



STAR DELTA TRANSFORMERS LTD.

Regd. Office : 92-A, Industrial Area, Govindpura, Bhopal-462 023 (M.P.) INDIA
Tel.:(O) 0755-2586680, 4261016, 2587343, 4261003, Fax:(0755)2580059
e-mail : star.delta@rediffmail.com, star.deltaeng@gmail.com
info@stardeltatransformers.com,
website : www.stardeltatransformers.com, CIN-L31102MP1977PLC001393



Date: August 13th, 2019

To,
M/s BSE Limited
Listing Department
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai- 400001
Phones: 91-22-22721233/4
Email:corp.relations@bseindia.com

SCRIP CODE: 539255

Subject: Un-audited Standalone Financial results for the Quarter ended June 30th, 2019 - Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015

Dear Sir(s),

Pursuant to Regulation 33 and any other related regulations of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015, please find enclosed herewith copy of Un-Audited Standalone financial results of the Company for the Quarter ended June 30th, 2019 as approved in the meeting of Board of Directors ('Board') of the Company at its Meeting held today, i.e., on Tuesday, August 13th, 2019 along with the Limited review report of the statutory auditors of the Company for the Quarter ended June 30th, 2019.

The Board Meeting was commenced at 02.00 p.m. and concluded at 05.15 p.m.

Kindly acknowledge the receipt and take the above information on your record.

Thanking you,
For Star Delta Transformers Limited

Priya Solanki
Company Secretary & Compliance officer



Encl: As above



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ISO 9001:2015 CERTIFIED CO.

PART I					(₹ in Lacs)
Statement of Un-audited Standalone financial Results for the quarter ended June 30th, 2019					
Sr. No.	PARTICULARS	Quarter ended			Financial Year ended
		Quarter ended June 30th, 2019	Preceding Quarter ended March 31st, 2019	Corresponding Quarter ended in the previous year June 30th, 2018	Financial Year ended March 31st, 2019
		Un-Audited	Audited	Un-Audited	Audited
	Income from Operations				
I	(a) Revenue from Operation	3317.00	3232.30	2055.13	10774.13
II	(b) Other Income	25.13	6.69	25.13	52.99
III	Total Revenue (I+II)	3342.13	3238.99	2080.26	10827.12
IV	Expenses				
	(a) Cost of Materials consumed	2394.68	1750.15	1722.67	8010.73
	(b) Purchase of stock-in-trade				
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	350.00	543.78	(99.00)	253.78
	(d) Employee benefit expense	63.28	68.78	67.94	266.33
	(e) Finance Costs	14.04	12.22	35.73	100.20
	(f) Depreciation and amortisation expense	18.50	16.10	19.25	73.85
	(g) Other expenses	294.81	712.54	234.66	1367.88
	Total Expenses	3135.31	3103.57	1981.25	10072.77
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	206.82	135.42	99.01	754.35
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before extraordinary item and tax (V-VI)	206.82	135.42	99.01	754.35
VIII	Extraordinary Items	0.00	0.00	0.00	0.00
IX	Profit (Loss) before Tax (VII-VIII)	206.82	135.42	99.01	754.35
X	Tax expenses				
	Current Tax	21.86	102.50	18.98	223.48
	Deffered Tax	0.00	(30.00)	0.00	(30.00)
XI	Profit / (loss) for the period from continuing operations	184.96	62.92	80.03	560.87
XII	Profit / (Loss) for the period from discontinuing operations before tax	0.00	0.00	0.00	0.00
XIII	Tax expenses of discontinuing operations	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
XV	Profit / (Loss) for the period before minority interest (XI+XIV)	184.96	62.92	80.03	560.87
XVI	Share of Profit / (Loss) of associates*	0.00	0.00	0.00	0.00
XVII	Minority Interest *	0.00	0.00	0.00	0.00
XVIII	Profit / (Loss) for the period (XV-XVI-XVII)	184.96	62.92	80.03	560.87
XIX	Other comprehensive Income :	0.00	0.00	0.00	0.00
	(i) Items that will not be reclassified to profit and loss :	0.00	0.00	0.00	0.00
	(a) Remeasurements of the defined benefit plans	0.00	0.00	0.00	0.00
	(b) Equity Instruments through other comprehensive income	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
	Total other comprehensive income	0.00	0.00	0.00	0.00
	Total comprehensive income for the period	184.96	62.92	80.03	560.87
XX	Paid up equity share capital (face value Rs. 10/-)	300.02	300.02	300.02	300.02
XXI	Other Equity	4587.91	4402.95	3922.11	4402.95
		4887.93	4702.97	4222.13	4702.97
XXII	Earning Per Share (EPS)				
	(i) Earnings per Share (before extraordinary items) (of Rs. 10/- each) not annualised:				
	(a) Basic	6.16	2.10	2.67	18.69
	(b) Diluted	6.16	2.10	2.67	18.69
	(ii) Earnings per Share (after extraordinary items) (of Rs. 10/- each) not annualised:				
	(a) Basic	6.16	2.10	2.67	18.69
	(b) Diluted	6.16	2.10	2.67	18.69
XXIII	Debt equity ratio				5.70
XXIV	Debt service coverage ratio				4.97
XXV	Interest Service Coverage Ratio				9.99





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NOTES:

1 Other Income includes following -				
Particulars	Quarter ended June 30th, 2019	Preceding Quarter ended March 31st, 2019	Corresponding Quarter ended in the previous year June 30th, 2018	Financial Year ended March 31st, 2019
Investment income	0.00	0.00	0.00	0.00
Others	25.13	6.69	25.13	52.99

- The above financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013, read with relevant rules issued there under and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 05th July 2016.
- The above Financial results have been reviewed by Audit Committee, approved by the Board of Directors at their meeting held on Tuesday, August 13th, 2019. These Results have been Subjected to a "Limited Review" carried out by Statutory Auditors of the Company for Quarter ended June 30th, 2019.
- 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".
- The figures for the quarter ended March 31st, 2019 are the balancing figures between audited figures in respect of the full financial years and the published unaudited year to date figures upto third quarter for the respective financial years. Also the figures upto the end of the third quarter were only reviewed and not subjected to audit.
- Comparative figures have been regrouped/reclassified to confirm to the current period's/year's presentation

For Star Delta Transformers Limited

Place: Bhopal
Dated: August 13th, 2019




Kishore Gupta (DIN:00014205)
Chairman & Managing Director



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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 June 30th, 2019	preceding Quarter ended March 31st, 2019	Corresponding Quarter ended in the previous year June 30th, 2018	Year ended March 31st, 2019
		Un-Audited	Audited	Un-Audited	Audited
1	Segment Revenue				
	Transformers	3302.57	3212.32	2027.84	10690.21
	Solar Power	14.43	19.98	27.29	83.92
	Total	3317.00	3232.30	2055.13	10774.13
2	Segment Profit before tax and finance costs				
	Transformers	217.86	194.19	114.79	853.65
	Solar Power	3.00	(46.55)	19.95	0.90
	Total	220.86	147.64	134.74	854.55
	Less-				
	Finance costs	14.04	12.22	35.73	100.20
	Other unallocable expenditure net off unallocable incor	0.00	0.0	0.00	0
	Total Profit before Tax	206.82	135.42	99.01	754.35
3	Capital employed (Segment assets - Segment liabilities)				
	Segment assets				
	Transformers	510.44	520.64	468.42	520.64
	Solar Power	240.97	247.69	267.85	247.69
	Unallocable	0.00	0.00	0.00	0.00
	Sub -total	751.41	768.33	736.27	768.33
	Segment liabilities				
	Transformers	0	0.00	0.00	0
	Solar Power	94.20	106.98	143.36	106.98
	Unallocable	0	0.00	0.00	0
	Sub -total	94.20	106.98	143.36	106.98
	Capital employed				
	Transformers	510.44	520.64	468.42	520.64
	Solar Power	146.77	140.71	124.49	140.71
	Unallocable	0.00	0.00	0.00	0.00
	Total	657.21	661.35	592.91	661.35

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".
- Comparitive figures have been regrouped/reclassified to confirm to the current period's/year's presentation

For Star Delta Transformers Limited

Place: Bhopal
 Dated: August 13th, 2019



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



LIMITED REVIEW REPORT

To,
The Board of Directors
Star Delta Transformers Limited
Bhopal

We have reviewed the accompanying statement of unaudited standalone Ind AS financial results of **M/s Star Delta Transformers Limited**, for the Quarter ended June 30th, 2019, attached herewith, being submitted by the Company pursuant to Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 as read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 05th July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Internal Financial Information performed by Independent Auditor of entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquires of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit, We have not performed an audit and accordingly, we do not express an audit opinion.

Attention is drawn to the fact that the figures for the 3 months ended 31 March 2019 as reported in these financial results are the balancing figures between the audited figures in respect of the full previous year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatements.

FOR S.L. KHABYA & CO.
Chartered Accountants

FRN:000004C

C.A. Sumit Khabya

Partner

M. No. 0414887

Place: Bhopal

Date: August 13th, 2019

