



STAR DELTA TRANSFORMERS LTD.

Regd. Office : 92-A, Industrial Area, Govindpura, Bhopal-462 023 (M.P.) INDIA
 Tel.:(O) 0755-2586680, 2587343, 4261003, Fax:(0755)2580059
 e-mail : star.delta@rediffmail.com star.deltaeng@gmail.com, anilrds@rediffmail.com
 project division : projects1stdl@yahoo.com info@stardeltatransformers.com,
 website : www.stardeltatransformers.com, CIN-L31102MP1977PLC001393



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	576.86
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	576.86
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	576.86
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	576.86
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	Preceding 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 conform 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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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	0.00	0.00
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
	Adjustments for :		
	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
	Adjustments for :		
	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