



STAR DELTA TRANSFORMERS LTD.

Regd. Office : 92-A, Industrial Area, Govindpura, Bhopal-462 023 (M.P.) INDIA
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website : www.stardeltatransformers.com, CIN-L31102MP1977PLC001393



PART I						
Statement of Un-audited Standalone financial Results of the Company for the quarter and Nine Months ended December 31st,2024						
(□ In Lacs)						
Sr. No.	PARTICULARS	Quarter ended			Nine Months ended	
		Quarter ended December 31, 2024	Preceding 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
		(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
II	(b) Other Income	27.80	69.69	48.69	133.73	301.16
III	Total Revenue (I+II)	3304.32	3752.64	3564.93	10557.08	10488.27
IV	Expenses					
	(a) Cost of Materials consumed	2644.73	2556.88	3299.90	8728.01	8993.85
	(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)
	(d) Employee benefit expense	112.50	98.43	109.58	331.90	266.38
	(e) Finance Costs	30.17	23.66	53.15	73.87	122.32
	(f) Depreciation and amortisation expense	23.40	19.70	20.00	62.80	60.00
	(g) Other expenses	338.01	358.39	194.29	903.62	539.48
	Total Expenses	2984.13	3385.44	3231.92	9528.98	9353.79
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	320.19	367.20	333.01	1028.10	1134.48
VI	Exceptional Items	7.15	-2.41	0.00	4.74	0.00
VII	Profit / (Loss) before extraordinary item and tax (V-VI)	313.04	369.61	333.01	1023.36	1134.48
VIII	Extraordinary Items	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
X	Tax expenses					
	Current Tax	98.74	82.14	88.25	266.63	234.96
	Deferred Tax	0.00	0.00	0.00	0.00	0.00
XI	Profit / (loss) for the period from continuing operations	214.30	287.47	244.76	756.73	899.52
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)	214.30	287.47	244.76	756.73	899.52
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)	214.30	287.47	244.76	756.73	899.52
XIX	Other comprehensive Income :					
	(i) Items that will not be reclassified to profit and loss :					
	(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
	(i) 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	214.30	287.47	244.76	756.73	899.52
XX	Paid up equity share capital (face value Rs. 10/-)	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
		8127.75	7913.45	7159.03	8127.75	7159.03
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
	(b) Diluted	7.14	9.58	8.16	25.22	29.98
	(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
	(b) Diluted	7.14	9.58	8.16	25.22	29.98
XXIII	Debt equity ratio					
XXIV	Debt service coverage ratio					
XXV	Interest Service Coverage Ratio					



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ISO 14001:2015 CERTIFIED CO.
45001 : 2018

NOTES :

1 Other Income includes following -						(□ in Lacs)
Particulars	Quarter ended			Nine Months ended		Financial Year ended March 31, 2024
	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	
Investment income	0.00	0.00	0.00	0.00	0.00	0.00
Others	27.80	69.69	48.69	133.73	301.18	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

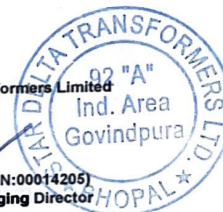
4 In view of Ind AS-108 company has identified its business segments as its primary reportable segments which comprise of "Manufacturing of electrical transformers" and "Production and supply of solar power".

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

Place: Bhopal
Dated: February 13, 2025

For Star Delta Transformers Limited

Kishore Gupta (DIN:00014205)
Chairman & Managing Director





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Part-II							(□ In Lacs)
Segment - wise Revenue, Results and Capital Employed (Standalone)							
S.No.	Particulars	Quarter ended			Nine Months ended		Financial Year ended
		Quarter ended December 31, 2024	Preceding 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 unallocable 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 liabilities						
	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	0.00
	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						
	Capital employed	463.00	458.79	376.13	463.00	376.13	380.11
	Transformers	123.00	126.38	151.42	123.00	151.42	132.90
	Solar Power	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
	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

Place : Bhopal
Dated : February 13, 2025

