



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



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





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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 -					
		Quarter ended			Financial Year Ended	
	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
		0.00	0.00	0.00	0.00	0.00
	Investment income					
	Others	1.14	27.80	97.16	134.87	398.31

- 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.
- 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, 2025.
- 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.
- 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". However, there were no revenue from supply of Solar power during the FY 2024-25.
- Comparative figures have been regrouped/reclassified to confirm to the current period's/year's presentation.

For Star Delta Transformers Limited

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)			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	3765.23	3276.52	3823.73	14186.43	13998.52
	Transformers	0.00	0.00	3.84	0.00	16.16
	Solar Power	3765.23	3276.52	3827.57	14186.43	14014.68
	Total Segment Revenue	0.00	0.00	0.00	0.00	0.00
	Less: Inter-segment Revenue	3765.23	3276.52	3827.57	14186.43	14014.68
2	Revenue from Operations					
	Segment Profit before tax and finance costs	409.73	343.89	390.49	1515.99	1651.49
	Transformers	(0.21)	(0.68)	(8.80)	(9.24)	(13.00)
	Solar Power	409.52	343.21	381.69	1506.75	1638.49
	Total Profit before Tax					
	Less-	21.30	30.17	14.89	95.17	137.21
	Finance costs	0.00	0.00	0.00	0.00	0.00
	Other unallocable expenditure net off unallocable income	388.22	313.04	366.80	1411.58	1501.28
	Total Profit before Tax					
	Capital employed (Segment assets - Segment liabilities)					
3	Segment assets	552.91	463.00	380.11	552.91	380.11
	Transformers	105.03	123.00	132.90	105.03	132.90
	Solar Power	657.94	586.00	513.01	657.94	513.01
	Total Segment assets	0.00	0.00	0.00	0.00	0.00
	Unallocable assets	657.94	586	513.01	657.94	513.01
	Net Segment assets					
	Segment liabilities	0.00	0.00	0.00	0.00	0.00
	Transformers	0.00	0.00	0.00	0.00	0
	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	552.91	463.00	380.11	552.91	380.11
	Transformers	105.03	123.00	132.90	105.03	132.90
	Solar Power	0.00	0.00	0.00	0.00	0.00
	Unallocable	657.94	586.00	513.01	657.94	513.01
	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 confirm to the current period's/year's presentation.

For Star Delta Transformers Limited

Kishore Gupta (DIN:00014205)
Chairman & Managing Director

Place : Bhopal

Dated : 28/05/2025



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

Particulars	(₹ in Lacs)	(₹ in Lacs)
	Financial Year Ended March 31, 2025	Financial Year Ended March 31, 2024
	Audited	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
Deferred 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, 2008)	0.51	0.80
(ii) Total outstanding dues of creditors other than 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		
(a) Borrowings, current	139.78	201.24
(b) Trade payables - Current		
(i) Total outstanding dues of micro enterprises and small enterprises (but within due date as per MSMED Act, 2008)	366.03	761.54
(ii) Total outstanding dues of creditors other than 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

Place : Bhopal
Dated : 28/05/2025

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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
	<u>Adjustments for :</u>		
	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
	<u>Adjustments for :</u>		
	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 Corporate 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

Kishore Gupta
Chairman & Managing Director



Place : Bhopal

DATED : 28th May 2025

UDIN:- 25074051BM0LBW2773

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