# STAR DELTA TRANSFORMERS LIMITED

**CIN: L31102MP1977PLC001393**
**REGD. 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 30th, 2026

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

**SCRIP CODE: 539255**

**Subject: Outcome of the Board Meeting held on Saturday, May 30th, 2026.**

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 ("SEBI LODR 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 Saturday, May 30th, 2026 (which commenced at 04:00 P.M. and concluded at 05:00 P.M.), inter alia, has approved/ noted the following matters:

1. Upon recommendation of Audit Committee, the Board of Directors has approved the Audited IND AS Standalone Financial Results of the Company for the 4th Quarter and Financial Year ended March 31st, 2026 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 4th Quarter and Financial Year ended March 31st, 2026 (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 4th Quarter and Financial Year ended March 31st, 2026.

3. No Dividend has been recommended by the Board of Directors for the Financial Year ended March 31st, 2026.

4. Board appoints M/s S.L. Khabya and Co. Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2025-26.

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.

Yours faithfully,
For Star Delta Transformers Limited

Kishore Gupta

Digitally signed by Kishore Gupta
Date: 2026.05.30 17:22:03 +05'30'

Kishore Gupta
Chairman & Managing Director
DIN: 00014205

Encl: As above

**Independent Auditor's Report on Standalone Financial Results of Star Delta Transformers Limited for the Quarter and Year ended 31st March, 2026, Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).**

To

**The Board of Directors,**
Star Delta Transformers Limited

**Opinion**

We have audited the accompanying statement of standalone financial results of **Star Delta Transformers Limited (hereinafter referred to as "the Company"),** for Quarter and Year ended March 31, 2026, 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 (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended 31st March, 2026:

i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

**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



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

**Management's and Board of Director's Responsibilities for the Standalone Financial results**

These quarterly Standalone Financial results as well as the year ended standalone financial results have been prepared on the basis of the standalone annual financial statements and have been approved by the Board of Directors before its issuance. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results for the quarter and year ended 31st March, 2026, that give a true and fair view of the net profit and the other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS"), prescribed under Section 133 of the Act, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing regulations.

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 are also responsible for overseeing the Company's financial reporting process.

A.K. KHABYA & CO. Chartered Accountants

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended 31st March, 2026 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 Annual Standalone Financial Results.

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.

A.K. KHABYA & CO. Chartered Accountants BHOPAL

- 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.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors (i) in planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

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 financial controls 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, 2026, being the balancing figure between audited figures in respect of 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: 30/05/2026
UDIN: **26074051UYDZOL6615**

For **A.K. KHABYA & CO.**
Chartered Accountants
FRN:01994C

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

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**PART I** (₹ in Lacs)

**Statement of Audited Standalone financial Results of the Company for the quarter and year ended March 31st, 2026**

| Sr. No. | PARTICULARS | Quarter ended | | | Financial Year ended | |
|---|---|---|---|---|---|---|
| | | Quarter ended March 31st, 2026 | Preceeding Quarter ended December 31st, 2025 | Corresponding Quarter ended in the previous year March 31st, 2025 | March 31st, 2026 | March 31st, 2025 |
| | | (Audited) | (Un-Audited) | (Audited) | (Audited) | (Audited) |
| | **Income from Operations** | | | | | |
| I | (a) Revenue from Operation | 4644.24 | 5277.43 | 3763.08 | 17306.15 | 14186.43 |
| II | (b) Other Income | 34.14 | 52.44 | 1.14 | 128.13 | 134.87 |
| III | **Total Revenue (I+II )** | **4678.38** | **5329.88** | **3764.22** | **17434.28** | **14321.30** |
| IV | **Expenses** | | | | | |
| | (a) Cost of Materials consumed | 3462.40 | 3915.39 | 2368.83 | 13922.19 | 11096.84 |
| | (b) Purchase of stock-in-trade | | | | | |
| | (c) Change in inventories of finished goods, work-in-progress and stock-in-trade | 55.96 | 337.79 | 493.46 | -248.78 | -77.76 |
| | (d) Employee benefit expense | 128.04 | 80.16 | 113.10 | 488.38 | 445.00 |
| | (e) Finance Costs | 33.60 | 40.18 | 21.30 | 150.91 | 95.17 |
| | (f) Depreciation and amortisation expense | 11.62 | 23.33 | 14.50 | 73.60 | 77.30 |
| | (g) Other expenses | 389.13 | 582.41 | 351.07 | 1443.53 | 1254.69 |
| | **Total Expenses** | **4080.76** | **4979.25** | **3362.26** | **15829.84** | **12891.24** |
| V | **Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)** | **597.62** | **350.63** | **401.96** | **1604.44** | **1430.06** |
| VI | Exceptional Items | 0.00 | 0.00 | -4.74 | 0.00 | 0.00 |
| VII | **Profit / (Loss) before extraordinary item and tax (V-VI)** | **597.62** | **350.63** | **406.70** | **1604.44** | **1430.06** |
| VIII | **Extraordinary Items** | 0.00 | 0.00 | 0.00 | | 0.00 |
| IX | **Profit (Loss) before Tax (VII-VIII)** | **597.62** | **350.63** | **406.70** | **1604.44** | **1430.06** |
| X | Tax expenses | | | | | |
| | Current Tax | 155.11 | 144.44 | 106.26 | 410.26 | 372.89 |
| | Deffered Tax | 0.43 | 0.00 | (5.61) | 0.43 | (5.61) |
| XI | **Profit / (loss) for the period from continuing operations** | **442.07** | **206.19** | **306.05** | **1193.74** | **1062.78** |
| 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)** | **442.07** | **206.19** | **306.05** | **1193.74** | **1062.78** |
| 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)** | **442.07** | **206.19** | **306.05** | **1193.74** | **1062.78** |
| 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 |
| | (a) Remeasurements of the defined benefit plans | 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 |
| | (ii) Tax relating to items that will not be reclassified to profit and 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** | **442.07** | **206.19** | **306.05** | **1193.74** | **1062.78** |
| XX | **Paid up equity share capital (face value Rs. 10/-)** | 300.02 | 300.02 | 300.02 | 300.02 | 300.02 |
| XXI | **Other Equity** | 9327.52 | 9108.80 | 8133.77 | 9327.52 | 8133.77 |
| | | **9627.54** | **9408.82** | **8433.79** | **9627.54** | **8433.79** |
| XXII | Earning Per Share (EPS) | | | | | |
| | (i) Earnings per Share (before extraordinary items) (of Rs. 10/- each) not annualised): | | | | | |
| | (a) Basic | 14.73 | 6.87 | 10.20 | 39.79 | 35.42 |
| | (b) Diluted | 14.73 | 6.87 | 10.20 | 39.79 | 35.42 |
| | (ii) Earnings per Share (after extraordinary items) (of Rs. 10/- each) not annualised): | | | | | |
| | (a) Basic | 14.73 | 6.87 | 10.20 | 39.79 | 35.42 |
| | (b) Diluted | 14.73 | 6.87 | 10.20 | 39.79 | 35.42 |
| XXIII | Debt equity ratio | | | | | |
| XXIV | Debt service coverage ratio | | | | | |
| XXV | Interest Service Coverage Ratio | | | | | |
| | | | | | | |

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NOTES :

1 Other Income includes following -

( in Lacs)

| Particulars | Quarter ended | | | Financial Year ended | |
|---|---|---|---|---|---|
| | Quarter ended March 31st, 2026 | Preceeding Quarter ended December 31st, 2025 | Corresponding Quarter ended in the previous year March 31st, 2025 | March 31st, 2026 | March 31st, 2025 |
| Investment income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Others | 0.00 | 52.44 | 1.14 | 128.13 | 134.87 |

2 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 Saturday, May 30th. 2026.

3 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.

4 Standalone Statement of Cash flows is attached.

5 The company only one business segment

6 The Board of Directors have not recommended any Dividend for the year ended March 31, 2026

7 On 21st November,2025 The Government of India notified provision of the code on wages 2019, The industrial relation code 2020, The code on social security 2020 and the occuptional safety, health and working conditions code 2020, which consolidated the existing 29 labour law into a unified framework governing emploee benefits. The Company has found no financial impact on account of the change and continues to monitor the developments pertaining to labour codes and will evaluate the impact if any on the emploee benefit related liability.

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

9 In view of Ind AS-108 company has identified its business segment as its primary reportable segment which comprise of "Manufacturing of electrical transformers".

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

**For Star Delta Transformers Limited**

**Kishore Gupta (DIN:00014205)**
**Chairman & Managing Director**

**Place: Bhopal**
**Dated: 30/05/2026**

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**Standalone Statement of Assets and Liabilities for the Financial Year ended March 31st, 2026**

| Particulars | (₹ in Lacs) Financial Year ended March 31st, 2026 (Audited) | (₹ in Lacs) Financial Year ended March 31st, 2025 (Audited) |
|---|---|---|
| **A) Assets** | | |
| **1) Non Current Assets** | | |
| Property, plant and equipment | 803.81 | 568.57 |
| Capital work-in-progress | 64.85 | 89.37 |
| Investment property | - | 0.00 |
| Goodwill | - | 0.00 |
| Other intangible assets | - | 0.00 |
| Intangible assets under development | 4.00 | 0.00 |
| Biological assets other than bearer plants | - | 0.00 |
| Investments accounted for using equity method | - | 0.00 |
| Non - current financial assets | - | |
| (a) Non - current investment | - | 0.00 |
| (b) Trade receivables, non-current | 324.61 | 0.00 |
| (c) Loan, non-current | - | 250.00 |
| (d) Other non-current financial assets | 11.01 | 4.62 |
| **Total non-current financial assets** | **335.62** | **254.62** |
| Deferred tax assets (net) | - | 0.00 |
| Other non current assets | 46.73 | 23.22 |
| **Total non-current assets** | **1255.01** | **935.78** |
| | | |
| **2) Current Assets** | | |
| Inventories | 3,138.26 | 2371.98 |
| Current financial asset | | |
| (a) Current investments | | 0.00 |
| (b) Trade receivables, current | 5,944.15 | 4386.45 |
| (c) Cash and Cash equivalents | 21.97 | 634.56 |
| (d) Bank balance other than cash and cash equivalents | 662.69 | 361.32 |
| (e) Other current financial assets | 15.00 | 0.00 |
| (f) Other Current Assets (Loans) | 509.43 | 550.00 |
| (g) Other current assets | 269.83 | 149.08 |
| **Total current financials assets** | **7,423.07** | **6081.41** |
| Current tax assets (net) | | 28.19 |
| Other current assets | | 0.00 |
| **Total current assets** | **10,561.33** | **8481.58** |
| Non-current assets classified as held for sale | | |
| Regulatory deferral account debit balances and related deferred tax assets | - | |

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| | | |
|---|---|---|
| **B. Equity and Liabilities** | | |
| **1. Equity** | | |
| Equity Share Capital | 300.02 | 300.02 |
| Other equity | 9,327.52 | 8133.77 |
| **Total equity** | **9,627.54** | **8433.79** |
| **2. Liabilities** | | |
| **Non - current Liabilities** | | |
| **Non - current financial liabilities** | | |
| (a) Borrowings, non-current | 302.55 | 84.40 |
| (b) Trade Paybles, non-current | | |
| (i) Total outstanding dues of micro enterprises and small enterprises (but within due date as per MSMED Act, 2006) | 1.16 | 0.51 |
| (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 9.27 | 6.72 |
| (c) Other non-current financial liabilities | 39.90 | 271.97 |
| **Total Non - current financial liabilities** | **49.18** | **278.69** |
| Provisions, non-current | - | 0.00 |
| Deferred tax liabilities (net) | 50.16 | 49.73 |
| Deferred government grants, non-current | - | 0.00 |
| Other non-current liabilities | - | 0.00 |
| **Total non - current liabilities** | **403.04** | **413.33** |
| **Current liabilities** | | |
| **Current financial liabilities** | | |
| (a) Borrowings, current | 789.67 | 139.78 |
| (b) Trade payables,current | - | |
| (i) Total outstanding dues of micro enterprises and small enterprises (but within due date as per MSMED Act, 2006) | 568.89 | 366.03 |
| (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 19.85 | 29.06 |
| (c) Other Current financial liabilities | 315.93 | 35.37 |
| **Total Current financial liabilities** | **1,694.36** | **570.24** |
| Other current liabilities | - | 0.00 |
| Provisions, current | - | 0.00 |
| Current tax liabilities (Net) | 91.40 | 0.00 |
| Deferred government grants, current | - | 0.00 |
| **Total current liabilities** | **1,785.76** | **570.24** |
| Liabilities directly associated with assets in disposal group classified as held for sale | - | 0.00 |
| Regulatory Deferral account credit balances and related deferred tax liability | - | 0.00 |
| **Total Liabilities** | **2,188.80** | **983.57** |
| **Total Equity and Liabilities** | **11,816.33** | **9417.36** |

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

**For Star Delta Transformers Limited**

**Kishore Gupta (DIN:00014205)**
**Chairman & Managing Director**

**Place : Bhopal**
**Dated : 30/05/2026**

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**Part-II**

**Segment - wise Revenue, Results and Capital Employed (Standalone)** (₹ in Lacs)

| S.No. | Particulars | Quarter ended | | | Financial Year ended | |
|---|---|---|---|---|---|---|
| | | Quarter ended March 31st, 2026 | Preceeding Quarter ended December 31st, 2025 | Corresponding Quarter ended in the previous year March 31st, 2025 | March 31st, 2026 | March 31st, 2025 |
| | | (Audited) | (Un-Audited) | (Audited) | (Audited) | (Audited) |
| 1 | **Segment Revenue** | | | | | |
| | Transformers | 4644.21 | 5156.98 | 3765.23 | 17,306.15 | 14186.43 |
| | **Total segment revenue** | **4644.21** | **5156.98** | **3765.23** | **17,306.15** | **14186.43** |
| | **less: inter segment revenue** | 0.00 | 0.00 | 0.00 | - | 0.00 |
| | **revenue from operations** | **4644.21** | **5156.98** | **3765.23** | **17,306.15** | **14186.43** |
| 2 | **Segment Profit before tax and finance costs** | | | | | |
| | Transformers | 552.30 | 390.81 | 409.52 | 1,755.35 | 1506.57 |
| | **Total** | **552.30** | **390.81** | **409.52** | **1,755.35** | **1506.57** |
| | Less- | | | | | |
| | Finance costs | 33.60 | 40.18 | 21.30 | 150.91 | 95.17 |
| | Other unallocable expenditure net off unalocable income | 0.00 | 0.00 | 0.00 | - | 0.00 |
| | **Total Profit before Tax** | **518.70** | **350.63** | **388.22** | **1,604.44** | **1411.40** |
| 3 | **Capital employed (Segment assets - Segment liabilities)** | | | | | |
| | **Segment assets** | | | | | |
| | Transformers | 872.66 | 794.03 | 657.94 | 872.66 | 657.94 |
| | Unallocable | 0.00 | 0.00 | 0.00 | - | 0.00 |
| | **Total segment assets** | **872.66** | **794.03** | **657.94** | **872.66** | **657.94** |
| | **Segment liabilites** | | | | | |
| | Transformers | 0.00 | 0.00 | 0.00 | - | 0.00 |
| | Unallocable | 0.00 | 0.00 | 0.00 | - | 0.00 |
| | **Total segment liabilities** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| | **Capital employed** | | | | | |
| | Transformers | 872.66 | 794.03 | 657.94 | 872.66 | 657.94 |
| | Unallocable | 0.00 | 0.00 | 0.00 | - | 0.00 |
| | **Total** | **872.66** | **794.03** | **657.94** | **872.66** | **657.94** |

**Note:**In view of Ind AS-108 company has identified its business segment as its primary reportable segment which comprise of "Manufacturing of electrical transformers".

**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 : 30/05/2026**

# 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, anilrdas@rediffmail.com
project division : projects1sdtl@yahoo.com, info@stardeltatransformers.com,
website : www.stardeltatransformers.com, CIN-L31102MP1977PLC001393


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45001 2018

## 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, 2026**

| | Particulars | (Amount ` in Lacs) For Financial year ended March 31, 2026 | For Financial year ended March 31, 2025 |
|---|---|---|---|
| A | **CASH FLOW FROM OPERATING ACTIVITIES:** | | |
| | **Net Profit before tax and after Exceptional Item** | **1604.44** | **1430.05** |
| | **Adjustments for :** | | |
| | Depreciation and Amortisation | 73.60 | 77.30 |
| | (Gain) / Loss on sale of property, plant & equipment | 0.00 | (0.76) |
| | Finance cost | 150.91 | 95.17 |
| | Interest income | (117.07) | (85.75) |
| | Liabilities Written Back (Net) | 0.00 | 0.00 |
| | **Operating Profit before Working Capital Changes** | **1711.88** | **1516.01** |
| | **Adjustments for :** | | |
| | Inventories | (766.28) | 321.52 |
| | Decrease (increase) in trade receivable,non- current | (324.61) | 2.54 |
| | Decrease (increase) in trade receivable current | (1557.70) | (1000.80) |
| | Other Current assets | (120.08) | 105.96 |
| | Decrease (increase) in other non-current assets | (29.50) | (1.88) |
| | Decrease (increase) in other financial assets (Non-Current) | (0.41) | 0.00 |
| | Decrease (increase) in other financial assets (Current) | 12.52 | 0.00 |
| | Increase (Decrease ) in trade payable | 196.86 | (378.35) |
| | Other financial liabilities current | 159.03 | 138.53 |
| | **Cash Generated From Operating Activities** | **(718.29)** | **703.53** |
| | Income tax paid (refund) | 410.26 | 372.89 |
| | other inflows (outflows) of cash | 0.00 | 0.00 |
| | **Net Cash Generated from Operating Activities(a)** | **(1128.56)** | **330.64** |
| B | **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| | Proceeds from sale of Property ,Plant and Equipment | 0.00 | 6.25 |
| | Purchase of Property ,Plant and Equipment | 6.62 | (138.35) |
| | Purchase of Tangible assets under development | (290.93) | (89.37) |
| | Purchase of Intangible assets under development | (4.00) | 0.00 |
| | Interest Received | 117.07 | 85.75 |
| | Proceeds from Deposits redeemed | (301.37) | 223.46 |
| | Inter Carporate Deposit Deposits and Advance Given | 290.57 | 24.64 |
| | **Net Cash (Used in) Investing Activities (b)** | **(182.04)** | **112.38** |
| C | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | Proceeds from borrowings | 848.92 | 22.93 |
| | Repayments of Borrowings | 0.00 | 0.00 |
| | Interest paid | (150.91) | (95.17) |
| | **Net Cash (Used in) Financing Activities (c)** | **698.01** | **(72.24)** |
| | **Net Increase/(decrease) in cash and cash equivalents (a+b+c)** | **(612.59)** | **370.78** |
| | **Cash and cash equivalents at the beginning of the year** | 634.56 | 263.78 |
| | **Cash and cash equivalents at the end of the year** | **21.97** | **634.56** |
| | | **0.00** | **(0.00)** |

**The accompanying notes from an integral part of the financial statements.**

**For Star Delta Transformers Limited**

Kishore Gupta
**Chairman & Managing Director**
**DIN-00014205**
**Place : Bhopal**
**DATED : 30/05/2026**
**UDIN:-** 26074051UYZOL6615

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

**As per our report of even date**
**For A K KHABYA & CO.**
**Chartered Accountants**
**FRNo. 001994C**

Sd/-
**CA M.N.G. PILLAI**
**PARTNER**
**Membership No.: 074051**

# STAR DELTA TRANSFORMERS LTD.

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project division : projects1sdtl@yahoo.com, info@stardeltatransformers.com,
website : www.stardeltatransformers.com, CIN-L31102MP1977PLC001393



URS UKAS MANAGEMENT SYSTEMS
ISO 14001:2015 CERTIFIED CO
45001 : 2018


Dated: May 30th, 2026

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 third proviso to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, as amended, we declare that the Statutory Auditors of our Company, M/s A.K. Khabya & Co. ,Chartered Accountants (FRN: 001994C), have issued the Audit Report with unmodified opinion on the Audited IND AS Standalone Financial Results of the Company for the 4th Quarter and Financial Year ended March 31st, 2025.

Kindly take the same on your record.

Thanking You,

Yours faithfully
For Star Delta Transformers Limited

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

Kishore Gupta
(DIN: 00014205)
Chairman & Managing Director