

STAR DELTA TRANSFORMERS LIMITED



CIN: L31102MP1977PLC001393

REGT. OFFICE: 92-A, INDUSTRIAL AREA, GOVINDPURA, BHOPAL-462023 (M.P) INDIA

TEL.: (0) 0755-2586680, 4261016, 2587343, 4261003, FAX: (0755)2580059

Email Id: Star.delta@rediffmail.com, Website: www.stardeltatransformers.com

Date: May 27, 2024

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

SCRIP CODE: 539255

SUBJECT: OUTCOME OF THE BOARD MEETING HELD ON MONDAY, MAY 27, 2024

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015, ("Listing Regulations") read with Schedule III to the said Regulations, this is to inform you that the Board of Directors ('Board') of the Company, at its meeting held today, i.e., on Monday, May 27, 2024 which commenced at 02.00 p.m. and concluded at 03.15 p.m. inter alia, has approved/noted the following:

1. Upon recommendation of Audit Committee, the Board of Directors has approved the audited IND AS Standalone financial results of the Company for the Quarter and financial year ended March 31, 2024 along with Cash flow Statement, Statement of assets and liabilities, and Declaration (Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. (enclosed herewith)
2. Upon recommendation of the Audit Committee, Board took note of the Statutory Auditors' Report on the audited IND AS Standalone financial results of the Company for the Quarter and Financial Year ended March 31, 2024 (enclosed herewith).

The Report of Statutory Auditors is with unmodified opinion with respect to the audited IND AS Standalone financial results of the Company for the Quarter and Financial Year ended March 31, 2024.

3. No Dividend has been recommended by the Board of Directors for the financial year ended March 31, 2024.
4. Board appoints M/s S.L. Khabya and Co. Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2024-25.

This intimation is also being uploaded on the Company's website at <http://www.stardeltatransformers.com>.

We hereby request you to kindly acknowledge the receipt and take the outcome of the board meeting on your record.

Thanking You,
Yours Faithfully,

For Star Delta Transformers Limited

ITISHA  Digitally signed by
ITISHA AGARWAL
Date: 2024.05.27
15:26:22 +05'30'

Itisha Agarwal
Company Secretary & Compliance Officer



Independent Auditor's Report on Annual Financial Results of Star Delta Transformers Limited Pursuant to the Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulation, 2015.

To

The Board of Directors,
Star Delta Transformers Limited,
Bhopal

Opinion

We have audited the accompanying statement of standalone financial results of **Star Delta Transformers Limited ("the Company")** for Quarter and year ended March 31, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of the Regulations 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under SAs are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules there under, and we have fulfilled our other



ethical responsibilities in accordance with these requirements and the Code of Ethics issued by ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Statement

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the Standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("IndAS"), prescribed under Section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with the Regulation 33 of the Listing Regulation.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, management and Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement 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 this Statement.

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 Statement, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to Standalone 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 the Board of Directors.
- Conclude on the appropriateness of Board of Directors' 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 financial results 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 Statement, including the disclosures, and whether the statement 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.

Other Matters

This statement includes the results for the quarter ended March 31, 2024, being the derived figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

Place: Bhopal

Date: 27/05/2024

UDIN: **24074051BKEOCH1130**



For **A.K. KHABYA & CO.**

Chartered Accountants

FRN:01994C

CA. M.N.G. PILLAI

Partner

M. No. 074051

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Dated: May 27, 2024

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

SCRIP CODE: 539255

Subject: Declaration in terms of Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In terms of the second proviso to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended, we declare that the statutory auditor of our Company, M/s A.K. Khabya & Co. ,Chartered Accountants (FRN: 001994C), have issued the Audit Report with unmodified opinion on the Audited INDAS Standalone financial results of the Company for the Quarter and financial year ended March 31, 2024.

Kindly take the same on your record.

Thanking You,

Yours faithfully
For Star Delta Transformers Limited

**Kishore
Gupta** Digitally signed
by Kishore Gupta
Date: 2024.05.27
10:57:18 +05'30'

Kishore Gupta
(DIN: 00014205)
Chairman & Managing Director



STAR DELTA TRANSFORMERS LTD.

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 project division : projects1stdl@yahoo.com info@stardeltatransformers.com,
 website : www.stardeltatransformers.com, CIN-L31102MP1977PLC001393



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PART I						(₹ In Lacs)
Statement of audited Standalone financial Results of the Company for the quarter and financial year ended March 31, 2024						
Sr. No.	PARTICULARS	Quarter ended			Financial Year Ended	
		Quarter ended March 31, 2024	Preceding Quarter ended December 31, 2023	Corresponding Quarter ended in the previous year March 31, 2023	March 31, 2024	March 31, 2023
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
	Income from Operations					
I	(a) Revenue from Operation	3827.57	3518.24	4014.81	14014.68	7134.80
II	(b) Other Income	97.16	48.69	79.24	398.31	365.20
III	Total Revenue (I+II)	3924.73	3566.93	4094.05	14412.99	7499.99
IV	Expenses					
	(a) Cost of Materials consumed	2544.29	3299.90	3694.69	11,538.14	7148.75
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	259.85	(445.00)	(401.64)	(368.38)	-1290.49
	(d) Employee benefit expense	114.82	109.58	72.86	381.17	214.31
	(e) Finance Costs	14.89	53.15	30.62	137.21	65.10
	(f) Depreciation and amortisation expense	10.81	20.00	17.89	70.81	77.89
	(g) Other expenses	613.27	194.29	222.64	1,152.74	517.52
	Total Expenses	3557.93	3231.92	3637.36	12,911.71	6731.08
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	366.80	333.01	447.69	1,501.28	768.72
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before extraordinary item and tax (V-VI)	366.80	333.01	447.69	1501.28	768.72
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX	Profit / (Loss) before Tax (VII-VIII)	366.80	333.01	447.69	1501.28	768.72
X	Tax expenses					
	Current Tax	160.09	88.25	108.15	395.06	203.29
	Deferred Tax	(5.29)	0.00	(10.37)	(5.29)	(10.37)
XI	Profit / (loss) for the period from continuing operations	212.00	244.76	349.91	1111.51	575.86
XII	Profit / (Loss) for the period from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00
XIII	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit / (Loss) from discontinuing operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	Profit / (Loss) for the period before minority interest (XI+XIV)	212.00	244.76	349.91	1111.51	575.86
XVI	Share of Profit / (Loss) of associates*	0.00	0.00	0.00	0.00	0.00
XVII	Minority Interest *	0.00	0.00	0.00	0.00	0.00
XVIII	Profit / (Loss) for the period (XV-XVI-XVII)	212.00	244.76	349.91	1111.51	575.86
XIX	Other comprehensive income :					
	(A)(i) Items that will not be reclassified to profit and loss :	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	(B)(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income	0.00	0.00	0.00	0.00	0.00
	Total comprehensive income for the period	212.00	244.76	349.91	1111.51	575.86
XX	Paid up equity share capital (face value Rs. 10/-)	300.02	300.02	300.02	300.02	300.02





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XXI	Reserves excluding revaluation reserves	7071.01	8859.01	5959.49	7071.01	5959.49
XXII	Earning Per Share (EPS)	7371.03	7189.03	6259.61	7371.03	6259.61
	(I) Earnings per Share (before extraordinary items) (of Rs. 10/- each) not annualised):					
	(a) Basic					
	(b) Diluted	7.07	8.16	11.66	37.05	19.19
	(II) Earnings per Share (after extraordinary items) (of Rs. 10/- each) not annualised):					
	(a) Basic	7.07	8.16	11.66	37.05	19.19
	(b) Diluted	7.07	8.16	11.66	37.05	19.19
XXIII	Debt equity ratio					
XXIV	Debt service coverage ratio					
XXV	Interest Service Coverage Ratio					

NOTES :

1 Other Income includes following -					(□ In Lacs)	
Particulars	Quarter ended			Financial Year Ended		
	Quarter ended March 31, 2024	Preceeding Quarter ended December 31, 2023	Corresponding Quarter ended in the previous year March 31, 2023	March 31, 2024	March 31, 2023	
Investment income	0.00	0.00	0.00	0.00	0.00	
Others	97.16	48.69	70.24	398.31	365.20	

- The above financial results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by Audit Committee and have been approved by the Board of Directors at its Meeting held on Monday, May 27, 2024.
- The Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act ("Act"), read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 (including any amendment(s) / modification(s) / re-enactment(s) thereto). The Financial Results have been subjected to an audit by the Statutory Auditors of the Company and they have expressed an unmodified audit opinion.
- Standalone Statement of Cash flows is attached.
- The Statutory Auditors have an unmodified audit opinion on these results.
- The Board of Directors have not recommended any Dividend for the year ended March 31, 2024.
- The Figures for the Quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of the Full Financial Year and the published unaudited Year to Date figures upto the end of the third quarter of the respective Financial Year.
- The company has two business segment
- In view of Ind AS-108 company has identified its business segments as its primary reportable segments which comprise of "Manufacturing of electrical transformers" and "Production and supply of solar power".
- Competitive figures have been regrouped/reclassified to confirm to the current period's/year's presentation.

For Star Delta Transformers Limited


 Kishore Gupta (DIN:00014206)
 Chairman & Managing Director



Place: Bhopal
 Dated: 27/05/2024



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Part-II						(□ In Lacs)
Segment - wise Revenue, Results and Capital Employed (Standalone)						
S.No.	Particulars	Quarter ended			Financial Year ended	
		Quarter ended March 31, 2024	Preceding Quarter ended December 31, 2023	Corresponding Quarter ended in the previous year March 31, 2023	March 31, 2024	March 31, 2023
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue				13998.52	7094.43
	Transformers	3823.73	3513.28	4011.72	16.16	40.17
	Solar Power	3.84	2.98	3.09		7134.80
	Total Segment Revenue	3827.57	3516.24	4014.81	14014.68	0.00
	Less: Inter-segment Revenue	0.00	0.00	0.00	0.00	7134.60
2	Revenue from Operations	3827.57	3516.24	4014.81	14014.68	7134.60
	Segment Profit before tax and finance costs				1651.49	828.48
	Transformers	390.49	384.91	482.20	(13.00)	5.36
	Solar Power	(8.60)	1.25	(3.89)		833.82
	Total Profit before Tax	381.89	386.16	478.31	1638.49	65.10
	Less-				137.21	0.00
	Finance costs	14.89	53.15	30.82	0.00	0.00
	Other unallocable expenditure net off unallocable income	0.00	0.00	0.00	0.00	768.72
	Total Profit before Tax	366.80	333.01	447.49	1501.28	
3	Capital employed (Segment assets - Segment liabilities)					
	Segment assets				380.11	378.89
	Transformers	380.11	378.13	378.89	132.90	140.17
	Solar Power	132.90	151.42	140.17	513.01	519.06
	Total Segment assets	513.01	527.55	519.06	0.00	0.00
	Unallocable assets	0.00	0.00	0.00	513.01	519.06
	Net Segment assets	513.01	527.55	519.06		
	Segment liabilities				0.00	0.00
	Transformers	0.00	0.00	0.00	0.00	0.00
	Solar Power	0.00	0.00	0.00	0.00	0.00
	Total Segment liabilities	0.00	0.00	0.00	0.00	0.00
	Unallocable	0.00	0.00	0.00	0.00	0.00
	Sub -total					
	Capital employed	380.11	378.13	378.89	380.11	378.89
	Transformers	132.90	151.42	140.17	132.90	140.17
	Solar Power	0.00	0.00	0.00	0.00	0.00
	Unallocable	513.01	527.88	519.06	513.01	519.06
	Total					

Notes:

In view of Ind AS-108 company has identified its business segments as its primary reportable segments which comprise of "Manufacturing of electrical transformers" and "Production and supply of solar power".

- 1 transformers" and "Production and supply of solar power".
- 2 Comparative figures have been regrouped/reclassified to confirm to the current period/year's presentation.

For Star Delta Transformers Limited

Kishore Gupta

Kishore Gupta (DIN:00014205)
Chairman & Managing Director



Place : Bhopal

Dated : 27/05/2024

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project division : projects1stdl@yahoo.com info@stardeltatransformers.com,

website : www.stardeltatransformers.com, CIN-L31102MP1977PLC001393



Standalone Statement of Assets and Liabilities for the year ended March 31, 2024

Particulars	(₹ In Lacs)	
	Financial Year Ended March 31, 2024	Financial Year Ended March 31, 2023
	Audited	Audited
A) Assets		
1) Non Current Assets		
Property, plant and equipment		
Capital work-in-progress	513.01	519.08
Investment property	0.00	0.00
Goodwill	0.00	0.00
Other intangible assets	0.00	0.00
Intangible assets under development	0.00	0.00
Biological assets other than bearer plants	0.00	0.00
Investments accounted for using equity method	0.00	0.00
Non-current financial assets		
(a) Non-current investment	0.00	0.00
(b) Trade receivables, non-current	0.00	0.00
(c) Loan, non-current	4.62	6.12
(d) Other non-current financial assets	0.00	0.00
Total non-current financial assets	4.62	6.12
Deferred Tax assets (net)	0.00	0.00
Other non-current assets	0.00	0.00
Total non-current assets	517.63	525.18
2) Current Assets		
Inventories	2693.49	1984.09
Current financial asset	0.00	0.00
(a) Current investments	0.00	0.00
(b) Trade receivables, current	3388.19	3358.48
(c) Cash and Cash equivalents	263.78	52.28
(d) Bank balance other than cash and cash equivalents	584.78	441.18
(e) Current loans	824.85	1925.00
(f) Other current financial assets	304.58	296.90
Total current financials assets	5365.96	6073.84
Current tax assets (net)	0.00	0.00
Other current assets	0.00	0.00
Total current assets	8059.45	8057.93
Non-current assets classified as held for sale		
Regulatory deferral account debit balances and related deferred tax assets		
Total Assets	8577.08	8583.11
B. Equity and Liabilities		
1. Equity		
Equity Share Capital	300.02	300.02
Other equity	7071	5959.49
Total equity	7371.02	6259.51
2. Liabilities		
Non-current Liabilities		
Non-current financial liabilities		
(a) Borrowings, non-current	0.00	0.00
(b) Trade payables, non-current	0.00	0.00
(c) Other non-current financial liabilities	0.00	0.00
Total Non-current financial liabilities	0.00	0.00
Provisions, non-current	55.34	60.63
Deferred tax liabilities (net)	0.00	0.00
Deferred government grants, non-current	0.00	0.00
Other non-current liabilities	69.34	60.63
Total non-current liabilities	124.68	121.26
Current liabilities		
Current financial liabilities		
(a) Borrowings, current	201.24	257.53
(b) Trade payables, current	0.00	0.00
(i) Total outstanding dues of micro enterprises and small enterprises (but within due date as per MSMED Act, 2006)	29.22	251.91
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	801.89	1569.61
(c) Other Current financial liabilities	97.32	109.21
Total Current financial liabilities	1129.67	2188.26
Other current liabilities	0.00	0.00
Provisions, current	21.05	74.71
Current tax liabilities (Net)	0.00	0.00
Deferred government grants, current	1150.72	2262.97
Total current liabilities	2281.46	3515.71
Liabilities directly associated with assets in disposal group classified as held for sale		
Regulatory Deferral account credit balances and related deferred tax liability	0.00	0.00
Total Liabilities	1206.08	2323.60
Total Equity and Liabilities	8577.08	8583.11



For Star Delta Transformers Limited

Kupla

Kishore Gupta (DIN:00014206)
Chairman & Managing Director

Place : Bhopal
Dated : 27/06/2024

STAR DELTA TRANSFORMERS LIMITED
CIN:L31102MP1977PLC001393
92-A, Industrial Area, Govindpura, Bhopal-462023 (M.P.)
STATEMENT OF CASH FLOWS FOR YEAR ENDED ON MACRH 31, 2024

	Particulars	₹ in Lacs)	
		For the Year ended on March 31, 2024	For Financial year ended March 31, 2023
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit before tax and after Exceptional Item	1501.29	768.72
	<u>Adjustments for :</u>		
	Depreciation and Amortisation	70.81	77.89
	(Gain) / Loss on sale of property, plant & equipment	0.00	(7.95)
	Finance cost	137.21	65.10
	Interest income	(215.94)	(343.29)
	Liabilities Written Back (Net)	0.00	(21.91)
	Operating Profit before Working Capital Changes	1493.36	538.57
	<u>Adjustments for :</u>		
	Inventories	(709.41)	(1279.10)
	Trade receivable, current	(29.70)	(2371.69)
	Other current assets	(7.66)	(197.61)
	Other financial assets, non-current	1.50	13.77
	Trade payable, current	(990.41)	1788.33
	Other financial liabilities current	(65.55)	16.51
	Cash Generated From Operating Activities	(307.87)	(1491.21)
	Income tax paid (refund)	395.06	156.69
	Net Cash Generated from Operating Activities(a)	(702.93)	(1647.90)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Proceeds from sale of Property ,Plant and Equipment	0.00	9.93
	Purchase of Property ,Plant and Equipment	(64.76)	(29.92)
	Interest Received	215.94	343.29
	Proceeds from Deposits redeemed	(143.60)	(215.52)
	Inter Corporate Deposit Deposits and Advance Given	1100.36	450.35
	Net Cash (Used in) Investing Activities (b)	1107.93	558.15
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayments of Borrowings	(56.29)	178.85
	Interest paid	(137.21)	(65.10)
	Net Cash (Used in) Financing Activities (c)	(193.50)	113.75
	Net Increase/(decrease) in cash and cash equivalents (a+b+c)	211.50	(976.00)
	Cash and cash equivalents at the beginning of the year	52.28	1028.28
	Cash and cash equivalents at the end of the year	263.78	52.28

0.00

0.00

For Star Delta Transformers Limited

Kishore Gupta

Kishore Gupta (DIN-00014205)
Chairman and Managing Director



As per our report of even date

For A K KHABYA & CO.

Chartered Accountants

FRNo. 001994C

CA M.N.G. PILLAI

PARTNER

Membership No.: 074051

Place : Bhopal

DATED : May 2024

UDIN -: 24074051BKEOCH1130