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 28th , 2025

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

SCRIP CODE: 539255

SUBJECT: OUTCOME OF THE BOARD MEETING HELD ON WEDNESDAY, MAY 28TH , 2025

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 Wednesday, May 28, 2025 which commenced at 02.00 p.m. and concluded at 02.50 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, 2025 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, 2025 (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, 2025.

3. No Dividend has been recommended by the Board of Directors for the financial year ended March 31, 2025.

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.

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 AGARWAL Digitally signed by ITISHA AGARWAL Date: 2025.05.28 14:52:54 +05'30'

Itisha Agarwal
Company Secretary & Compliance Officer

A. K. KHABYA & CO.
Chartered Accountants

Independent Auditor's Report on Audit of Annual Financial Results of Star Delta Transformers Limited ("the Company") Pursuant to the requirements of Regulation 33 of the SEBI (Listing and Disclosure Requirements) Regulation, 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 ("the Company")** for Quarter and Year ended March 31, 2025 ("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 Standalone Financial Results for the year ended 31st March, 2025:

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 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, 2025.

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

2nd Floor, Shrimohan Parisar, 232, Zone-I, M.P. Nagar, Bhopal (M.P.) - 462 011
Phone : 0755-4274191 Mobile : 9826024073, 9826385310
Email : khabyaco@rediffmail.com, khabyaco90@gmail.com

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 audit opinion.

Management's and Board of Director's Responsibilities for the Statement

This statement, which includes the Standalone Financial results is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Standalone Financial Results for the year ended 31st March, 2025 has been compiled from the related audited standalone financial statements. The responsibility includes the preparation and presentation of the standalone financial results for the quarter and year ended 31st March, 2025 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 ("Ind AS"), 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 LODR 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 is also responsible for overseeing the Company's financial reporting process.

A. K. KHASIYA & CO. BHOPAL 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, 2025 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. BHOPAL Chartered Accountants

- 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, 2025, 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, as required under the LODR Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March, 2025 is not modified in respect of this matter.

Place: Bhopal
Date: 28/05/2025
UDIN: **25074051BMOLBW2773**

A.K. KHABYA & CO. BHOPAL Chartered Accountants

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

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

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

ISO 14001:2015 CERTIFIED CO.
45001 : 2018

PART I (□ in Lacs)

Statement of audited Standalone financial Results of the Company for the quarter and financial year ended March 31, 2025

Sr. No.	PARTICULARS	Quarter ended			Financial Year Ended	
		Quarter ended March 31, 2025	Preceeding Quarter ended December 31, 2024	Corresponding Quarter ended in the previous year March 31, 2024	March 31, 2025	March 31, 2024
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
	Income from Operations					
I	(a) Revenue from Operation	3763.08	3276.52	3827.57	14186.43	14014.68
II	(b) Other Income	1.14	27.80	97.16	134.87	398.31
III	**Total Revenue (I+II)**	**3764.22**	**3304.32**	**3924.73**	**14321.30**	**14412.99**
IV	**Expenses**					
	(a) Cost of Materials consumed	2368.83	2644.73	2544.29	11,096.84	11538.14
	(b) Purchase of stock-in-trade	-	-		-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	493.46	(164.68)	259.85	(77.76)	-368.36
	(d) Employee benefit expense	113.10	112.50	114.82	445.00	381.17
	(e) Finance Costs	21.30	30.17	14.89	95.17	137.21
	(f) Depreciation and amortisation expense	14.50	23.40	10.81	77.30	70.81
	(g) Other expenses	351.07	338.01	613.27	1,254.69	1152.74
	Total Expenses	**3362.26**	**2984.13**	**3557.93**	**12,891.24**	**12911.71**
V	**Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)**	**401.96**	**320.19**	**366.80**	**1,430.06**	**1501.28**
VI	Exceptional Items	-4.74	7.15	0.00	0.00	0.00
VII	**Profit / (Loss) before extraordinary item and tax (V-VI)**	**406.70**	**313.04**	**366.80**	**1430.06**	**1501.28**
VIII	**Extraordinary Items**	0.00	0.00	0.00	0.00	0.00
IX	**Profit (Loss) before Tax (VII-VIII)**	**406.70**	**313.04**	**366.80**	**1430.06**	**1501.28**
X	Tax expenses					
	Current Tax	106.26	98.74	160.09	372.89	395.06
	Deffered Tax	(5.61)	0.00	(5.29)	(5.61)	(5.29)
XI	**Profit / (loss) for the period from continuing operations**	**306.05**	**214.30**	**212.00**	**1062.78**	**1111.51**
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)**	**306.05**	**214.30**	**212.00**	**1062.78**	**1111.51**
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)**	**306.05**	**214.30**	**212.00**	**1062.78**	**1111.51**
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	**306.05**	**214.30**	**212.00**	**1062.78**	**1111.51**
XX	**Paid up equity share capital (face value Rs. 10/-)**	300.02	300.02	300.02	300.02	300.02

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

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

ISO 14001:2015 CERTIFIED CO.
45001 : 2018

XXI	**Reserves excluding revaluation reserves**	8133.77	7827.73	7071.01	8133.77	7071.01
		8433.79	**8127.75**	**7371.03**	**8433.79**	**7371.03**
XXII	Earning Per Share (EPS)					
	(i) Earnings per Share (before extraordinary items) (of Rs. 10/- each) not annualised):					
	(a) Basic	10.20	7.14	7.07	35.42	37.05
	(b) Diluted	10.20	7.14	7.07	35.42	37.05
	(ii) Earnings per Share (after extraordinary items) (of Rs. 10/- each) not annualised):					
	(a) Basic	10.20	7.14	7.07	35.42	37.05
	(b) Diluted	10.20	7.14	7.07	35.42	37.05
XXIII	**Debt equity ratio**					
XXIV	**Debt service coverage ratio**					
XXV	**Interest Service Coverage Ratio**					

NOTES :

(□ in Lacs)

1 **Other Income includes following -**

Particulars	**Quarter ended**			**Financial Year Ended**	
	Quarter ended March 31, 2025	**Preceeding Quarter ended December 31, 2024**	**Corresponding Quarter ended in the previous year March 31, 2024**	**March 31, 2025**	**March 31, 2024**
Investment income	0.00	0.00	0.00	0.00	0.00
Others	1.14	27.80	97.16	134.87	398.31

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 Wednesday, May 28th , 2025.

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 an audit by the Statutory Auditors of the Company and they have expressed an unmodified audit opinion.

4 Standalone Statement of Cash flows is attached.

5 The Statutory Auditors have an unmodified audit opinion on these results.

6 The Board of Directors have not recommended any Dividend for the year ended March 31, 2025.

7 The Figures for the Quarter ended March 31,2025 and March 31, 2024 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.

8 The company has two business segment

9 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". However, there were no revanue from supply of Solar power during the FY 2024-25.

10 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

Kishore Gupta (DIN:00014205)
Chairman & Managing Director

Place: Bhopal
Dated: 28/05/2025

Part-II Segment - wise Revenue, Results and Capital Employed (Standalone)		(□ In Lacs)				
		Quarter ended			Financial Year ended	
S.No.	Particulars	Quarter ended March 31, 2025	Preceeding Quarter ended December 31, 2024	Corresponding Quarter ended in the previous year March 31, 2024	March 31, 2025	March 31, 2024
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	**Segment Revenue**					
	Transformers	3765.23	3276.52	3823.73	14186.43	13998.52
	Solar Power	0.00	0.00	3.84	0.00	16.16
	Total Segment Revenue	**3765.23**	**3276.52**	**3827.57**	**14186.43**	**14014.68**
	Less: Inter-segment Revenue	0.00	0.00	0.00	0.00	0.00
	Revenue from Operations	**3765.23**	**3276.52**	**3827.57**	**14186.43**	**14014.68**
2	**Segment Profit before tax and finance costs**					
	Transformers	409.73	343.89	390.49	1515.99	1651.49
	Solar Power	(0.21)	(0.68)	(8.80)	(9.24)	(13.00)
	Total Profit before Tax	**409.52**	**343.21**	**381.69**	**1506.75**	**1638.49**
	Less-					
	Finance costs	21.30	30.17	14.89	95.17	137.21
	Other unallocable expenditure net off unalocable income	0.00	0.00	0.00	0.00	0.00
	Total Profit before Tax	**388.22**	**313.04**	**366.80**	**1411.58**	**1501.28**
3	**Capital employed (Segment assets - Segment liabilities)**					
	Segment assets					
	Transformers	552.91	463.00	380.11	552.91	380.11
	Solar Power	105.03	123.00	132.90	105.03	132.90
	Total Segment assets	**657.94**	**586.00**	**513.01**	**657.94**	**513.01**
	Unallocable assets	0.00	0.00	0.00	0.00	0.00
	Net Segment assets	**657.94**	**586**	**513.01**	**657.94**	**513.01**
	Segment liabilites					
	Transformers	0.00	0.00	0.00	0.00	0.00
	Solar Power	0.00	0.00	0.00	0.00	0
	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	0.00	0.00	**0.00**	0.00	**0.00**
	Capital employed					
	Transformers	552.91	463.00	380.11	552.91	380.11
	Solar Power	105.03	123.00	132.90	105.03	132.90
	Unallocable	0.00	0.00	0.00	0.00	0.00
	Total	**657.94**	**586.00**	**513.01**	**657.94**	**513.01**

Notes:

1 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".

2 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. Plot No. "A" Ind. Area Govindpura Bhopal

Kishore Gupta (DIN:00014205)
Chairman & Managing Director

Place : Bhopal
Dated : 28/05/2025

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

ISO 14001:2015 CERTIFIED CO.
45001 : 2018

Standalone Statement of Assets and Liabilities for the year ended March 31, 2025

Particulars	(□ in Lacs) Financial Year Ended March 31, 2025 Audited	(□ in Lacs) Financial Year Ended March 31, 2024 Audited
A) Assets		
1) Non Current Assets		
Property, plant and equipment	568.57	513.01
Capital work-in-progress	89.37	0.00
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	2.54
(c) Loan, non-current	250.00	0.00
(d) Other non-current financial assets	4.62	4.62
Total non-current financial assets	**254.62**	**7.16**
Deffered Tax assets(net)	0.00	0.00
Other non current assets	23.22	21.33
Total non-current assets	**935.78**	**541.50**
2) Current Assets		
Inventories	2371.98	2693.49
Current financial asset		
(a) Current investments	0.00	0.00
(b) Trade receivables - Current	4386.45	3385.65
(c) Cash and Cash equivalents	634.56	263.78
(d) Bank balance other than cash and cash equivalents	361.32	584.79
(e) Current loans	550.00	824.64
(f) Other current financial assets	149.08	283.23
Total current financials assets	**6081.41**	**5342.09**
Current tax assets (net)	28.19	0.00
Other current assets	0.00	0.00
Total current assets	**8481.58**	**8035.58**
Non-current assets classified as held for sale		
Regulatory deferral account debit balances and related deferred tax assets		
Total Assets	**9417.36**	**8577.08**
B. Equity and Liabilities		
1. Equity		
Equity Share Capital	300.02	300.02
Other equity	8133.77	7071.01
Total equity	**8433.79**	**7371.03**
2. Liabilities		
Non - current Liabilities		
Non - current financial liabilities		
(a) Borrowings, non-current	84.40	0.00
(b) Trade payables, non- current		
(i) Total outstanding dues of micro enterprises and small enterprises (but within due date as per MSMED Act, 2006)	0.51	0.80
(ii) Total outstanding dues of creditors other then micro enterprises and small enterprises	6.72	2.99
(c) Other non-current financial liabilities	271.97	126.61
Total Non - current financial liabilities	**363.60**	**130.40**
Provisions, non-current	0.00	0.00
Deferred tax liabilities (net)	49.73	55.34
Deferred government grants, non-current	0.00	0.00
Other non-current liabilities	0.00	0.00
Total non - current liabilities	**413.33**	**185.74**
Current liabilities		
Current financial liabilities	139.78	201.24
(a) Borrowings, current		
(b) Trade payables - Current		
(i) Total outstanding dues of micro enterprises and small enterprises (but within due date as per MSMED Act, 2006)	366.03	761.54
(ii) Total outstanding dues of creditors other then micro enterprises and small enterprises	29.06	15.33
(c) Other Current financial liabilities	35.37	21.15
Total Current financial liabilities	**570.24**	**999.26**
Other current liabilities	0	0.00
Provisions, current	0.00	0.00
Current tax liabilities (Net)	0	21.05
Deferred government grants, current	0.00	0.00
Total current liabilities	**570.24**	**1020.31**
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	**983.57**	**1206.05**
Total Equity and Liabilities	**9417.36**	**8577.08**

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 : 28/05/2025

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

ISO 14001:2015 CERTIFIED CO.
45001 : 2018

STATEMENT OF CASH FLOWS FOR YEAR ENDED ON MACRH 31, 2025

	Particulars	(Amount ` in Lacs) For Financial year ended March 31, 2025	For Financial year ended March 31, 2024
A	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit before tax and after Exceptional Item	**1430.06**	**1501.29**
	Adjustments for :		
	Depreciation and Amortisation	77.30	70.81
	(Gain) / Loss on sale of property, plant & equipment	(0.76)	0.00
	Finance cost	95.17	137.21
	Interest income	(85.75)	(215.94)
	Liabilities Written Back (Net)	0.00	0.00
	Operating Profit before Working Capital Changes	**1516.02**	**1493.36**
	Adjustments for :		
	Inventories	321.52	(709.41)
	Decrease (increase) in trade receivable,non- current	2.54	0.00
	Decrease (increase) in trade receivable current	(1000.80)	(29.70)
	Other Current assets	105.96	(7.66)
	Decrease (increase) in other non-current assets	(1.88)	0.00
	Other financial assets (Loans) non-current	0.00	1.50
	Increase (Decrease) in trade payable	(378.36)	(990.41)
	Other financial liabilities current	138.53	(65.55)
	Cash Generated From Operating Activities	**703.53**	**(307.87)**
	Income tax paid (refund)	372.89	395.06
	other inflows (outflows) of cash	0.00	0.00
	Net Cash Generated from Operating Activities(a)	**330.64**	**(702.93)**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Proceeds from sale of Property ,Plant and Equipment	6.25	0.00
	Purchase of Property ,Plant and Equipment	(138.35)	(64.76)
	Purchase of Tangible assets under development	(89.37)	
	Interest Received	85.75	215.94
	Proceeds from Deposits redeemed	223.47	(143.62)
	Inter Carporate Deposit Deposits and Advance Given	24.64	1100.36
	Net Cash (Used in) Investing Activities (b)	**112.38**	**1107.92**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from borrowings	22.93	0.00
	Repayments of Borrowings	0.00	(56.29)
	Interest paid	(95.17)	(137.21)
	Net Cash (Used in) Financing Activities (c)	**(72.24)**	**(193.50)**
	Net Increase/(decrease) in cash and cash equivalents (a+b+c)	**370.78**	**211.50**
	Cash and cash equivalents at the beginning of the year	263.78	52.28
	Cash and cash equivalents at the end of the year	**634.56**	**263.78**
		(0.00)	**0.00**

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

For Star Delta Transformers Limited

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

Kishore Gupta
Chairman & Managing Director

Place : Bhopal
DATED : 28th May 2025
UDIN:- 25074051BMOLBW2773

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

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

ISO 14001:2015 CERTIFIED CO.
45001 : 2018

Dated: May 28, 2025

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, 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