20)
(Increase)/ decrease in inventories	(340.40)	(337.73)
Increase/ (decrease) in other financial liabilities	93.85	(16.87)
Increase/ (decrease) in non other financial liabilities	(3.38)	
Cash generated from operations	8.24	(11.67)
Direct taxes paid		
Net cash flow from operating activities (A)	8.24	(11.67)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Net cash flow from investing activities (B)		
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Net proceeds from borrowings	0.30	0.52
Net cash flow from financing activities (C)	0.30	0.52
Net cash flow during the year (A + B + C)	8.54	(11.15)
Add: Opening cash and cash equivalents	9.94	21.09
Closing cash and cash equivalents	18.48	9.94
Components of cash and cash equivalents		
Cash on hand	17.11	9.32
Balances with banks in current accounts	1.37	0.62
Total cash and cash equivalents (Note 3)	18.48	9.94

For and on behalf of board of directors of  
FOR STELLAR CAPITAL SERVICES LIMITED  
Pranay Anjeja  
Managing Director  
DIN: 00809285Date: 14/11/2024  
Place: New Delhi



## **GOYAL NAGPAL & CO.**

**CHARTERED ACCOUNTANTS**

**OFFICE : A-2, 161-162, 3<sup>rd</sup> Floor, Sector 8,  
Rohini, Delhi-110085**

**OFFICE NO. +91-9811952775**

**EMAIL :goyalnagpal01@gmail.com**

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### **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 30<sup>th</sup> September, 2024, 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 : A-2, 161-162, 3<sup>rd</sup> Floor, Sector 8,  
Rohini, Delhi-110085**

**OFFICE NO. +91-9811952775**

**EMAIL :goyalnagpal01@gmail.com**

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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

**Virender** Digitally signed by  
Virender Nagpal  
Date: 2024.11.14  
15:59:22 +05'30'

**Nagpal**

(CA Virender Nagpal)

Partner

M.No. 416004

Date: 14.11.2024

Place: New Delhi