

STEL Holdings Limited
CIN: L65993KL1990PLC005811
Regd. Office : 24/1624, Bristow Road, Willingdon Island, Cochin - 682003, Kerala.
Email: secretarial@stelholdings.com Website : www.stelholdings.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

Particulars	Rs in Lacs											
	STANDALONE						CONSOLIDATED					
	Quarter Ended		For the nine months ended			Year Ended	Quarter Ended		For the nine months ended			Year Ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
Revenue from operations	30.00	416.84	37.08	498.76	397.34	1,716.17	30.00	416.84	37.08	498.76	397.34	1,716.17
Other Operating Income												
Total Income	30.00	416.84	37.08	498.76	397.34	1,716.17	30.00	416.84	37.08	498.76	397.34	1,716.17
Expenditure												
a. Cost of materials consumed	-	-	-	-	-	-	-	-	-	-	-	-
b. Purchases of stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	-	-	-	-	-	-
d. Employee benefits expense	3.48	4.25	3.20	10.61	10.29	13.41	3.48	4.25	3.20	10.61	10.29	13.41
e. Depreciation and amortisation expense	1.66	1.57	1.31	4.79	3.42	5.15	1.72	1.63	1.37	4.98	3.61	5.41
f. Provisions & Contingencies	-	-	-	-	-	-	-	-	-	-	-	-
g. Finance cost	-	-	-	-	-	-	-	-	-	-	-	-
h. Other expenses	11.39	11.48	9.71	39.55	32.71	55.27	11.59	11.65	10.09	40.19	33.35	56.05
Total Expenditure	16.53	17.29	14.22	54.95	46.42	73.83	16.79	17.53	14.65	55.78	47.26	74.87
Profit from Ordinary Activities before tax	13.47	399.55	22.86	443.81	350.92	1,642.35	13.21	399.31	22.42	442.98	350.08	1,641.30
Provision for Current Tax	3.25	100.63	6.02	111.61	88.57	413.55	3.25	100.63	6.02	111.61	88.57	413.55
Provision for Deferred Tax	0.17	0.03	(0.56)	(0.23)	(0.23)	0.45	0.17	0.03	(0.56)	(0.23)	(0.23)	0.45
Income tax relating to previous years			1.48	0.64	1.40	1.40			1.48	0.64	1.40	1.40
Net Profit/(Loss) for the period	10.05	298.89	15.92	331.78	261.18	1,226.94	9.79	298.65	15.48	330.96	260.35	1,225.90
Other Comprehensive Income												
Items that will not be reclassified to profit or loss	17,479.33	15,165.80	2,252.88	46,735.39	16,343.13	6,462.59	17,479.33	15,165.80	2,252.88	51,995.55	16,343.13	6,462.59
Current Tax on above	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Tax on above	1,792.33	1,179.78	177.79	3,504.80	710.48	184.44	1,792.33	1,179.78	177.79	4,298.39	710.48	184.44
Total comprehensive income for the period	15,697.05	14,284.92	2,091.01	43,562.37	15,893.83	7,505.10	15,696.79	14,284.68	2,090.57	48,028.12	15,893.00	7,504.05
Paid up Equity Share Capital (Face Value of Rs.10 each)	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55
Basic & Diluted EPS before Extraordinary items for the period (In Rs)	0.05	1.62	0.09	1.80	1.42	6.65	0.05	1.62	0.08	1.79	1.41	6.64
Basic & Diluted EPS after Extraordinary items for the period (In Rs)	0.05	1.62	0.09	1.80	1.42	6.65	0.05	1.62	0.08	1.79	1.41	6.64

- Notes:-
- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on January 31, 2024. The consolidated financial results for the nine months ended December 31, 2023 has been compiled by the management in accordance with Ind AS and have not been subjected to audit.
 - The Company is a Core Investment Company, which earns income through dividends, interest and gains on investments held. Hence, the Company's business activity falls within a single business segment accordingly there are no reportable segments.
 - Previous period's figures have been regrouped wherever necessary to conform to the classification for the current periods.
 - The Financial results for the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, and Companies (Indian Accounting Standard) Amendment Rules, 2016.
 - Figures of the corresponding previous period have been regrouped, rearranged wherever necessary to conform to the classification of the current period.
 - The limited review as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the auditors of the Company.

For STEL Holdings Ltd.

Abraham Ittyipe
 Wholtime Director
 DIN: 02717344

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 January 31, 2024