



**SWITCHING
TECHNOLOGIES
GUNTHER LTD.**

REGISTERED OFFICE & WORKS :
B-9 & B-10, Special Economic Zone (MEPZ)
Kadapperi, Tambaram, Chennai - 600 045.
Phone : 4321 9096 / 226 22460
Fax : 91 - 44 - 22628271
E- Mail : stgindia@stg-india.com
CIN : L10790TN1988PLC015647
GSTIN : 33AAACS5033J1ZL

248

Ref: BSE/SEC/248/2026

// Through BSE Listing Centre Online//

Date: 27th May, 2026

The Corporate Relationship Department

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai 400 001

BSE CODE: 517201

Dear Sir/Madam,

Sub: Publication of Audited Standalone Financial Results of the Company
for the Quarter and Year ended 31st March, 2026

With reference to the captioned subject, please find attached the E-Paper of the newspaper publications of the Audited Standalone Financial Results of the Company for the Quarter and Year ended 31st March, 2026 published in Business Standard (English Version) and Makkal Kural (Tamil Version) on 26th May, 2026. The Board Meeting was held on Monday the 25th May, 2026 inter-alia for the adoption of the said Audited Standalone Financial Results of the Company for the Quarter and Year ended 31st March, 2026.

This is for your information and records.

Thanking You,

Yours faithfully,

For SWITCHING TECHNOLOGIES GUNTHER LIMITED

S.Ramesh

Company Secretary and Compliance Officer

ACS M.No.A10646

SWITCHING TECHNOLOGIES GUNTHER LIMITED					
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Email id : stgindia@stg-india.com Website: www.switchingtechnologiesguntherltd.com					
Statement of Audited Standalone Financial Results for the Quarter & Year Ended 31st March 2026 (Rs. In Lakhs)					
PARTICULARS	Standalone				
	Quarter Ended			Year Ended	
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
Revenue from Operations	208.68	182.77	187.23	824.72	771.93
Other Income	1.62	-	0.63	1.62	1.29
Total Revenue	210.30	182.77	187.87	826.34	773.23
Expenses :					
(a) Cost of Material Consumed	167.08	168.13	123.42	633.29	564.86
(b) Changes in Inventories of Finished goods, WIP & Stock in trade	(31.31)	3.04	(16.92)	(44.95)	6.67
(c) Employees benefits expenses	302.27	148.77	153.42	745.39	593.11
(d) Depreciation and amortisation expenses	1.79	1.85	1.03	7.25	7.36
(e) Other Expenses	171.16	82.05	63.59	439.79	282.53
Total Expenses	611.88	403.84	324.54	1,781.30	1,451.19
Profit before Exceptional Items and tax	(401.59)	(211.06)	(136.68)	(955.03)	(677.96)
Exceptional Items	(1,610.25)	-	-	(1,610.25)	-
Profit before tax	1,208.66	(211.06)	(136.68)	655.22	(677.96)
Tax Expenses :					
Profit/(Loss) for the period from continuing operations	1,208.66	(211.06)	(136.68)	655.22	(677.96)
Net Profit/(Loss) for the period	1,208.66	(211.06)	(136.68)	655.22	(677.96)
Other Comprehensive Income					
(a) Items that will not be reclassified to Profit or Loss					
Re-measurement gains/(losses) on post-employment benefit plans	38.35	-	(44.73)	38.35	(44.73)
Total-Other Comprehensive Income	38.35	-	(44.73)	38.35	(44.73)
Total Comprehensive Income for the Period comprising Profit/(Loss) and other Comprehensive Income for the period	1,247.01	(211.06)	(181.41)	693.57	(722.69)
Equity Share Capital (Face Value of Rs.10/- each)	245.00	245.00	245.00	245.00	245.00
Reserves (excluding Revaluation reserves) as shown in the Audited Balance Sheet of the Previous Year	(832.62)	(1,526.10)	(1,526.10)	(832.62)	(1,526.10)
Earning per equity share (For continuing operation):					
1) Basic	49.33	(8.61)	(5.58)	26.74	(27.67)
2) Diluted	49.33	(8.61)	(5.58)	26.74	(27.67)

Notes:

- The above audited Standalone Financial results have been reviewed by the Audit Committee and approved by the Board of the Directors at their meeting held on 25.05.2026.
- Previous period /year figures have been regrouped and /or re-arranged, wherever necessary.
- The Company majorly operates in only one segment - Manufacture of Reed Switches, Proximity Switches & Bail Switches.
- The Reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given:

Particulars	Rs. In Lakhs	
	31.03.2026	31.03.2025
Net Profit as reported under previous GAAP	655.22	(677.96)
Add/(Less) : Ind AS Adjustments	-	-
Net Profit under Ind AS as reported	655.22	(677.96)
Other Comprehensive Income	38.35	(44.73)
Total Comprehensive Income for the period	693.57	(722.69)

- The company has not issued any Commercial papers (CPs), NCDs & NCRPs and therefore the due dates for repayment of principal along with the payments of interest/dividend does not arise.
- The company's accumulated losses as at March 31, 2025 aggregate to Rs. 1535.18 Lakhs resulting in complete erosion of its net worth. Further, as of that date, Company's current liabilities exceed its current assets by Rs. 733.64 Lakhs. These factors casts a significant material uncertainty related to Going Concern. The Company's financial statement has been prepared on going concern basis.
- Agreed Change in Control / Management
Pursuant to Regulation 30 (read with Part A of Schedule III) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), an Share Purchase Agreement (SPA) has been signed between the existing Promoters of the Company - Gunther America Inc on Jan 24, 2026, pursuant to which the Acquirers-BBU Enterprises Private Limited, Touristas Horizons Private Limited, and Mr. Nikhil Pujari- propose to acquire up to 9,22,000 (Nine Lakhs Twenty-Two Thousand) equity shares representing 37.6327% (Thirty-Seven-point Six Three Two Seven percent) of paid up share Capital of the Company in one or more tranches, held by Gunther America Inc for consideration of INR 2,76,60,000/- (Indian Rupees Two Crore Seventy Six Lakhs Sixty Thousand only) and its related rights and obligations.
- Material Change in Shareholding post Balance Sheet Date
M/s. Touristas Horizons (P) Ltd (CIN:U79110WB2023PTC264828) along with M/s. BBU Enterprises (P) Ltd (CIN:U51909WB2022PTC254100) acquired 2,52,861 (Two Lakh Fifty Two Thousand Eight Hundred Sixty One Only) number of equity shares each respectively, aggregating to 5,05,722 (Five Lakh Five Thousand Seven Hundred Twenty Two Only) number of equity shares of M/s. Switching Technologies Gunther Ltd, on 14th May 2026. This represents nearly 20.64% shareholding of the Company and hence reflects a Material Change in Shareholding occurring after the Balance Sheet date.
- Change in Object Clause of the Company
The Board of Directors of the Company in its meeting dated 19 January 2026 have approved the change in the Object Clause of the Company to include the object of to construct, build, establish, erect, promote, undertake, acquire, own, operate, transport, equip, manage, renovate, reconstruct, develop, set up, turn to account, maintain, keep, operate and run multiple food processing units for manufacturing, processing, preparing, preserving, refining, buying, selling and otherwise dealing in any manner in all type of food and food related products including cereals, spices, masala, beverages, dairy products, milk products, convenience foods and processed foods of all kind and every description and providing incidental and ancillary services in relation thereto, and to act as buyer, seller, stockist, distributors, importer, exporter, or otherwise to deal in all sorts of food grains, commodities, vegetables, fruits, edibles, vegetarian and non-vegetarian food products and similar goods as main object of the Company.
- Advance Against Transfer of Business Undertaking under Business Transfer Agreement
During the Quarter ending 31 March 2026, the Company received INR 300 Lakhs from Canolli Manufacturing Private Limited ("Canolli") pursuant to Business Transfer Agreement ("BTA") dated 11 December 2025. As per the said BTA, the total consideration to be received by the Company towards the transfer of its Business as a going concern on Slump Sale basis to Canolli shall be INR 425 Lakhs.
- The above Financial Results are available in the Company's Website.

For Switching Technologies Gunther Limited

C.CHANDRACHUDAN **K.MANI**
Managing Director Non-Executive Director

Place: Chennai-45
Date : 25.05.2026

