SWITCHING TECHNOLOGIES GUNTHER LTD.

Regd Ofc: 714A, Spencer Plaza, phase II, 7th Floor, Anna Salai, Anna Road,
Chennai, Tamil Nadu – 600002, Phone: 4321 9096 / 226 22460
CIN: L29142TN1988PLC015647, Email id: cs@stg-india.com, GSTIN: 33AAACS5033J1ZL

Date: 13th November 2026

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

BSE Scrip Code: 517201

ISIN: INE311D01017

Dear Sir/Madam,

Subject: Outcome of the Meeting of the Board of Directors held on 13th November 2026

Pursuant to Regulation 30 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of the Board of Directors of Switching Technologies Gunther Limited was held on Friday, 13th November 2026 at 4:00 P.M. through Video Conferencing, wherein the Board, inter-alia, considered and approved and took on record the Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September 2026, along with the Limited Review Report of the Statutory Auditors.

The meeting commenced at 4:00 P.M. and concluded at 4:20 P.M.

Kindly take the above information on record.

Thanking you,

For **Switching Technologies Gunther Limited**

SIMRAN AGARWAL
Digitally signed by SIMRAN AGARWAL
Date: 2026.11.13 16:44:09 +05'30'

Simran Agarwal
Company Secretary & Compliance Officer
Membership No: A68667

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

Review Report to
The Board of Directors of
Switching Technologies Gunther Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Switching Technologies Gunther Limited (the "Company") for the quarter and half year ended on September 30, 2026 (the "Statement") 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 (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis of Matter**

(i) **Reportable Segment / Object of the Company**

We draw attention to Note 3 to the Financial Results. The Company majorly operated in only one segment - Manufacture of Reed Switches, Proximity Switches & Ball Switches .During Q2 2026-27, the Company has transferred this business on a slump sale. 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, stockiest, 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.

(ii) **Material Change in Shareholding during the Half Year ended 30 September 2026**

We draw attention to Note 6 to the Financial Results. M/s. Touristas Horizons (P) Ltd (CIN:U79110WB2023PTC264828) along with M/s. BBU Enterprises (P) Ltd (CIN:U51909WB2022PTC254100) aquired 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.

(iii) **Transfer of Business Undertaking under Business Transfer Agreement**

We draw attention to Note 7 to the Financial Results. During FY 2025-26, the Company had 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 Company has completed the slump sale also during the said period and has recognized resultant capital gains on slump sale during quarter ending 30 September 2026.

(iv) **Proposed Acquisitions**

We draw attention to Note 8 to the Financial Results. The Shareholders of the Company in the Extra Ordinary General Meeting dated 01 August 2026 have approved the 100% acquisition of two companies viz., TEKFOODS INTERNATIONAL PRIVATE LIMITED and SAMRIDH OVERSEAS TRADING PRIVATE LIMITED (referred to as "Proposed Acquirees") through share swap transactions. Since the shareholders from whom the shares of Proposed Acquirees are to be purchased are related parties of the Company, hence, the requisite approval from the Shareholders of the Company for entering into the said related party transactions has also been obtained in the aforesaid EGM.

(v) **Exceptional Items**

We draw attention to Note 9 to the financial results. Exceptional items during quarter end half year ended 30 September 2026 represents write back of credit and certain debit balances in respect of purchase of raw materials, consumables etc payable amounting to INR 702.86 Lakhs. In addition, it also includes impairment of inventory made prior to effecting of slump sale amounting to INR 287.98 Lakhs . Further, it also includes the gain on slump sale which was concluded during the quarter ending 30 September 2026 amounting to INR 127.33 Lakhs.

For, V.V.Kale and Company
Chartered Accountants
FRN: 000897N



Place: New Delhi
Date: 13 November 2026

Varad V. Kale
Partner
Membership No: 535462
UDIN: **26535462IERDEO4869**

SWITCHING TECHNOLOGIES GUNTHER LIMITED
Regd. Office : 714A, Spencer Plaza, phase II, 7th Floor, Anna Salai, Anna Road, Chennai, Tamil Nadu, India, 600002
CIN: L10790TN1988PLC015647
Email_id : cs@tekfoods.co.in

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30,2026 (Rs. In Lakhs)

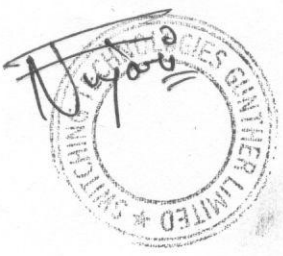
Sl.No	PARTICULARS	Quarter Ended			Half yearly		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
		(1)	(2)	(3)	(4)	(5)	(6)
	Income						
I	Revenue from Operation	-	93.16	221.80	93.16	423.27	824.72
II	Other Income	0.99	2.92	-	3.91	-	1.62
III	**Total Revenue (I+II)**	0.99	96.08	221.80	97.07	423.27	826.33
IV	**Expenses :**						
	(a) Cost of Material Consumed	1.53	137.83	166.16	139.36	297.18	633.29
	(b) Purchase of Stock in Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished goods, WIP & Stock in trade	-	(19.75)	(19.99)	(19.75)	(16.08)	(44.35)
	(d) Employees benefits expenses	7.20	79.88	146.23	87.08	294.35	745.39
	(e) Finance Cost	0.30	-	-	0.30	-	-
	(f) Depreciation and amortisation expenses	-	1.68	1.83	1.68	3.61	7.25
	(g)Other Expenses	42.77	65.67	102.26	108.44	186.59	439.79
	Total Expenses	51.80	265.31	396.48	317.11	765.66	1,781.38
V	**Profit before Exceptional Items and tax(III-IV)**	**(50.81)**	**(169.23)**	**(174.68)**	**(220.05)**	**(342.38)**	**(955.04)**
VI	**Exceptional Items**	542.21	-	-	542.21	-	(1,610.25)
VII	**Profit before tax(V-VI)**	**491.40**	**(169.23)**	**(174.68)**	**322.17**	**(342.38)**	**655.21**
	Exceptional Items	-	-	-			-
VIII	**Tax Expenses :**						-
	Deferred Tax	-	-	-	-	-	-
IX	**Profit /(Loss)for the period from continuing operations**	-	(169.23)	(174.68)	(169.23)	(342.38)	655.21
X	**Profit /(Loss) from discontinuing operations**	491.40	-	-	491.40		-
XI	Tax expenses of discontinuing operations	-	-	-			-
XII	**Profit /(Loss) from discontinuing operations (after tax) (X-XI)**	491.40	-	-	491.40		-
XIII	**Net Profit /(Loss)for the period (XI+XII)**	491.40	(169.23)	(174.68)	322.17	(342.38)	655.21
	Other Comprehensive Income						
	(a) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Less:Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	38.35
	(b) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Less:Income Tax relating to items that will be reclassified to Profit or	-	-	-	-	-	-
XIV	**Total-Other Comprehensive Income**	-	-	-	-	-	38.35
XV	**Total Comprehensive Income for the Period (XIII+XIV) comprising Profit/(Loss) and other Comprehensive Income**	491.40	(169.23)	(174.68)	322.17	(342.38)	693.56
	Equity Share Capital (Face Value of Rs.10/- each)	245.00	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)	(832.62)	(1,526.19)	(832.62)	(1,526.19)	(832.62)
XVI	**Earning per equity share (For continuing operation):**						
	1)Basic	-	(6.91)	(7.13)	(6.91)	(13.97)	26.74
	2)Diluted	-	(6.91)	(7.13)	(6.91)	(13.97)	26.74
XVII	**Earning per equity share:(For Discontinued operation):**						
	1)Basic	20.06	-	-	20.06	-	-
	2)Diluted	20.06	-	-	20.06	-	-
XVIII	**Earning per equity share (For continuing & discontinued operation):**						
	1)Basic	20.06	(6.91)	(7.13)	13.15	(13.97)	26.74
	2)Diluted	20.06	(6.91)	(7.13)	13.15	(13.97)	26.74

** Balances of reserves for the quarter and half year ended September 30, 2026 and quarter ended June 30, 2026 represents balances as per the audited Balance Sheet for the year ended March 31, 2026 and balances for the quarter and half year ended September 30, 2025 represents balances as per the audited Balance Sheet for the year ended March 31, 2026 as required by SEBI (Listing and Other Disclosure Requirements) Regulations, 2015.

Note :

1. The above Unaudited Standalone Financial results have been reviewed by the Audit Committee and approved by the Board of the Directors at their meeting held on 12.11.20:

2.Previous period / year figures have been regrouped and /or re-arranged ,wherever necessary.







3. Reportable Segment / Objects of the Company

The Company majorly operated in only one segment - Manufacture of Reed Switches, Proximity Switches & Ball Switches .During Q2 2026-27, the Company has transferred this business on a slump sale. 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, stockiest, 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.

4.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 Quarter Ended 30/09/2026	30/09/2025
Net Profit as reported under previous GAAP	**491.40**	**(174.68)**
Add/Less) : Ind AS Adjustments	-	-
Net Profit under Ind AS as reported	**491.40**	**(174.68)**
Other Comprehensive Income	-	-
Total Comprehensive Income for the period	**491.40**	**(174.68)**

5.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.

6. Material Change in Shareholding during the half year ended 30 September 2026

M/s. Touristas Horizons (P) Ltd (CIN:U79110WB2023PTC264828) along with M/s. BBU Enterprises (P) Ltd (CIN:U51909WB2022PTC254100) aquired 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.

7. Transfer of Business Undertaking under Business Transfer Agreement

During FY 2025-26, the Company had 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 Company has completed the slump sale also during the said period and has recognized resultant capital gains on slump sale during quarter ending 30 September 2026.

8. Proposed Aquisitions

The Shareholders of the Company in the Extra Ordinary General Meeting dated 01 August 2026 have approved the 100% acquisition of two companies viz., TEKFOODS INTERNATIONAL PRIVATE LIMITED and SAMRIDH OVERSEAS TRADING PRIVATE LIMITED (referred to as "Proposed Acquirees") through share swap transactions. Since the shareholders from whom the shares of Proposed Acquirees are to be purchased are related parties of the Company, hence, the requisite approval from the Shareholders of the Company for entering into the said related party transactions has also been obtained in the aforesaid EGM.

9. Exceptional Items

Exceptional items during quarter end half year ended 30 September 2026 represents write back of credit and certain debit balances in respect of purchase of raw materials, consumables etc payable amounting to INR 702.86 Lakhs. In addition, it also includes impairment of inventory made prior to effecting of slump sale amounting to INR 287.98 Lakhs . Further, it also includes the gain on slump sale which was concluded during the quarter ending 30 September 2026 amounting to INR 127.33 Lakhs.

10.The above Financial Results are available in the Company's Website.

For Switching Technologies Gunther Limited

Nikhil Pujari	**Ruma Narayan Chowdhury**	**Simran Agarwal**
Whole Time Director	Chief Financial Officer	Company Secretary
DIN : 11224770	PAN :ASSPG0746M	A68667

Place: Kolkata
Date : 13.11.2026

SWITCHING TECHNOLOGIES GUNTHER LIMITED

SWITCHING TECHNOLOGIES GÜNTHER LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2026

	As at 30-09-2026 (Rs. in Lakhs)	As at 31-03-2026 (Rs. in Lakhs)
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	-	31.55
(b) Intangiable Assets	-	0.29
(c) Financial Assets		
(i) Others	12.72	22.62
(d) Other Non-Current Assets	-	0.52
	12.72	**54.98**
CURRENT ASSETS		
(a) Inventories	-	569.49
(b) Financial Assets		
(i) Trade Receivables	-	-
(ii) Cash and Cash Equivalents	9.36	43.56
(iii) Others	-	0.55
(c) Other Current Assets	100.09	12.45
	109.45	**626.05**
TOTAL ASSETS	**122.17**	**681.03**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	245.00	245.00
(b) Other Equity	(252.12)	(832.62)
	(7.12)	**(587.62)**
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities	98.18	98.18
(b) Provisions	-	365.34
	98.18	**463.51**
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Trade Payables	2.04	417.20
(ii) Other Financial Liabilities	25.00	329.21
(b) Other Current Liabilities	4.07	11.64
(c) Provisions	-	47.09
	31.12	**805.14**
TOTAL EQUITY & LIABILITIES	**122.17**	**681.03**

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

Nikhil Pujari
Whole Time Director
DIN : 11224770

Ruma Narayan Chowdhury
Chief Financial Officer
PAN :ASSPG0746M

Simran Agarwal
Company Secretary
A68667

SWITCHING TECHNOLOGIES GÜNTHER LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

	Period ending September 30, (Rs. in Lakhs)	Period ending September 30, (Rs. in Lakhs)
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (loss) Before Tax	322.17	(342.38)
Adjustments for:		
Depreciation and amortization	1.68	3.61
Interest and finance charges	0.30	-
Interest income	(1.05)	-
Excess Provisions / Liability no longer required written back	-	-
Impairment Loss	287.98	-
Net unrealized (gain)/loss on foreign currency transaction and translation	(2.86)	-
Debit Balance Written Back	(31.14)	-
Capital Gains on Slump Sale	127.33	-
Operating Profit before Working Capital Changes	704.13	(338.77)
Adjustments for changes in working capital :		
(Increase)/decrease in trade receivables, loans & advances and other assets	492.83	(132.86)
Increase/(decrease) in trade payables, other liabilities and provisions	(1,139.36)	486.75
Cash Generated from Operations	57.60	15.12
Income taxes (paid)/refund received	-	-
Net Cashflow from Operating Activities	**57.60**	**15.12**
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(0.36)	(3.69)
Proceeds from sale of fixed assets	30.52	-
Interest received	1.05	
Proceeds from bank deposits (with original maturity over 3 months)	10.50	
Investments in bank deposits (with original maturity over 3 months)	-	
Investment in shares	-	
Non-operating Income	(127.33)	
Net Cashflow from Investing Activities	(85.63)	(3.69)
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings		
Proceeds from short term borrowings	-	-
Interest and finance charges	(0.30)	-
Net Cashflow from Financing Activities	**(0.30)**	**-**
Net Increase/(Decrease) in Cash and Cash Equivalents	**(28.18)**	**11.43**
Cash and bank balances at the beginning of the year	37.55	15.66
Cash and bank balances at the end of the year	**9.37**	**27.09**

ON BEHALF OF THE BOARD OF DIRECTORS

Nikhil Pujari
Whole Time Director
DIN : 11224770

Ruma Narayan Chowdhury
Chief Financial Officer
PAN :ASSPG0746M

Simran Agarwal
Company Secretary
A68667

Related Party Disclosure

₹ in Lacs

S. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (*see Note 5*)	Value of the related party transaction as approved by the audit committee (*see Note 6a*)	Value of transaction during the reporting period (*see Note 6b*)	In case monies are due to either party as a result of the transaction (*see Note 1*)	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance
1	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Mr. S Ramesh	AEMPR9361K	Company Secretary	Remuneration	4.59	4.59	0.66	-
2	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Mr C. Chandrachudan	AFLPC6426L	Managing Director	Remuneration	1.47	1.47	0.55	-
3	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Ms T Nirmala	AMTPN4989Q	Chief Financial Officer	Remuneration	1.10	1.10	0.39	-
4	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Mr. Kasirajan Manoharan	AKYPM4587E	Executive Director	Remuneration	-	-	-	-
5	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Saimathy	AJOPG4820F	Independent Director	Director's Sitting fees	0.27	0.27	0.18	-
6	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Sharanbasaveshwar G Hiremath	AEZPC1913M	Independent Director	Director's Sitting fees	0.27	0.27	0.18	-
7	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Mr. Nikhil Pujari	GHJPP6085G	Promoter & Director	Director's Sitting fees	-	-	-	-
8	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Mr. Sougata Sengupta	ASJPS3532L	Director	Director's Sitting fees	0.69	0.69	-	0.00
9	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Mr. Rakhi Sharma	BGJPS1992P	Director	Director's Sitting fees	1.58	1.58	-	-
10	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Ms Simran Agarwal	CPDPA2890	Company Secretary	Remuneration	-	-	-	-
11	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Mr. Ruma Narayan Chowdary	ASSPG0746M	CFO	Remuneration	-	-	-	-
12	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	BBU Enterprises Private Limited	AKKCB7725Q	Promoter Shareholder	Intercorporate Deposit	25.00	25.00		25.00
13	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	BBU Enterprises Private Limited	AKKCB7725Q	Promoter Shareholder	Interest Accrued on ICD	0.30	0.30		0.30
14	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International, USA	NA	Fellow Subsidiaries with common Parent	Sale of Goods	63.97	63.97	-	-
15	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International, USA	NA	Fellow Subsidiaries with common Parent	Advance received for Sale of Goods	-	-	11.62	-
16	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International, USA	NA	Fellow Subsidiaries with common Parent	Purchase of Goods	143.52	143.52	197.57	-
17	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International, USA	NA	Fellow Subsidiaries with common Parent	Expense incurred by related party on behalf of the company	-	-	71.18	-
18	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus Technologies, BVBA	NA	Fellow Subsidiaries with common Parent	Purchase of Goods	-	-	3.18	-
19	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus Europe Limited	NA	Fellow Subsidiaries with common Parent	Sale of Goods	29.19	29.19	-	-
20	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus Europe Limited	NA	Fellow Subsidiaries with common Parent	Purchase of Goods	-	-	89.80	-
21	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International Belgium	NA	Fellow Subsidiaries with common Parent	Write back of liabilities receivables	-	-	7.09	-
Total (of Note 6b)							271.94	271.94	382.40	25.30

***applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.**

Notes:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.

2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.

3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.

4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.

5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type. However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.

6. In case of a multi-year related party transaction:

a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".

b. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".

7. "Cost" refers to the cost of borrowed funds for the listed entity.

8. PAN will not be displayed on the website of the Stock Exchange(s).

9. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable /offered to all shareholders/ public shall also be reported.

For Switching Technologies Gunther Limited

Nikhil Pujari
(Director)
DIN - 11224770