

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 26, 2023

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

SCRIP CODE: 539255

SUBJECT: OUTCOME OF THE BOARD MEETING HELD ON FRIDAY, MAY 26, 2023

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 Friday, May 26, 2023 which commenced at 02.00 p.m. and concluded at 03.30 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, 2023 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, 2023 (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, 2023.

3. No Dividend has been recommended by the Board of Directors for the financial year ended March 31, 2023.
4. Board appoints M/s S.L. Khabya and Co. Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2023-24.

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: 2023.05.26
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Itisha Agarwal
Company Secretary & Compliance Officer



Star Delta Transformers Limited

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Star Delta Transformers Limited

Independent Auditor's Report on Standalone Annual Financial Results

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Star Delta Transformers Limited ('the Company') for the year ended 31 March 2023, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) Presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- (ii) Gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2023.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement 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 ('the 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 ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 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 of 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors is 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.

6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 Statement.

8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, 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 in place an adequate internal financial controls with reference to financial statements 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 management.
- ❖ Conclude on the appropriateness of the 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 Statement 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.
- ❖ Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. 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 control that we identify during our audit.

10. 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

11. The Statement includes the financial results for the quarter ended 31 March 2023, being the balancing figures between the audited figures in respect of the 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.

FOR A.K. KHABYA & CO.

Chartered Accountants

FRN:001994C


C.A. M.N.G. PILLAI

Partner

M. No. 074051

Place: Bhopal

Date: 26/05/2023

UDIN:23074051BGTWGH8763



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Dated: May 26, 2023

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 S.L. Khabya & Co. ,Chartered Accountants (FRN: 000004C), 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, 2023.

Kindly take the same on your record.

Thanking You,

Yours faithfully
For Star Delta Transformers Limited

Digitally signed
by Kishore Gupta
Date: 2023.05.26
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Kishore Gupta
(DIN: 00014205)
Chairman & Managing Director



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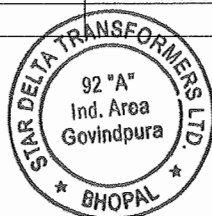
project division : projects1stdl@yahoo.com info@stardeltatransformers.com,

website : www.stardeltatransformers.com, CIN-L31102MP1977PLC001393



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PART I						(₹ in Lacs)
Statement of audited Standalone financial Results of the Company for the quarter and financial year ended March 31, 2023						
Sr. No.	PARTICULARS	Quarter ended			Financial Year Ended	
		Quarter ended March 31, 2023	Preceeding Quarter ended December 31, 2022	Corresponding Quarter ended in the previous year March 31, 2022	March 31, 2023	March 31, 2022
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
	Income from Operations					
I	(a) Revenue from Operation	4014.81	2175.80	1069.00	7134.60	3114.78
II	(b) Other Income	70.24	72.97	279.92	365.20	457.92
III	Total Revenue (I+II)	4085.05	2248.77	1348.92	7499.80	3572.70
IV	Expenses					
	(a) Cost of Materials consumed	3694.99	2319.18	529.27	7146.75	2405.55
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(401.64)	(505.00)	367.51	(1290.49)	122.33
	(d) Employee benefit expense	72.86	50.16	47.52	214.31	170.03
	(e) Finance Costs	30.62	22.49	7.01	65.10	23.78
	(f) Depreciation and amortisation expense	17.89	20.00	18.42	77.89	79.92
	(g) Other expenses	222.64	154.07	69.59	517.52	248.29
	Total Expenses	3637.36	2060.9	1039.32	6731.08	3049.90
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	447.69	187.87	309.60	768.72	522.80
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before extraordinary item and tax (V-VI)	447.69	187.87	309.60	768.72	522.80
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) before Tax (VII-VIII)	447.69	187.87	309.60	768.72	522.80
X	Tax expenses					
	Current Tax	108.15	40.14	102.95	203.23	167.73
	Deferred Tax	(10.37)	0.00	(10.00)	(10.37)	(10.00)
XI	Profit / (loss) for the period from continuing operations	349.91	147.73	216.65	575.86	365.07
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)	349.91	147.73	216.65	575.86	365.07
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)	349.91	147.73	216.65	575.86	365.07
XIX	Other comprehensive Income :	0.00	0.00	0.00	0.00	0.00
	(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	349.91	147.73	216.65	575.86	365.07
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	5959.49	5609.58	5383.63	5959.49	5383.63
		6259.51	5909.60	5683.65	6259.51	5683.65
XXII	Earning Per Share (EPS)					





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(i) Earnings per Share (before extraordinary items) (of Rs. 10/- each) not annualised):					
(a) Basic	11.66	4.92	7.22	19.19	12.17
(b) Diluted	11.66	4.92	7.22	19.19	12.17
(ii) Earnings per Share (after extraordinary items) (of Rs. 10/- each) not annualised):					
(a) Basic	11.66	4.92	7.22	19.19	12.17
(b) Diluted	11.66	4.92	7.22	19.19	12.17
XXIII Debt equity ratio				0	3.43
XXIV Debt service coverage ratio				0	35.45
XXV Interest Service Coverage Ratio				0	152.11

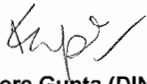
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1	Other Income includes following -	(₹ in Lacs)				
		Quarter ended			Financial Year Ended	
	Particulars	Quarter ended March 31, 2023	Preceeding Quarter ended December 31, 2022	Corresponding Quarter ended in the previous year March 31, 2022	March 31, 2023	March 31, 2022
	Investment income	0.00	0.00	0.00	0.00	0.00
	Others	70.24	72.97	279.92	365.20	457.92

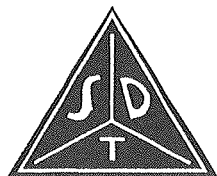
- The above financial results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by Audit Committee and have been approved by the Board of Directors at its Meeting held on Friday, May 26, 2023.
- 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, 2023.
- The Figures for the Quarter ended March 31, 2023 and March 31, 2022 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".
- 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: 26/05/2023



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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 31, 2023	Preceding Quarter ended December 31, 2022	Corresponding Quarter ended in the previous year March 31, 2022	March 31, 2023	March 31, 2022
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	Transformers	4011.72	2172.9	1064.17	7094.43	3102.45
	Solar Power	3.09	2.9	4.83	40.17	12.33
	Total Segment Revenue	4014.81	2175.80	1069.00	7134.60	3114.78
	Less: Inter-segment Revenue	0.00	0.00	0.00	0.00	0.00
	Revenue from Operations	4014.81	2175.80	1069.00	7134.60	3114.78
2	Segment Profit before tax and finance costs					
	Transformers	482.20	214.61	324.12	828.46	563.05
	Solar Power	(3.89)	(4.25)	(7.50)	5.36	(16.47)
	Total Profit before Tax	478.31	210.36	316.62	833.82	546.58
	Less-					
	Finance costs	30.62	22.49	7.01	65.10	23.78
	Other unallocable expenditure net off unallocable income	0.00	0.00	0.00	0.00	0.00
	Total Profit before Tax	447.69	187.87	309.61	768.72	522.80
3	Capital employed (Segment assets - Segment liabilities)					
	Segment assets					
	Transformers	378.89	384.93	401.97	378.89	401.97
	Solar Power	140.17	146.89	167.05	140.17	167.05
	Total Segment assets	519.06	531.82	569.02	519.06	569.02
	Unallocable assets	0.00	0.00	0.00	0.00	0.00
	Net Segment assets	519.06	531.82	569.02	519.06	569.02
	Segment liabilities					
	Transformers	0.00	0.00	0.00	0.00	0.00
	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	0.00	0.00	0.00	0.00	0.00
	Capital employed					
	Transformers	378.89	384.93	401.97	378.89	401.97
	Solar Power	140.17	146.89	167.05	140.17	167.05
	Unallocable	0.00	0.00	0.00	0.00	0.00
	Total	519.06	531.82	569.02	519.06	569.02

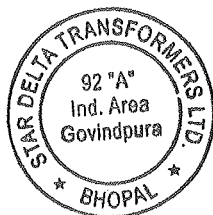
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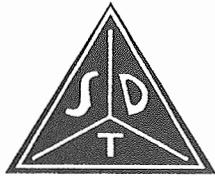
- In view of Ind AS-108 company has identified its business segments as its primary reportable segments which comprise of "Manufacturing of electrical transformers" and "Production and supply of solar power".
- Comparative figures have been regrouped/reclassified to confirm to the current period's/year's presentation.

For Star Delta Transformers Limited

Kishore Gupta (DIN:00014205)
Chairman & Managing Director

Place : Bhopal
Dated : 26/05/2023





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project division : projects1stdl@yahoo.com info@stardeltatransformers.com,

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Standalone Statement of Assets and Liabilities for the year ended March 31, 2023

Particulars	(₹ in Lacs)	
	Financial Year Ended	Financial Year Ended
	March 31, 2023	March 31, 2022
	Audited	Audited
A) Assets		
1) Non Current Assets		
Property, plant and equipment	519.06	569.03
Capital work-in-progress	0.00	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	0.00
(c) Loan, non-current	6.12	19.89
(d) Other non-current financial assets	0.00	0.00
Total non-current financial assets	6.12	19.89
Deferred Tax assets(net)	0.00	0.00
Other non current assets	0.00	0.00
Total non-current assets	525.18	588.92
2) Current Assets		
Inventories	2246.37	704.99
Current financial asset	0.00	0.00
(a) Current investments	0.00	0.00
(b) Trade receivables, current	3358.48	986.80
(c) Cash and Cash equivalents	52.28	1028.50
(d) Bank balance other than cash and cash equivalents	441.18	225.39
(e) Current loans	34.62	99.34
(f) Other current financial assets	1925.00	2375.35
Total current financials assets	5811.56	4715.38
Current tax assets (net)	0.00	0.00
Other current assets	0.00	0.00
Total current assets	8057.93	5420.37
Non-current assets classified as held for sale		
Regulatory deferral account debit balances and related deferred tax assets		
Total Assets	8583.11	6009.29
B. Equity and Liabilities		
1. Equity		
Equity Share Capital	300.02	300.02
Other equity	5959.49	5383.63
Total equity	6259.51	5683.65
2. Liabilities		
Non - current Liabilities		
Non - current financial liabilities		
(a) Borrowings, non-current	0.00	10.30
(b) Trade payables, non-current	0.00	0.00
(c) Other non-current financial liabilities	0.00	0.00
Total Non - current financial liabilities	0.00	10.30
Provisions, non-current	0.00	0.00
Deferred tax liabilities (net)	60.63	71.00
Deferred government grants, non-current	0.00	0.00
Other non-current liabilities	0.00	0.00
Total non - current liabilities	60.63	81.30
Current liabilities		
Current financial liabilities		
(a) Borrowings, current	257.53	68.38
(b) Trade payables, current	0.00	0.00
(i) Total outstanding dues of micro enterprises and small enterprises (but within due date as per MSMED Act, 2006)	251.91	0.72
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1569.61	7.84
(c) Other Current financial liabilities	109.21	122.55
Total Current financial liabilities	2188.26	199.49
Other current liabilities	0	0
Provisions, current	0.00	0.00
Current tax liabilities (Net)	74.71	44.85
Deferred government grants, current	0.00	0.00
Total current liabilities	2262.97	244.34
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	2323.60	325.64
Total Equity and Liabilities	8583.11	6009.29

For Star Delta Transformers Limited

Place : Bhopal
Dated : 26/05/2023



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

STAR DELTA TRANSFORMERS LIMITED
CIN:L31102MP1977PLC001393
92-A, Industria Area, Govindpura, Bhopal-462023 (M.P.)
STATEMENT OF CASH FLOWS FOR YEAR ENDED ON MARCH 31, 2023

	Particulars	(` in Lacs)	
		For Financial year ended March 31, 2023	For Financial year ended March 31, 2022
A	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit before tax and after Exceptional Item	768.72	522.80
	Adjustments for :		
	Depreciation and Amortisation	77.89	79.92
	(Gain) / Loss on sale of property, plant & equipment	(7.95)	(0.00)
	Finance cost	65.10	23.78
	Interest income	(343.29)	(252.15)
	Liabilities Written Back (Net)	(21.91)	0.00
	Operating Profit before Working Capital Changes	538.57	374.34
	Adjustments for :		
	Inventories	(1541.38)	123.48
	Trade receivable,current	(2371.69)	(8.40)
	Other current assets	64.68	52.05
	Other financial assets, non-current	13.77	0.00
	Trade payable,current	1788.33	(74.45)
	Other financial liabilities current	16.51	(64.69)
	Cash Generated From Operating Activities	(1491.21)	402.33
	Income tax paid (refund)	156.69	133.65
	Net Cash Generated from Operating Activities(a)	(1647.90)	268.68
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Proceeds from sale of Property ,Plant and Equipment	9.93	0.02
	Purchase of Property ,Plant and Equipment	(29.92)	(9.17)
	Interest Received	343.29	252.15
	Proceeds from Deposits redeemed	(215.52)	11.21
	Inter Corporate Deposit Deposits and Advance Given	450.35	4.00
	Net Cash (Used in) Investing Activities (b)	558.14	258.21
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayments of Borrowings	178.85	9.27
	Interest paid	(65.10)	(23.78)
	Net Cash (Used in) Financing Activities (c)	113.75	(14.50)
	Net Increase/(decrease) in cash and cash equivalents (a+b+c)	(976.00)	512.39
	Cash and cash equivalents at the beginning of the year	1028.28	515.89
	Cash and cash equivalents at the end of the year	52.28	1028.28

0.00 (0.00)

For Star Delta Transformers Limited

Kishore
Gupta

Digitally signed by
Kishore Gupta
Date: 2023.05.26
13:33:59 +05'30'

Kishore Gupta (DIN-00014205)
Chairman and Managing Director

Place : Bhopal
DATED : 26th May,2023

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