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: February 13, 2025

To,
M/s BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001
Phones: 91-22-22721233/4
Email:corp.relations@bseindia.com

SCRIP CODE: 539255

Subject: Outcome of the Board Meeting held on Tuesday, February 13, 2025

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 ("SEBI Listing Regulations, 2015") read with Schedule III to the SEBI Listing Regulations, 2015, we wish to Inform you that the Board of Directors ('Board') of the Company at its Meeting held today, i.e., on Thursday, February 13, 2025 (which commenced at 02.00 p.m. and concluded at 02.45 p.m.), inter alia, has approved/ noted the following matters:

1. Upon recommendation of the Audit Committee, the Board of Directors Considered and approved an Un-Audited Standalone financial results of the Company for the Quarter and Nine Months ended December 31, 2024. (enclosed herewith)

2. The Board of Directors took note of the Limited Review Report of the Statutory Auditor on the Un-audited standalone Financial Results of the Company for the Quarter and Nine Months ended December 31, 2024. (enclosed herewith)

3. The Board approved amendments to the Code of Conduct for Prevention of Insider Trading Practices and Code of Procedures for Fair Disclosure of Unpublished Price Sensitive Information. The copy of amended policy is made available on the website of the Company at http://www.stardeltatransformers.com.

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

Kindly acknowledge the receipt and take the note of the same on your records.

Thanking you,

Your's faithfully,
For Star Delta Transformers Limited

ITISHA AGARWAL
Digitally signed by ITISHA AGARWAL
Date: 2025.02.13 14:49:48 +05'30'

Itisha Agarwal
Company Secretary & Compliance officer

Encl: As above

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 Un-audited Standalone financial Results of the Company for the quarter and Nine Months ended December 31st,2024

Sr. No.	PARTICULARS	Quarter ended			Nine Months ended		Financial Year ended
		Quarter ended December 31, 2024	Preceeding Quarter ended September 30, 2024	Corresponding Quarter ended in the previous year December 31, 2023	Nine Months ended December 31, 2024	Corresponding Nine Months ended in the previous year December 31, 2023	March 31, 2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
	Income from Operations						
I	(a) Revenue from Operation	3276.52	3682.95	3516.24	10423.35	10187.11	14014.68
II	(b) Other Income	27.80	69.69	48.69	133.73	301.16	398.31
III	Total Revenue (I+II)	3304.32	3752.64	3564.93	10557.08	10488.27	14412.99
IV	Expenses						
	(a) Cost of Materials consumed	2644.73	2556.88	3299.90	8728.01	8993.85	11538.14
	(b) Purchase of stock-in-trade	-		-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(164.68)	328.38	(445.00)	(571.22)	(628.20)	-368.36
	(d) Employee benefit expense	112.50	98.43	109.58	331.90	266.36	381.17
	(e) Finance Costs	30.17	23.66	53.15	73.87	122.32	137.21
	(f) Depreciation and amortisation expense	23.40	19.70	20.00	62.80	60.00	70.81
	(g) Other expenses	338.01	358.39	194.29	903.62	539.46	1152.74
	Total Expenses	2984.13	3385.44	3231.92	9528.98	9353.79	12911.71
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	320.19	367.20	333.01	1028.10	1134.48	1501.28
VI	Exceptional Items	7.15	-2.41	0.00	4.74	0.00	0.00
VII	Profit / (Loss) before extraordinary item and tax (V-VI)	313.04	369.61	333.01	1023.36	1134.48	1501.28
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) before Tax (VII-VIII)	313.04	369.61	333.01	1023.36	1134.48	1501.28
X	Tax expenses						
	Current Tax	98.74	82.14	88.25	266.63	234.96	395.06
	Deffered Tax	0.00	0.00	0.00	0.00	0.00	(5.29)
XI	Profit / (loss) for the period from continuing operations	214.30	287.47	244.76	756.73	899.52	1111.51
XII	Profit / (Loss) for the period from discontinuing operations before tax	0.00	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	0.00
XIV	Profit / (Loss) from discontinuing operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Profit / (Loss) for the period before minority interest (XI+XIV)	214.30	287.47	244.76	756.73	899.52	1111.51
XVI	Share of Profit / (Loss) of associates*	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Profit / (Loss) for the period (XV-XVI-XVII)	214.30	287.47	244.76	756.73	899.52	1111.51
XIX	Other comprehensive Income :						
	(i) Items that will not be reclassified to profit and loss :	0.00	0.00	0.00	0.00	0.00	0.00
	(a) Remeasurements of the defined benefit plans	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Equity Instruments through other comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Tax relating to items that will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total other comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
	Total comprehensive income for the period	214.30	287.47	244.76	756.73	899.52	1111.51
XX	Paid up equity share capital (face value Rs. 10/-)	300.02	300.02	300.02	300.02	300.02	300.02
XXI	Reserves excluding revaluation reserves	7827.73	7613.43	6859.01	7827.73	6859.01	7071.01
		8127.75	7913.45	7159.03	8127.75	7159.03	7371.03
XXII	Earning Per Share (EPS)						
	(i) Earnings per Share (before extraordinary items) (of Rs. 10/- each) not annualised):						
	(a) Basic	7.14	9.58	8.16	25.22	29.98	37.05
	(b) Diluted	7.14	9.58	8.16	25.22	29.98	37.05
	(ii) Earnings per Share (after extraordinary items) (of Rs. 10/- each) not annualised):						
	(a) Basic	7.14	9.58	8.16	25.22	29.98	37.05
	(b) Diluted	7.14	9.58	8.16	25.22	29.98	37.05
XXIII	Debt equity ratio						
XXIV	Debt service coverage ratio						
XXV	Interest Service Coverage Ratio						

STAR DELTA TRANSFORMERS LTD. 92 "A" Ind. Area Govindpura BHOPAL

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

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NOTES :

1 **Other Income includes following -**

(□ in Lacs)

Particulars	Quarter ended			Nine Months ended		Financial Year ended
	Quarter ended December 31, 2024	Preceeding Quarter ended September 30, 2024	Corresponding Quarter ended in the previous year December 31, 2023	Nine Months ended December 31, 2024	Corresponding Nine Months ended in the previous year December 31, 2023	March 31, 2024
Investment income	0.00	0.00	0.00	0.00	0.00	0.00
Others	27.80	69..69	48.69	133.73	301.16	398.31

1 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 Thursday, February 13, 2025

2 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 limited review by the Statutory Auditors of the Company and they have expressed an unmodified review opinion.

3 The company has two business segment

4 .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".

5 Comparitive figures have been regrouped/reclassified to confirm to the current period's/year's presentation

For Star Delta Transformers Limited

STAR DELTA TRANSFORMERS LTD. 92 "A" Ind. Area Govindpura BHOPAL

Kishore Gupta (DIN:00014205)
Chairman & Managing Director

Place: Bhopal
Dated: February 13, 2025

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Part-II

Segment - wise Revenue, Results and Capital Employed (Standalone)

(□ in Lacs)

S.No.	Particulars	Quarter ended			Nine Months ended		Financial Year ended
		Quarter ended December 31, 2024	Preceeding Quarter ended September 30, 2024	Corresponding Quarter ended in the previous year December 31, 2023	Nine Months ended December 31, 2024	Corresponding Nine Months ended in the previous year December 31, 2023	31-Mar-24
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
1	**Segment Revenue**						
	Transformers	3276.52	3682.95	3513.26	10421.20	10174.80	13998.52
	Solar Power	0	0	2.98	2.15	12.31	16.16
	Total Segment Revenue	**3276.52**	**3682.95**	**3516.24**	**10423.35**	**10187.11**	**14014.68**
	Less: Inter-segment Revenue	0	**0.00**	0	0	0	**0**
	Revenue from Operations	**3276.52**	**3682.95**	**3516.24**	**10423.35**	**10187.11**	**14014.68**
2	**Segment Profit before tax and finance costs**						
	Transformers	343.89	396.36	384.91	1106.26	1261.01	1651.49
	Solar Power	(0.68)	(3.09)	1.25	(9.03)	(4.20)	(13.00)
	Total Profit before Tax	**343.21**	**393.27**	**386.16**	**1097.23**	**1256.81**	**1638.49**
	Less-						
	Finance costs	30.17	23.66	53.15	73.87	122.32	137.21
	Other unallocable expenditure net off unalocable income	0	0.00	0	0.00	0.00	0.00
	Total Profit before Tax	**313.04**	**369.61**	**333.01**	**1023.36**	**1134.49**	**1501.28**
3	**Capital employed (Segment assets - Segment liabilities)**						
	Segment assets						
	Transformers	463.00	458.79	376.13	463.00	376.13	380.11
	Solar Power	123.00	126.38	151.42	123.00	151.42	132.9
	Total Segment assets	**586.00**	**585.17**	**527.55**	**586.00**	**527.55**	**513.01**
	Unallocable assets	0.00	0.00	0.00	0.00	0.00	0.00
	Net Segment assets	**586.00**	**585.17**	**527.55**	**586.00**	**527.55**	**513.01**
	Segment liabilites						
	Transformers	0.00	0.00	0.00	0.00	0.00	0.00
	Solar Power	0.00	0.00	0.00	0.00	0.00	0
	Total Segment liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Sub -total	0.00	**0.00**	0.00	0.00	0.00	**0.00**
	Capital employed						
	Transformers	463.00	458.79	376.13	463.00	376.13	380.11
	Solar Power	123.00	126.38	151.42	123.00	151.42	132.90
	Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
	Total	**586.00**	**585.17**	**527.55**	**586.00**	**527.55**	**513.01**

Note: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".

For Star Delta Transformers Limited

Kishore Gupta (DIN:00014205)
Chairman & Managing Director

STAR DELTA TRANSFORMERS LTD. 92 "A" Ind. Area Govindpura BHOPAL

Place : Bhopal
Dated : February 13, 2025

A. K. KHABYA & CO.
Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.

To,
The Board of Directors
Star Delta Transformers Limited
BHOPAL(MP)

We have reviewed the accompanying statement of Unaudited Standalone Financial results of M/s Star Delta Transformers Limited,(the "Company") for the quarter and nine months ended on December 31, 2024, (" the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on Statement based on our review.

We conducted our review of statement in in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by Independent Auditor of Entity" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit, we have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above , nothing has come to our attention that causes us to believe that the accompanying statements, prepared in accordance with applicable Indian Accounting Standards specified under Section 133 of the Companies Act,2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bhopal
Date: 13/02/2025
UDIN: 25074051BMOLAK8282

FOR A.K. KHABYA & CO.
Chartered Accountants
FRN:001994C

CA. M.N.G.PILLAI
Partner
M. No. 074051

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