

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



ISO 9001:2015 CERTIFIED CO.

Date: June 28, 2021

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

SCRIP CODE: 539255

SUBJECT: OUTCOME OF THE BOARD MEETING HELD ON MONDAY, JUNE 28, 2021

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 Monday, June 28, 2021 which commenced at 02.00 p.m. and concluded at 3:30 pm 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, 2021 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, 2021 (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, 2021

3. No Dividend has been recommended by the Board of Directors for the financial year ended March 31, 2021.
4. Board appoints M/s A.K. Khabya and Co. Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2021-22.





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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

Priya Solanki
Company Secretary & Compliance Officer





Independent Auditor's Report on Quarterly and Annual standalone Financial results of Star Delta Transformers Limited Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Star Delta Transformers Limited

Report on the Audit of the Standalone financial results

Opinion

1. We have audited the accompanying standalone financial results of Star Delta Transformers Limited ("the Company") for the quarter and financial year ended March 31, 2021, 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")

In our opinion and to the best of our information and according to the explanations given to us, these Audited Financial Results

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter and year ended March 31, 2021.

Basis for Opinion

2. We conducted our audit of these Standalone Financial Results in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other 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.



Emphasis of Matters

3. We draw your attention to Note 11 of the Standalone Financial Results, as regards the management's assessment of the financial impact due to restrictions and conditions related to Covid-19 pandemic situation. Our report is not modified in respect of this matter

Management's Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the audited standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit including other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of 'the Act read with the rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing these standalone financial results, the 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

5. Our objectives are to obtain reasonable assurance about whether these standalone financial results 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 these 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:



- i. Identify and assess the risks of material misstatement of the standalone annual financial results, 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.
- ii. 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 in place and the operating effectiveness of such controls.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. 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 appropriateness of this assumption. 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 standalone annual 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.
- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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

6. The standalone financial results include the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us as required under Listing Regulations.
7. Our opinion is not modified in respect of any of the above matters.

FOR S.L. KHABYA & CO.
Chartered Accountants
FRN:000004C



C.A. Sumit Khabya
Partner
M. No. 0414887

Place: Bhopal

Date: 28/06/2021

UDIN: 21414887AAAAAJ8962





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Dated: June 28, 2021

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, 2021.

Kindly take the same on your record.

Thanking You,

Yours faithfully
For Star Delta Transformers Limited


Kishore Gupta
(DIN: 00014205)

Chairman & Managing Director





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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, 2021						
Sr. No.	PARTICULARS	Quarter ended			Financial Year Ended	
		Quarter ended March 31, 2021	Preceding Quarter ended December 31, 2020	Corresponding Quarter ended in the previous year March 31, 2020	March 31, 2021	March 31, 2020
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
	Income from Operations					
I	(a) Revenue from Operation	559.77	878.02	195.36	1845.43	6537.82
II	(b) Other Income	124.13	69.09	143.90	380.36	202.37
III	Total Revenue (I+II)	683.90	947.11	339.25	2225.79	6740.19
IV	Expenses					
	(a) Cost of Materials consumed	669.33	644.27	326.10	1746.80	4010.26
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(256.34)	58.48	(331.29)	(353.71)	835.39
	(d) Employee benefit expense	43.12	36.80	52.58	155.49	231.43
	(e) Finance Costs	7.02	4.44	10.23	24.43	40.64
	(f) Depreciation and amortisation expense	20.82	20.60	25.80	82.62	82.30
	(g) Other expenses	163.76	66.65	181.65	328.02	976.76
	Total Expenses	637.73	831.24	266.07	1983.65	6176.78
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	46.17	115.87	73.18	242.14	563.41
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before extraordinary item and tax (V-VI)	46.17	115.87	73.18	242.14	563.41
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) before Tax (VII-VIII)	46.17	115.87	73.18	242.14	563.41
X	Tax expenses					
	Current Tax	57.47	8.81	67.56	72.45	146.50
	Deferred Tax	(7.00)	0.00	(22.00)	(7.00)	(22.00)
XI	Profit / (loss) for the period from continuing operations	(4.30)	107.06	27.62	176.69	438.91
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)	(4.30)	107.06	27.62	176.69	438.91
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)	(4.30)	107.06	27.62	176.69	438.91
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	(4.30)	107.06	27.62	176.69	438.91
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	5018.56	5022.85	4841.87	5018.56	4841.87
		5318.68	5322.87	5141.89	5318.58	5141.89



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XXII	Earning Per Share (EPS)					
	(i) Earnings per Share (before extraordinary items) (of Rs. 10/- each) not annualised):					
	(a) Basic	(0.14)	3.57	0.92	5.89	14.63
	(b) Diluted	(0.14)	3.57	0.92	5.89	14.63
	(ii) Earnings per Share (after extraordinary items) (of Rs. 10/- each) not annualised):					
	(a) Basic	(0.14)	3.57	0.92	5.89	14.63
	(b) Diluted	(0.14)	3.57	0.92	5.89	14.63
XXIII	Debt equity ratio				0.01	2.53
XXIV	Debt service coverage ratio				20.93	9.25
XXV	Interest Service Coverage Ratio				3.31	183.7

NOTES:

1 Other Income includes following -					(₹ in Lacs)	
Particulars	Quarter ended			Financial Year Ended		
	Quarter ended March 31, 2021	Preceding Quarter ended December 31, 2020	Corresponding Quarter ended in the previous year March 31, 2020	March 31, 2021	March 31, 2020	
Investment Income	0.00	0.00	0.00	0.00	0.00	
Others	124.13	69.09	143.90	380.36	202.37	

- 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 Monday, June 28, 2021.
- 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 amendmen(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, 2021.
- The Figures for the Quarter ended March 31, 2021 and March 31, 2020 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.
- In respect of Covid-19 pandemic, The Company has adopted measures to curb the spread of infection in order to protect the health of our employees and ensure business continuity with minimal disruption. In assessing the recoverability of receivables and other financial assets, the company has considered internal and external information upto the date of approval of these financial results. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the company will continue to closely monitor any material changes to future economic conditions.

For Star Delta Transformers Limited

Kishore Gupta (DIN:00014205)
Chairman & Managing Director

Place: Bhopal
Dated: 28/06/2021





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Part-II		Quarter ended			Financial Year ended	
Segment - wise Revenue, Results and Capital Employed (Standalone)						
S.No.	Particulars	Quarter ended	Preceding	Corresponding	Financial Year ended	
		March 31, 2021	Quarter	Quarter ended	March 31, 2021	March 31, 2020
		(Audited)	ended	in the previous year	(Audited)	(Audited)
		March 31, 2021	December 31, 2020	March 31, 2020		
1	Segment Revenue					
	Transformers	554.22	873.95	187.57	1832.33	6498.04
	Solar Power	5.55	4.07	7.78	13.10	39.78
	Total Segment Revenue	559.77	878.02	195.35	1845.43	6537.82
	Less: Inter-segment Revenue	0.00	0.00	0.00	0.00	0.00
	Revenue from Operations	559.77	878.02	1470.67	1845.43	6537.82
2	Segment Profit before tax and finance costs					
	Transformers	53.77	129.46	75.83	276.30	611.30
	Solar Power	(0.58)	(9.15)	7.58	(9.73)	(7.25)
	Total Profit before Tax	53.19	120.31	83.41	266.57	604.05
	Less-					
	Finance costs	7.02	4.44	10.23	24.43	40.54
	Other unallocable expenditure net off unallocable income	0.00	0.00	0.00	0.00	0.00
	Total Profit before Tax	46.17	115.87	73.18	242.14	563.41
3	Capital employed (Segment assets - Segment liabilities)					
	Segment assets					
	Transformers	445.86	456.96	497.73	445.86	497.73
	Solar Power	193.93	200.65	220.81	193.93	220.81
	Total Segment assets	639.79	657.61	718.54	639.79	718.54
	Unallocable assets	0.00	0.00	0.00	0.00	0.00
	Net Segment assets	639.79	657.61	718.54	639.79	718.54
	Segment liabilities					
	Transformers	0.00	0.00	0.00	0.00	0.00
	Solar Power	0.00	10.17	53.83	0.00	53.83
	Total Segment liabilities	0.00	10.17	53.83	0.00	53.83
	Unallocable	0.00	0.00	0.00	0.00	0.00
	Sub -total	0.00	10.17	53.83	0.00	53.83
	Capital employed					
	Transformers	445.86	456.96	497.73	445.86	497.73
	Solar Power	193.93	190.48	166.98	193.93	166.98
	Unallocable	0.00	0.00	0.00	0.00	0.00
	Total	639.79	647.44	664.71	639.79	664.71

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

For Star Delta Transformers Limited

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

Place : Bhopal
 Dated : 28/06/2021



STAR DELTA TRANSFORMERS LIMITED		
STATEMENT OF CASH FLOWS FOR FINANCIAL YEAR ENDED MARCH 31, 2021		
Particulars	(Amount in Lacs)	
	For Financial year ended March 31, 2021	For Financial year ended March 31, 2020
CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	242.14	563.41
Adjustments for reconcile profit (loss)		
Finance cost	24.43	40.64
Decrease (increase) in inventories	(370.40)	2244.08
Decrease (increase) in trade receivable, current	363.03	236.51
Decrease (increase) in trade receivable, non-current	0.00	0.00
Decrease (increase) in other current assets	(22.19)	89.20
Decrease (increase) in other non-current assets	0.00	0.00
Decrease (increase) in other financial assets, non-current	(6.27)	0.20
Decrease (increase) in other financial assets, current	0.00	0.00
other bank balances	0.00	0.00
Increase (Decrease) in trade payable, current	(55.93)	(114.15)
Increase (Decrease) in trade payable, non-current	0.00	0.00
Increase (Decrease) in other current liabilities	(179.35)	(2200.00)
Increase (Decrease) in other non-current liabilities	0.00	0.00
Depreciation and amortisation Expenses	82.62	82.29
impairment loss reversal of impairment loss recognised in profit and loss	0.00	0.00
Decrease (increase) in provisions, current	0.00	0.00
Decrease (increase) in provisions, non-current	0.00	0.00
Decrease (increase) in other financial liabilities current	(39.09)	(649.77)
Decrease (increase) in other financial liabilities non-current	0.00	0.00
Unrealised foreign exchange gain/loss	0.00	0.00
Divident income	0.00	0.00
Interest income	(302.36)	(184.39)
share based income	0.00	0.00
fair value losses (gains)	0.00	0.00
undisputed profits of associate	0.00	0.00
other adjustments for which cash effects are investing or financing cash flow	0.00	0.00
other adjustment to re-concile profit (loss)	0.00	0.00
other adjustments for non cash items	7.75	56.46
share of profit and loss from partnership of firm or association of persons or limited liability partnerships	0.00	0.00
total adjustments for reconcile profit (loss)	(497.76)	(398.92)
Net cash flow from operations	(255.62)	164.50
Divident received	0.00	0.00
Interest paid	0.00	0.00
interest received	0.00	0.00
Income tax paid (refund)	(44.35)	(166.07)
other inflows (outflows) of cash	0.00	0.00
NET CASH INFLOW/OUTFLOW FROM OPERATING ACTIVITIES	(299.97)	(1.58)
CASH FLOW FROM INVESTING ACTIVITIES		
Cash flow from losing control of subsidiaries or other businesses	0.00	0.00
Cash flow used in obtaining control of subsidiaries or other businesses	0.00	0.00
Other cash receipts from sale of Equity or debt instrument of other entities	0.00	0.00
Other cash payments to acquire Equity or debt instrument of other entities	0.00	0.00
Other cash receipts from sale of interests in Joint ventures	0.00	0.00
Other cash payments to acquire interests in Joint ventures	0.00	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00	0.00
Cash payments for investment in partnership firm or association of persons or limited liability partnerships	0.00	0.00
proceeds from sale of Property ,Plant and Equipment	0.00	0.00



Purchase of Property ,Plant and Equipment	(3.87)	(32.49)
Proceeds from sales of Investment property	0.00	0.00
Purchase of Investment property	0.00	0.00
Proceeds from sales of Intangible assets	0.00	0.00
purchase of Intangible assets	0.00	0.00
Proceeds from sales of Intangible assets under development	0.00	0.00
purchase of Intangible assets under development	0.00	0.00
Proceeds from sales of goodwill	0.00	0.00
Purchase of goodwill	0.00	0.00
Proceeds from biological assets other then bearer plants	0.00	0.00
Purchase of biological assets other then bearer plants	0.00	0.00
Proceeds from Government grants	0.00	0.00
Proceeds from sale of other long term assets	0.00	0.00
Purchase of other long term assets	0.00	0.00
Cash advances and loans made to other parties	0.00	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00	0.00
Cash receipt from future contracts, forward contracts, option contracts and swap contracts	0.00	0.00
Dividends received	0.00	0.00
Interest Received	302.36	184.39
Income taxes paid (refund)	0.00	0.00
other inflows (outflows) of cash	70.44	68.45
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES [B]	368.92	220.35
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from changes in ownership interest in Subsidiaries	0.00	0.00
payment from changes in ownership interest in Subsidiaries	0.00	0.00
Proceeds from issuing shares	0.00	0.00
Proceeds from issuing other equity instruments	0.00	0.00
payments to acquire and redeem Equity's shares	0.00	0.00
Payment of other equity instruments	0.00	0.00
Proceeds from exercise of Stock Options	0.00	0.00
Proceeds from issuing debentures notes bonds etc.	0.00	0.00
Proceeds from borrowings	0.00	0.00
Repayments of Borrowings	12.63	(140.09)
Payment of finance lease liabilities	0.00	0.00
Payment of lease liabilities	0.00	0.00
Dividends Paid	0.00	0.00
Interest paid	(24.43)	(40.64)
Income taxes paid (refund)	0.00	0.00
other inflows (outflows) of cash	0.00	0.00
NET CASH INFLOW / (OUTFLOW) FROM FINANCING ACTIVITIES [C]	(11.80)	(180.73)
Net Increase/(decrease) in cash and cash equivalents before effect of exchange rates changes	0.00	0.00
Effect of exchange rates changes on cash and cash equivalents	0.00	0.00
Net Increase/(decrease) in cash and cash equivalents	57.15	38.04
Cash and cash equivalents at the beginning of the year	458.73	420.70
Cash and cash equivalents at the end of the year	515.89	458.73

0.00 (0.00)





STAR DELTA TRANSFORMERS LTD.

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ISO 9001:2015 CERTIFIED CO.

Standalone Statement of Assets and Liabilities for the year ended March 31, 2021

Particulars	₹ in Lacs	
	Financial Year Ended March 31, 2021 Audited	Financial Year Ended March 31, 2020 Audited
A) Assets		
1) Non Current Assets		
Property, plant and equipment	639.79	718.54
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	19.89	13.62
(d) Other non-current financial assets	0.00	0.00
Total non-current financial assets	19.89	13.62
Deffered Tax assets(net)	0.00	0.00
Other non current assets	0.00	0.00
Total non-current assets	659.68	732.16
2) Current Assets		
Inventories	828.47	458.07
Current financial asset	0.00	0.00
(a) Current investments	0.00	0.00
(b) Trade receivables, current	978.40	1349.18
(c) Cash and Cash equivalents	515.89	458.73
(d) Bank balance other than cash and cash equivalents	236.60	307.04
(e) Current loans	151.39	128.20
(f) Other current financial assets	2379.35	2200.00
Total current financials assets	4261.63	4444.15
Current tax assets (net)	0.00	0.00
Other current assets	0.00	0.00
Total current assets	5090.10	4902.22
Non-current assets classified as held for sale		
Regulatory deferral account debit balances and related deferred tax assets		
Total Assets	5749.78	5634.38
B. Equity and Liabilities		
1. Equity		
Equity Share Capital	300.02	300.02
Other equity	5018.56	4841.67
Total equity	5318.58	5141.69
2. Liabilities		
Non - current Liabilities		
Non - current financial liabilities		
(a) Borrowings, non-current	36.60	59.78
(b) Trade payables, non-current	0.00	0.00
(c) Other non-current financial liabilities	0.00	0.00
Total Non - current financial liabilities	36.60	59.78
Provisions, non-current	0.00	0.00
Deferred tax liabilities (net)	81.00	88.00
Deferred government grants, non-current	0.00	0.00
Other non-current liabilities	0.00	0.00
Total non - current liabilities	117.60	144.78
Current liabilities		
Current financial liabilities		
(a) Borrowings, current	32.80	0.00
(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, 2005)	24.77	47.16
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	81.87	115.41
(c) Other Current financial liabilities	0	0.00
Total Current financial liabilities	139.44	162.57
Other current liabilities	163.61	202.69
Provisions, current	0.00	0.00
Current tax liabilities (Net)	10.55	0.00
Deferred government grants, current	0.00	0.00
Total current liabilities	313.60	365.26
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	431.20	510.04
Total Equity and Liabilities	5749.78	5634.38



Place : Bhopal
Dated : 28/06/2021



For Star Delta Transformers Limited

Kishore Gupta (DIN:00014205)
Chairman & Managing Director