

### 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, sdtl.bhopal@gmail.com, mayankgupta86@gmail.com website: www.stardeltatransformers.com, CIN-L31102MP1977PLC001393



Dated: 13<sup>th</sup> November 2017

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: Outcome of the Board Meeting held on 13<sup>th</sup> November 2017.

Sirs,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure requirements) Regulations 2015, please find enclosed the following:

 Statement of Standalone Un-audited financial results of the Company for the quarter and half year ended 30<sup>th</sup> September 2017 along with the Limited review report of the statutory auditors of the Company (Pursuant to Regulation 33 SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015)

The Board meeting commenced on 3.30 p.m. and concluded at 4.00 p.m.

Kindly take the same on record.

Thanking You

Star Delta Transformers Ltd.

Ankita Upadhyay
Company Secretary/ Compliance Officer

92 "A"
Indl. Area
Govindpura, 5

8HOPAL-23\*

Encl: as above



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PART							
	Statement of Standalone un-audited	financial Results fo	r the quarter and	half year ended 3	30th September,2	017	
			Quarter ended		Half Year ended		Financial Year ended
St. No.	PARTICULARS	30.09.2017 30.	30.06.2017	30.09.2016	30.09.2017	30.09.2016	31.03.2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Table Street, St. of	Income from Operations						manufacture of the St. of Monty and St. of S
ı	(a) Revenue from Operation	474.34	2289.31	1019.13	2763.65	2757.95	€320.5
11	(b) Other Income	2.66	15.45	4.20	18.11	53.26	160.2
11!	Total Revenue (I+II )	477.00	2304.76	1023.33	2781.76	2811.21	6480.7
IV	Expenses						
	(a) Cost of Materials consumed	510.94	1469.48	555.94	1980.42	1732.89	4514.5
	(b) Purchase of stock-in-trade						
	(c) Change in inventories of finished goods, work-in- progress and stock-in-trade	(261.00)	211.00	111.00	(50.00)	336.00	145.2
	(d) Employee benefit expense	55.48		43.91	1	86.48	169.9
	(e) Finance Costs		49.63		105.11		
		7.28	43.06	3.42	50.34	20.67	94.7
	(f) Depreciation and amortisation expense	19.50	19.50	19.50	39.00	39.00	78.8
	(g) Other expenses	178.50	393.61	275.18	572.11	521.22	978.9
1001010001000	Total Expenses Profit / (Loss) before exceptional and extraordinary	510.70	2186.28	1008.95	2696.98	2736.26	5982.3
V	items and tax (III-IV)	(33.70)	118.48	14.38	84.78	74.95	498.3
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.0
VII		0.00	0.00	0.00	3.00		
	Profit / (Loss) before extraordinary item and tax (V-VI)	(33.70)	118.48	14.38	84.78	74.95	498.3
VIII	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.0
!X	Profit (Loss) before Tax (VII-VIII)	(33.70)	118.48	14.38	84.78	74.95	498.3
	Tax expenses	100.00					
	Current Tax	37.39	12.76	47.32	50.15	53.62	185.7
	Deffered Tax	0.00	0.00	0.00	0.00	0.00	(9.00
XI							
	Profit / (loss) for the period from continuing operations	(71.09)	105.72	(32.94)	34.63	21.33	321.6
	Profit '(Loss) for the period from discontinuing operations before tax	0.00	0.00	0.00	0.00	0.00	0 0
	Tax expenses of discontinuing operations						
		0.00	0.00	0.00	0.00	0.00	0.0
XIV	Profit / (Loss) from discontinuing operation after tax (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.0
XV	Profit / (Loss) for the period before minority interest						
	(XI+XIV)	(71.09)	105.72	(32.94)	34.63	21.33	321.6
	Share of Profit / (Loss) of associates*	0.00	0.00	0.00	0.00	0.00	0.0
XVII	Minority Interest *	0.00	0.00	0.00	0.00	0.00	0.0
XVIII	Profit / (Loss) for the period (XV-XVI-XVII)	(71.09)	105.72	(32.94)	34.63	21.33	321.6
XIX	Paid up equity share capital (face value Rs. 10/-)	300.02	300.02				300.0
	The state of the s	300.02	300.02	300.02	300.02	300.02	
XX	Reserves excluding revaluation reserves	3658.96	3730.06	3324.06	3658.96	3324.06	3824.3
IXX	Earning Per Share (EPS)						
	(i) Earnings per Share (before extraordinary items) (of			1	1	A Commerciant Comm	managers, actions from creations in an institute of the and defined
	Rs. 10/- each) not annualised): (a) Basic	// /					
-	(a) Basic (b) Diluted	(2.37)	3.52	(1.10)	1.15	0.71	10.72
	(ii) Earnings per Share (after extraordinary items) (of Rs.	(2.37)	3.52	(1.10)	1.15	0.71	10.72
	10/- each) not annualised):						
	(a) Basic (b) Diluted	(2.37)	3.52	(1.10)	1.15	0.71	10.72
	(b) Diluted	(2.37)	3.52	(1.10)	1.15	0.71	10.72



## STAR DELTA TRANSFORMERS LTD.

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XXII	Other comprehensive Income :	0.0	0.00	0.00	0.00	0.00	0.00
	(i) Items that will not be reclassified to profit and loss:	0.0	0.00	0.00	0.00	0.00	0.00
	(a) Remeasurements of the defined benefit plans	0.0	0.00	0.00	0.00	0.00	0.00
	(b) Equity Instruments through other comprehensive Income	0.0	0.00	0.00	0.00	0.00	0.00
	(ii) Tax relating to items that will not be reclassified to profit and loss	0.0	0.00	0.00	0.00	0.00	0.00

#### NOTES:

A reconcillation between the profits as reported earlier (Previous GAAP) and the Ind AS recast profits for the corresponding

guarter ended 30th September, 2016 is given below.

Particulars	Quarter ended 30th	Half Year ended 30th
* :	September,2016	September,2016
Net profit as per erstwhile indian GAAP	14.38	74.95
Adjustments:		
Actuarial loss on defined benefits plans recognised in other	(2.01)	(2.01)
comprehensive income	(2.01)	(2.01)
Fair valuation gain on forward contracts	0.00	0.00
Deferred tax impact on above adjustments	0.00	0.00
Net profit as per Ind AS	12.37	72.94
Add : Other comprehensive Income	0.00	0.00
Total comprehensive Income as per Ind AS	12.37	72.94

This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015. The Company has adopted Ind As effective from 01st April 2017.

The above result have been reviewed by Audit Committee, approved by the board in the meeting held on 13th November, 2017

The figure of the corresponding quarter ended 30th Sep, 2016 Half year ended 30th September, 2016 and year ended 31st March 2017 have not been subjected to limited review or audit. However the management has exercised necessary due diligence to ensure that the financial results provided a true and fair view of its affairs.

The company has two business segment.

Company does not have reportable primary segmet in terms of AS-17.

Place: BHOPAL

Dated: 13th November, 2017

By order of Board of Directors

For Star Delta Transformers Limited

Kishore Gupta (DIN:00014205)

Managing Director



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Standalone Statement of Assets and Liabilities as on 30	h September 2017
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D-di-d-	(Rs.in Lacs)	(Rs.in Lacs)	(Rs.in Lacs)
Particulars	30.09.2017	30.09.2016	31.03.2017
A) Assets	Un-Audited	Un-Audited	Audited
1) Non Current Assets			
Property, plant and equipment	790.39	851.30	812.58
Capital work-in-progress	0.00	0.00	0.00
Investment property	0.00	0.00	0.00
Goodwill	0.00	0.00	0.00
Other intangible assets	0.00	0.00	0.00
Intangible assets under development	0.00	0.00	0.00
Biological assets other than bearer plants	0.00	0.00	0.00
Investments accounted for using equity method	0.00	0.00	0.00
Non - current financial assets	0.00	0.00	0.00
Non - current investment Trade receivables, non-current	0.00	0.00	0.00
Loan, non-current	0.00	0.00	0.00
Other non-current financial assets	0.00	0.00	0.00
Total non-current financial assets	790.39	851.30	812.58
Deffered Tax assets(net)	0.00	0.00	0.00
Other non current assets	0.00	0.00	0.00
Total non-current assets	790.39	851.30	812.58
2) Current Assets			
Inventories	922.00	404.00	712.00
Current financial asset	822.06	401.88	712.06
Current investments	0.00	0.00	0.00
Trade receivables, current	2354.15	1419.20	2416.86
Cash and Cash equivalents	26.98	24.54	15.63
Bank balance other than cash and cash equivalents	332.28	1183.23	677.67
Current loans	681.73	639.85	279.08
Other current financial assets	4.09	8.97	4.09
Total Current financial assets	4221.29	3677.67	4105.39
Current tax assets (net)	0.00	0.00	0.00
Other current assets	0.00	0.00	0.00
Total current assets	5011.68	4528.97	4917.97
Total - Assets			
B. Equity and Liabilities			
1. Equity			
Equity attributable to owners of parent			
Equity Share Capital	300.02	300.02	300.02
Other equity	3658.97	3324.06	3624.34
Total equity attributable to owners of parent	3958.99	3624.08	3924.36
Non controlling interest	0.00	0.00	0.00
Total equity	3958.99	3624.08	3924.36
2. Liabilities			
Non - current Liabilities			
Non - current financial liabilities			
Borrowings, non-current	217.07	262.70	240.34
Trade payables, non-current	0.00	0.00	0.00
Other non-current financial liabilities  Total non - current financial liabilities	0.00 <b>217.07</b>	0.00 <b>262.70</b>	0.00 240.34
Provisions, non-current	0	0	0.00
Deferred tax liabilities (net)	147.00	156.00	147.00
Deferred government grants, non-current	0.00	0.00	0.00
Other non-current liabilities	0.00	0.00	0.00
Total non - current liabilities	147.00	156.00	147.00
Current liabilities			
Current financial liabilities			
Borrowings, current	121.74	100.18	202.11
Trade payables,current	327.29	256.68	141.78
Other Current financial liabilities	0	0	0.00
	449.03	356.86	343.89
Total current financial liabilities		129.33	199.84
Other current liabilities	189.44		
Other current liabilities Provisions, current	0	0	0.00
Other current liabilities Provisions, current Current tax liabilities (Net)	0 50.15	0	0.00 62.54
Other current liabilities Provisions, current	0	0	0.00

Place : BHOPAL

Dated: 13th November, 2017

By Order of Board of Directors For Star Delta Transformers Limited

Kishore Gupta (DIN:00014205) Managing Director





**Chartered Accountants** 

#### LIMITED REVIEW REPORT

To. The Board of Directors. Star Delta Transformers Limited Bhopal

We have reviewed the accompanying statement of unaudited financial results of M/s. Star Delta Transformers Limited, for the period ended 30<sup>th</sup> September, 2017; being submitted by the Company pursuant to Regulation 33 of the SEBI (LODR) Regulation, 2015 as modified by the 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. 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 inquiries 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized 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 misstatement.

> For S.L. KHABYA & CO., Chartered Accountants

FRN: 000004C

CA. Sumit Khabya

Partner M.No.: 0414887

Place: Bhopal

Dated: 13<sup>th</sup> November,2017

तीजा रहा।

के बेनतीजा रहने के बाद महासभा बाद की किसी और तारीख के लिए 5 पूर्व शीर्ष अधिकारी और कांग्रेस नेता ही आवाज को लंबे समय से होंने कहा, 'संयुक्त राष्ट्र सुरक्षा रवं ब्रिटेन के उम्मीदवारों के बीच न किया जिसमें संयुक्त राष्ट्र की वैधता

इस अशांत प्रांत में पाकिस्तान सरकार द्वारा मानवाधिकारों के कथित उल्लंघन के खिलाफ जागरूकता फैलाना है। वर्ल्ड बलूच आर्गेनाइजेशन ने कहा है कि ताजों अभियान में लंदन की 100 से अधिक बसों पर आजाद बलूचिस्तान, बलूच लोगों को बचाओ और जबरन लोगों को लापता करना रोको जैसे नारे वाले विज्ञापन देखने को मिलेंगे।

30 वर्ष का क्षत विक्षत शंव लीवारिस हीलते में मिलेने से थीना हीजों में मग क 13/17 धारा 174 जा. फौ. पंजीबद्ध कर जाँच में लिया गया मृतक की शिनाख्त नहीं होने से परिजनों को जानकारी नहीं हो सकी मृतक का हुलिया 25 से 30 साल रंग सांवला माथे पर लाल तिलक बड़े - बड़े बाल सीने पर गुदने से दिल का निशान बना है एवं सीने पर नन्दनी जैसा लिखा है काले रंग का जींस पेन्ट मृतक रेडिमेड कपड़ा पहने है हरे रंग का बेल्ट पहनें इस संबंध में किसी को कोई जानकारी हो तो थाना प्रभारी एम. पी. नगर भोपाल में दूरभाष नंबर 0755-2677347 एवं 7049104403 पर जानकारी दे सकते हैं।

जी-19444/17

टाफिक सिग्नल का पालन करना स्वयं की और दूसरों की सुरक्षा करना

थाना प्रभारी थाना एम.पी. नगर भोपाल 7049104403

### वनमण्डल बमौरी

No. 9424794687

में निम्नानुसार एक मोटरसाईकिल एवं एकै टेक्टर महिन्द्रा

न का । नंबर	वाहन का चैचिस नंबर	वाहन का प्रकार
E38764	05M29F48603	मोटर साइकिल
5607	NS-5607	ट्रैक्टर महिन्द्रा

ौरी में प्रकाशन दिनांक से एक सप्ताह के त कर दिये जावेंगे। सम्पर्क हेतु मी. नं.

> (डी. के. राजीरा) प्राधिकत अधिकारी एवं उप वनमण्डलाधिकारी बमौरी वनमण्डल गुना म.प्र.

#### **ORATION BHOPAL**

Bhopal Dated 13.11.2017

VIT)

class of Madhya Pradesh (Centralized an be obtained online on the website on the above website and detailed

nest Money (EMD)	Cost of Tender Document	Completion Period
5	6	7
5001.00	2000.00	1 Month

17.30 PM 17.30 PM

> urvabhan Kawadkar Assistant Engineer (H) Municipal Corporation, Bhopal

#### ली (सा.) मुख्यालय बेतूल

l: dfotwbetul@mp.gov.in

बैतूल,दिनांक 08.11.2017

न के समक्ष दशांये गये विवरण के अनुसार उपवनमंडल जिसात की कार्यवाही विचाराधीन है । वाहन से संबंधितों | ज्ञापि के द्वारा उक्त वाहन मालिक को एवं उक्त वाहन से | पंजीवन प्रमाण पत्र एवं खरीदों को रसीद आदि को साथ शलय बेतुल पश्चिम बेतृल (सा.)वनमंडल में उपस्थित इ. मानते हुवे प्राधिकृत अधिकारी द्वारा एक पक्षीय वाहन

<b>पॅजिन क्रमांक</b>	वन अपराध प्रकरण क्र./ दिनीक	वाहन में जप्त की गई अवैध काष्ठ
279001153804	1155/63 05.08.2017	सागीन 10 नग =0.340 घ.मी

प्राधिकत अधिकारी एवं उपवनमंडलाधिकारी. विचोली (सा.)



### स्टार डेल्टा ट्रान्सफॉमर्स लिमिटेड

सी.आई.एन.: L31102MP1977PLC001393 पंजीकृत कार्यालयः 92-अ, इन्डस्ट्रियल एरिया, गोविंदपुरा, भोपाल (म.प्र.)-462023, फोन:+91-0755 2586680

ई-मेलः star.delta@rediffmail.com | वेबसाइटः www.stardeltatransformers.com

### EXTRACT OF STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2017

Particulars	Quarter ending/Current Year ending	Half Year to date Figures	Corresponding 3 months ended in the previous year
<b>医</b> 在1000年5月中的18年间的18年间,1950年196日	30.09.2017	30.09.2017	30.09.2016
	(Unaudited)	(Unaudited)	(Unaudited)
Total Income from operations (net)	477.00	2781.76	1023.33
Net Profit / (Loss) for the period before tax Exceptional and/or Extra ordinary items	(33.70)	84.78	14.38
Net Profit / (Loss) for the period before tax after Exceptional and/or Extraordinary items	(33.70)	84.78	14.38
Net Profit / (Loss) for the period tax (after Exceptional and/or Extra ordinary items	(71.09)	34.63	(32.94)
Total comprehensive income for the period	0.00	0.00	0.00
Equity Share Capital	300.02	300,02	300.02
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of Previous year)	3658.96	3658.96	3324.06
Earning Per Share (of Rs. 10/- each)			
Basic:	(2.37)	1.15	(1.10)
Diluted:	(2.37)	1.15	(1.10)

A reconcillation between the profits as reported earlier (Previous GAAP) and the Ind AS recast profits for the corresponding period ended 30th September, 2016 is given below

Particulars	Quarter ended 30th September, 2016	Half Year ended 30th September, 2016
Net profit as per erstwhile indian GAAP	14.38	74.95
Adjustments:		
Actuarial loss on defined benefits plans recognised in other comprehensive income	(2.01)	(2.01)
Fair valuation gain on forward contracts	0.00	0.00
Deferred tax impact on above adjustments	0.00	0.00
Net profit as per Ind AS	12.37	72.94
Add : Other comprehensive Income	0.00	0.00
Total comprehensive Income as per Ind AS	12.37	72.94

This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015. The company Ind As effective from 1st April,2017.

The above result have been reviewed by audit committee, approved by the board in the meeting held on

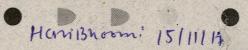
13th November, 2017

The above is an extract of the detailed format of Quarterly/Annual Financial results filed with the Stock Exchange under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the Stock Exchange website (www.bseindia.com) and Company website (www.stardeltatransformers.com)

> For Star Delta Transformers Limited sd/-

Place: BHOPAL Dated: 13th November, 2017

**Kishore Gupta Managing Director** 



rt's account or to 'Bharat Ke

# t women, m Delhi scheme

ning each other. "What is UP, and Punjab doing? All of you aming each other. You cannot lame," it said.

lhi Government withdrew its NGT was not convinced with sion that the city did not have public transport to cater to over mmuters. "Delhi Government withdraw its application filed cation of our order. They have to file a fresh plea. The appliisposed of," the bench said. hi Gov nenthad on Monday application before the bench odification of its November 11 wing odd-even scheme withotions.

ng functioning of industries in 1al Capital Region (NCR), the d "we clarify that industries uring essential commodities es, have been exempted from oiting orders of the NGT".

## oad : Gadkari

out 780 black spots on the lighways which would be recin the next two years with an nt of Rs 12,000 crore. Road rt and Highways Tran Minister Nitin Gadkari said his Ministry also had major. plans for revival of roads and highway

"Government has set an ambitious target of building 40 km of road per day from next year from the current 28 km per day," Gadkari said

k pollution, our Government articular emphasis on proternative fuels for vehicles, ending programme and has ost priority to reducing CO2

ds of global road safety rofessionals, companies and ent organisations active in the sport and mobility sectors us parts of the world are takthe four-day event here.

100	80	1	09.09.2017	श्रीमात शिखा मगल अग्रवाल पत्नि श्री नरेन्द्र अग्रवाल	शान न . एल 0 7 अर्निंग पॉईंट कोलार	श्री विलाराम सावधानी	छायाप्रति
6:	80	P080900473	131700045575 09.10.2017	श्रीमति रानी बघेल पत्नि श्री दिनेश बघेल	एम आई .जी . 30 4 बीमाकुंज कोलार	श्री दिनेश बघेल पुत्र श्री हरिसिंह बघेल एवं असित बघेल पुत्र श्री दिनेश बघेल	एवं आवेदन शपथ पत्र,मृत्यु प्रमाण पत्र आधार कार्ड एवं आवेदन
	80	P080600904	131700050944 08.11.2017	श्री नीलेश जैन पुत्र श्री व्ही .के . जैन	बी-89 पैलेस आर्चेड कोलार	श्रीमती छाया श्रीवास्तव पत्नि श्री नितिन श्रीवास्तव	की छायाप्रति ई रजिस्ट्री की छायाप्रति एवं आवेटन

ट : उक्त नामांतरण पर यदि किसी भी संस्था/व्यक्ति को कोई आपत्ति हो तो विज्ञप्ति प्रकाशन की तिथि से 15 दिन भीतर आपत्ति लिखित में साक्ष्य एवं दस्तावेजों सहित प्रस्तुत करें। यदि नियत समयाविधय में कोई आपत्ति प्राप्त नहीं होती है तो नगर पालिक निगम, अधिनियम 1956 का धारा 167 के अंतर्गत अभिलेखों में नामांतरण कर दिया जावेगा।

वार्ड प्रभारी वार्ड क्रमांक ८० नगर पालिक निगम, भोघाल

जोनल अधिकारी जोन क्र. 18 नगर पालिक निगम, भोपाल



### STAR DELTA TRANSFORMERS LI

CIN: L31102MP1977PLC001393 Regd. Office: 92-A, Industrial Area, Govindpura, Bhopal, M.P. – 462023 Phone: +91-0755 2586680 Email:star.delta@rediffmail.com, Website: www.stardeltatransformers.com

# EXTRACT OF STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2017

Particulars	Quarter ending/Current Year ending	Half Year to date Figures	Corresponding 3 months ended in the previous year
The state of the s	30.09.2017	30.09.2017	30.09.2016
Total Innone Service	(Unaudited)	(Unaudited)	(Unaudited)
Total Income from operations (net)	477.00	2781.76	1023.33
Net Profit / (Loss) for the period before tax Exceptional and/or Extra ordinary items	(33.70)	84.78	With the second
Net Profit / (Loss) for the period before tax after Exceptional and/or Extraordinary items	(33.70)	relation of the same	14.38 .
Net Profit / (Loss) for the period tax (after Exceptional and/or Extra ordinary items	(71.09)	84.78	14.38
Total comprehensive income for the period	0.00	34.63	(32.94)
Equity Share Capital	7 0.00	0.00	0.00
	300.02	300.02	300.02
Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of Previous year)	3658.96	3658.96	THE RESIDENCE
Earning Per Share (of Rs. 10/- each)		0000.90	3324.06
Basic:		104 (42)	
Diluted:	(2.37)	1.15	(1.10)
OTES	(2.37)	1.15	(1,10)

A reconciliation between the profits as reported earlier (Previous GAAP) and the Ind AS recast profits for the corresponding period ended 30th September, 2016 is given below

Particulars	Quarter ended 30th September, 2016	Half Year ended 30th September, 2016
Net profit as per erstwhile indian GAAP	14.38	74.05
Adjustments:	11.00	74.95
Actuarial loss on defined benefits plans recognised in other comprehensive income	(2.01)	(2.04)
Fair valuation gain on forward contracts	NAME OF THE OWNER	(2.01)
Deferred tax impact on above adjustments	0.00	0.00
Net profit as per Ind AS	0.00	0.00
	12.37	72.94
Add : Other comprehensive Income	0.00	0.00
Total comprehensive Income as per Ind AS	12.37	72.94

This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015. The company ind As effective from 1st April, 2017.

The above result have been reviewed by audit committee, approved by the board in the meeting held on 13th November, 2017

The above is an extract of the detailed format of Quarterly/Annual Financial results filed with the Stock Exchange under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the Stock Exchange website (www.bseindia.com) and Company website (www.stardeitatransformers.com)

For Star Delta Transformers Limited

**Kishore Gupta Managing Director** 

Place: BHOPAL Dated: 13th November, 2017