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

A. K. KHABYA & CO.
Chartered Accountants

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

A.K. KHABYA & CO. Chartered Accountants

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. 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

- 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

A.K. KHABYA & CO. BHOPAL Chartered Accountants

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

URS UKAS

ISO 14001:2015 CERTIFIED CO.
45001 : 2018

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**					

Kapil

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

ISO 14001:2015 CERTIFIED CO.
45001 : 2018

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".

For Star Delta Transformers Limited

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

Place: Bhopal
Dated: 30/05/2026

Kishore Gupta (DIN:00014205)
Chairman & Managing Director

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

URS UKAS
ISO 14001:2015 CERTIFIED CO
45001 2018

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	-	

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

ISO 14001:2015 CERTIFIED 45001 2018

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

Kupta

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

URS UKAS
ISO 14001:2015 CERTIFIED

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

ISO 14001:2015 CERTIFIED
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.

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

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