



Ref: SSPSL/SEC/2026-27/May/02

22nd May 2026

TO, THE LISTING DEPARTMENT, BSE LIMITED, P.J. TOWERS, DALAL STREET, FORT, MUMBAI – 400 001, MAHARASHTRA BSE SCRIP CODE: 517273	TO, THE MANAGER – LISTING NATIONAL STOCK EXCHANGE OF INDIA LTD, EXCHANGE PLAZA, BANDRA – KURLA COMPLEX, BANDRA(EAST), MUMBAI – 400 051, MAHARASHTRA NSE SYMBOL: S&SPOWER
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Sub: Outcome of Board Meeting held on 22nd May 2026

Ref: Regulation 30 read with Schedule III, Part A, Para A of SEBI (LODR) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 30 read with Schedule III, Part A, Para A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at their meeting held on Friday, 22nd May, 2026, inter alia, transacted the following items of business:

1. Approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2026.

Further, the Statutory Auditors of the Company, i.e CNK & Associates LLP Chartered Accountants, have issued the Audit Reports with an unmodified opinion on the Audited Financial Results

Accordingly, please find enclosed the following documents:

- A. Auditors' Report along with the Audited Standalone Financial Results of the Company for the quarter and year ended 31st March, 2026.
- B. Auditor's Report along with the Audited Consolidated Financial Results of the Company for the quarter and year ended 31st March, 2026
- C. Declaration duly signed by the Chief Financial Officer of the Company stating that the Statutory Auditors of the Company issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company (Consolidated and Standalone) for the

S&S Power Switchgear Limited

Plot No.14, CMDA Industrial Area - II, Chithamanur Village, Maraimalai Nagar, Chengalpattu District, Chennai - 603 209, Tamil Nadu, India
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quarter and year ended 31st March 2026, is attached for your ready reference.

2. Approved the appointment of Mr. Martin Ansell (DIN: 11730141) as Additional Director (Non-Executive Independent) of the company with effect from 22nd May 2026 for a period of five (05) years subject to approval of the shareholders of the company.

The disclosure as per Regulation 30 and SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed as **Annexure I**

The meeting of the Board of Directors commenced at 10.00 AM and concluded at 08.00 PM.

This is for your information and records. Kindly acknowledge receipt of the same.

Thanking you,
Yours faithfully,

For S & S POWER SWITCHGEAR LIMITED

PRINCE THOMAS
COMPANY SECRETARY & COMPLIANCE OFFICER
M. No. F11841



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Annexure – I

Disclosure as per Regulation 30 and SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

S.NO	PARTICULARS	REMARKS
1.	Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Appointment of Mr. Martin Ansell (DIN: 11730141) as the Additional Director (Non-Executive Independent) of the company in compliance with the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.
2.	Date of appointment/ re-appointment/cessation (as applicable) & term of appointment/ re-appointment	22 nd May 2026 The term of appointment shall commence from 22 nd May 2026 for a period of five (05) years up to 21 st May 2031 (both days inclusive) subject to approval of the members.
3.	Brief Profile (In case of Appointment)	Mr. Martin Ansell is a seasoned Non-Executive Director and business advisor with more than four decades of international leadership experience in the energy sector. He has built a distinguished career spanning entrepreneurial ventures, Fortune 500 executive leadership, strategic consultancy, and board-level governance.
4.	Disclosure of relationship between the Directors (in case of appointment of a Director)	Mr. Martin Ansell (DIN: 11730141) is not related to any of the directors of the company.



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Independent Auditor's Report on Audit of the Consolidated Financial Results of S & S Power Switchgear Limited ("the Holding Company") for the Quarter and Year ended 31 March, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of S & S Power Switchgear Limited

Report on Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of S & S Power Switchgear Limited ("the Holding Company") and its subsidiaries (the Holding Company & its subsidiaries together referred to as "the Group") for the year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 and based on the consideration of reports of other auditors on separate audited financial statements /financial results/ financial information of the subsidiaries and associates, the aforesaid Consolidated Financial Results

- a. Includes the financial results of the subsidiaries as given in the Annexure 1 to this report;
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended, in this regard.
- c. gives a true and fair view in conformity with applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis For Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated 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 Consolidated financial statements under the provisions of the Acts 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 obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Results

The Statement has been prepared on the basis of the Consolidated Financial Statements for the year ended March 31, 2026. The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view, of the net profit and other comprehensive income and other financial information of the Group and its associates in accordance with applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the management and the Board of Directors of the Holding company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group and its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and its associates are responsible for overseeing the financial reporting process of the Group and its associates.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated 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;
- Obtain an understanding of internal controls 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 through a separate report on the complete set of Consolidated Financial Statements on whether the company has adequate internal financial controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Consolidated Financial Results made by the Management and the Board of Directors;



- Conclude on the appropriateness of the Parent's management and 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 ability of the Group and its associates to continue as a going concern. 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 Consolidated 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 Group and its associates to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation; Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Group and its associates to express an opinion on Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors:

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance of the Parent and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

1. The accompanying consolidated financial results includes audited financial results/statements of two step down subsidiaries and one direct subsidiary which reflects total assets (before consolidation adjustments) of Rs. 17819.88 Lakhs, total revenue (before consolidation adjustments) of Rs. 4543.35 Lakhs and Rs. 19549.73 Lakhs, total profit after tax (before consolidation adjustments) of Rs. 76.65 Lakhs and Rs. 897.53 Lakhs, total comprehensive income (before consolidation adjustments) of Rs. 212.08 Lakhs and Rs. 1023.53 Lakhs for the quarter and year ended March 31, 2026 respectively and net cash inflow (before consolidation adjustments) of Rs. 16.26 Lakhs for the year ended March 31, 2026 as considered in the Consolidated Financial Results. The financial statements of these entities have been audited by other auditors whose financial statements, other financial information and auditors report have been furnished to us by the management, and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of the other

2. The 2 step-down subsidiaries which are located outside India whose financial statements and other financial information has been prepared in accordance with accounting principles generally accepted in its country and which have been certified by management under generally accepted auditing standards applicable in its country. The Holding Company's management has converted the financial statements of such stepdown subsidiaries located outside India from accounting principles generally accepted in its country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the balances and affairs of such stepdown and direct subsidiaries is based on the certification and conversion adjustments prepared by the management of the Holding Company and audited by us.

With respect to 1 direct subsidiary which is located in India whose Financial statements and other financial information have been prepared in accordance with Indian Accounting Standards and audited by another auditor. Our opinion, insofar as it relates to the amounts and disclosures included in respect of such direct subsidiary, is based on the audit report of the other auditor."

Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/Financial Information certified by the Board of Directors.

5. The Consolidated Financial Results includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

Our opinion on the Consolidated Financial Results is not modified in respect of this matter.

For **CNK & Associates LLP**

Chartered Accountants

Firm Registration No. 101961W/W100036

Uttamchand Jain

Uttamchand Jain

Partner

Membership Number: 205976

UDIN: 26205976JTOALE3791

Place: Chennai

Date: 22nd May 2026



Annexure 1

Details of entities included in Consolidated audited financial results of S & S Power Switchgear Limited for the quarter and year ended 31st March 2026

Sr. No.	Name of the Entity	Relationship
1	Acrastyle EPS Technologies Limited	Whole Owned Subsidiary
2	S&S Power Switchgear Equipment Limited	Whole Owned Subsidiary
3	Hamilton Research and Technology	Whole Owned Subsidiary
4	Acrastyle Power (India) Limited	Whole Owned Subsidiary
5	Acrastyle Switchgear Limited, UK	Step-Down Subsidiary
6	Acrastyle Limited, UK	Step-Down Subsidiary



S & S POWER SWITCHGEAR LIMITED

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CONSOLIDATED STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31ST MAR, 2026

(₹ in Lakhs)

Sr. No.	Particulars	As at 31st Mar, 2026 (AUDITED)	As at 31st Mar, 2025 (AUDITED)
	ASSETS		
(1)	Non-current assets		
(a)	Property, Plant and Equipment		1,866.36
(b)	Capital work in progress	2,094.03	21.18
(c)	Other Intangible assets	23.77	112.23
(d)	Intangible Assets under development	93.67	54.10
(e)	Goodwill	142.36	5,698.53
(f)	Financial Assets	6,164.58	
	(i) Loans	-	-
	(ii) Other non-current financial assets	-	-
(g)	Deferred tax assets (net)	793.21	880.82
(h)	Other non-current assets	1,233.87	1,106.37
		93.66	117.23
(2)	Current assets		
(a)	Inventories		4,848.57
(b)	Financial Assets	6,181.72	
	(i) Trade receivables		4,461.47
	(ii) Cash and cash equivalents	6,810.55	1,691.86
	(iii) Bank balances other than (ii) above	1,770.76	437.73
(c)	Current Tax Assets (Net)	858.64	137.35
(d)	Other current assets	145.66	552.40
		935.23	
	Total Assets	27,341.73	21,986.19
	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share capital	1,234.16	1,234.16
(b)	Other Equity	7,689.44	5,668.95
(c)	Equity attributable to Owners	8,923.60	6,903.11
	Non-Controlling Interest	-	-
	Total Equity	8,923.60	6,903.11
(2)	LIABILITIES		
(a)	Non-current liabilities		
	Financial Liabilities		
	(i) Borrowing	2,252.00	2,052.00
	(ii) Lease Liability	275.06	308.15
(b)	Provisions	3,286.18	3,043.40
(c)	Deferred tax liabilities (net)	(0.00)	36.45
(3)	Current liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	1,354.22	451.25
	(ii) Lease Liability - Current	63.34	82.51
	(iii) Trade payables		
	Total Outstanding Dues of Micro, Medium & Small Enterprises	596.67	539.52
	Total Outstanding Dues of Creditors other than Micro, Medium & Small Enterprises	9,266.01	8,061.51
(b)	Other current liabilities	1,217.18	421.18
(c)	Short term Provisions	107.48	87.11
	Total Equity and Liabilities	27,341.73	21,986.19



For S&S Power Switchgear Limited


Krishnakumar Romanathan
 Managing Director
 DIN No. 08880943

C.N.S.R

CONSOLIDATED STATEMENT OF AUDITED CASH FLOW FOR THE YEAR ENDED 31st MAR, 2026

(₹ in Lakhs)

Sr. No.	Particulars	Year Ended 31st MAR, 2026 (AUDITED)	Year Ended 31st Mar, 2025 (AUDITED)
A	Cash flow from operating activities		
	Profit before tax		
	Adjustments for:	560.94	(469.46)
	Finance costs		
	Depreciation and amortisation expense	492.19	540.00
	Provisions - (Benefits) for Deferred Taxes	238.43	289.78
	ESOP Stock option expense	-	-
	Interest income	620.08	74.95
	Movement in FCTRS	(70.58)	(107.32)
	Allowance for Bad and doubtful debts	328.52	108.89
	Exceptional items - Compensation to employees	36.11	10.72
	(Gain)/loss on disposal of property, plant and equipment	(0.16)	(2.13)
	Foreign Currency exchange fluctuations	0.65	0.44
	Operating profit before working capital changes	(223.16)	(64.36)
		1,983.04	381.51
	Movements in working capital:		
	(Increase)/decrease in inventories		
	(Increase)/decrease in trade receivables	(1,333.16)	(2,187.94)
	(Increase)/decrease in other assets	(2,349.09)	(469.40)
	Increase / (decrease) in Provisions - Others	(359.26)	(90.00)
	Increase / (decrease) in trade payables	263.14	56.75
	Increase / (decrease) in other liabilities	1,261.65	3,716.83
	Total Movements in working capital:	796.00	154.96
	Cash generated from operations	(1,720.72)	1,181.20
		262.32	1,562.71
	Direct taxes Paid (Net)		
		428.16	401.89
	Net cash from operating activities (A)	(165.85)	1,160.83
B	Cash flows from investing activities		
	Payment for Property, Plant and Equipment (including Capital Work-in-Progress)	(280.68)	(540.61)
	Payment for intangible assets	(2.94)	(55.81)
	Payment for intangible assets under development	(77.74)	-
	Interest received	70.58	107.33
	Proceeds from issue of new shares including share premium	-	9,089.49
	Goodwill on acquisition of subsidiary	(466.05)	(2,631.24)
	Adjustment to retained earnings on additional acquisition in APIL subsidiary	-	(1,696.35)
	Transfer from Non-Controlling Interest	-	(109.96)
	Interim Dividend proposed	-	-
	Investment in Bank Deposit	-	-
		(420.91)	(75.66)
	Net cash (used in) investing activities (B)	(1,177.74)	4,087.19
C	Cash flow from financing activities		
	Borrowings/ Re-payment of Borrowings	1,102.97	(3,230.31)
	Payment of Lease Liability	(52.26)	256.83
	Interest paid	(492.19)	(540.00)
	(Increase) / decrease in other non financial assets	87.60	(684.41)
	Foreign Currency exchange fluctuations	223.16	64.36
	Net cash (used in) financing activities (C)	869.29	(4,133.54)
	NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]	(474.31)	1,114.48
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		
	Balances with banks in current accounts and deposit accounts	1,630.28	577.36
	Cash on hand	1.58	0.02
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1,691.86	577.38
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		
	Balances with banks in current accounts and deposit accounts	1,216.05	1,690.28
	Cash on hand	1.50	1.58
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	1,217.55	1,691.86

Notes:

- 1 The Consolidated Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting Standards (IND AS 7)- Statement of Cash Flow.
- 2 The Figures in brackets represents cash outflow.
- 3 Previous period figures have been regrouped / reclassified , wherever necessary to confirm to current year presentation.



For S&S Power-switchgear Limited

Krishnakumar Ramapathan
 Managing Director
 DIN No: 18860943

C.A. J.V.

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CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MAR, 2026

Sr. No.	Particulars	(₹ in Lakhs)				
		For the Quarter Ended			For the Year Ended	
		31st Mar, 2026	31st Dec, 2025	31st Mar, 2025	31st Mar, 2026	31st Mar, 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
I	Income					
a)	Revenue From Contracts with Customers (Net of Discounts & Rebates)	6,507.28	7,907.54	5,550.49	26,373.35	18,405.81
b)	Other Operating Revenues	-	-	-	-	144.00
	Total Revenue from Operations	6,507.28	7,907.54	5,550.49	26,373.35	18,549.81
II	Other Income	(3.08)	119.60	80.32	305.93	193.40
III	Total Income (I+II)	6,504.20	8,027.13	5,630.81	26,679.28	18,743.21
IV	EXPENSES					
a)	Cost of materials consumed	4,823.73	4,766.40	5,407.23	18,021.79	13,811.83
b)	Changes in inventories of Finished goods and WIP	(913.04)	542.48	(1,657.39)	(417.52)	(1,882.84)
c)	Employee benefits expense	1,340.94	1,417.12	1,162.36	5,121.49	4,217.72
d)	Finance costs	243.26	81.33	235.33	492.19	340.00
e)	Depreciation and Amortization expense	61.36	60.70	46.90	238.43	289.78
f)	Other expenses	762.23	712.94	614.11	2,661.96	2,098.28
	Total expenses	6,318.47	7,580.98	5,808.54	26,118.34	19,074.77
V	Profit/(loss) before tax (III-IV)	185.73	446.16	(177.73)	560.94	(331.56)
VI	Exceptional Items - Cyber Crime	-	-	(4.89)	-	(137.89)
VII	Profit/(loss) before tax (V-VI)	185.73	446.16	(182.62)	560.94	(469.45)
VIII	Tax expense:					
(1)	Current tax	170.71	104.16	28.06	363.34	113.24
(2)	Deferred tax	(175.22)	(8.91)	(234.30)	(813.64)	(243.61)
(3)	Short Provision of earlier years	-	-	40.57	-	40.10
IX	Net Profit/(Loss) after Tax for the period (V-VI)	190.24	350.91	(16.95)	1,011.24	(379.18)
X	Other Comprehensive Income					
A (i)	Items that will not be reclassified to profit or loss					
-	Remeasurement of Defined benefit plans	11.89	8.39	(14.40)	5.59	(29.31)
-	Remeasurement of Defined benefit plans - AL UK	173.13	-	233.66	173.13	189.01
A (ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	Tax Relating to Other Comprehensive Income	(3.03)	(7.22)	3.73	(1.50)	7.48
	Tax Relating to Other Comprehensive Income - AL UK	(43.28)	-	(61.12)	(43.28)	(49.95)
B (i)	Items that will be reclassified to profit or loss	-	-	-	-	-
	Exchange differences in translating the financial statement of foreign subsidiaries	83.05	51.45	67.97	328.52	108.89
B (ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
C (i)	Others (Revaluation of Tangible Fixed Assets) AL UK	-	-	-	-	-
XI	Total Other Comprehensive Income	221.77	57.62	229.84	462.47	226.10
XII	Total comprehensive income for the period (VII + IX)	412.00	408.53	212.89	1,473.70	(153.08)
XIII	Profit / (Loss) Attributable to :					
	Owners of the Company	190.25	350.90	(16.95)	1,011.25	(379.18)
	Non- Controlling Interest	-	-	-	-	-
XIV	Total comprehensive income attributable to					
	Owners of the Company	412.00	408.53	212.88	1,473.71	(153.09)
	Non- Controlling Interest	-	-	-	-	-
XV	Paid up Equity Share Capital (Face Value of ₹ 10 each)	1,234.16	1,234.16	1,234.16	1,234.16	1,234.16
XVI	Reserves other than Revaluation Reserve (As per Balance Sheet)	7,689.44	7,138.46	5,668.04	7,689.44	5,668.94
XVII	Earnings per equity share (of ₹ 10 each)					
	Basic & Diluted (in ₹)	1.54	2.84	(0.14)	8.19	(3.07)

Notes

- The above audited consolidated financial results have been reviewed by the Audit committee on 21st May 2026 and approved by the Board of Directors of the company at their meeting held on 22nd May 2026.
- The Consolidated financial results are prepared in accordance with Indian Accounting Standards ("Ind AS"), the provisions of the Companies Act, 2013 ("the Companies Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 9 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Group has operations in India and UK which are classified as separate geographical segments as provided in Ind AS 108.
- The Company granted Employee Stock Option ("ESOP") to select employees in February 2025 (Tranche 1) and March 2026 (Tranche 2). In accordance with the applicable accounting standards, the ESOP compensation expense is being amortized over the three-year vesting period. Accordingly, employee benefit expenses for the current quarter include a non-cash charge of Rs.227.80 Lakhs towards ESOP amortization, and cumulatively a non-cash charge of Rs.620.08 Lakhs for the year ended March 31, 2026. (Comparatively the year ended March 31, 2025 had a non-cash charge of Rs. 74.95 Lakhs).
- Previous period / year figures have been regrouped / reclassified to make them comparable with those of current period.
- The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the current financial year. [As laid down in the regulation 33(3)(e) of SEBI (Listing Obligations and Disclosures Regulations, 2015)]



For S & S Power Switchgear Limited

 Krishnakumar Rajanathan
 Managing Director
 DIN No. 03850343

C.N.S.V

Segment Reporting:

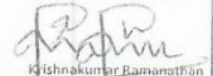
The Group has operations in India and UK which are classified as separate geographical segments as provided in Ind AS 108.

Details of Geographical segments are provided below:

(₹ in Lakhs)

Particulars	For the Quarter ended			For the Year Ended	
	31st Mar, 2026 (Audited)	31st Dec, 2025 (Unaudited)	31st Mar, 2025 (Audited)	31st Mar, 2026 (Audited)	31st Mar, 2025 (Audited)
Segment Revenue:					
India Segment	3,292.70	3,317.90	2,210.76	11,039.70	6,441.12
UK Segment	3,264.49	4,760.25	3,466.90	15,844.31	12,455.08
Subtotal	6,557.19	8,078.15	5,677.66	26,884.01	18,896.20
Less: Inter segment revenue	52.99	51.01	46.85	204.73	152.99
Total Revenue	6,504.20	8,027.14	5,630.81	26,679.28	18,743.21
Results:					
India	390.49	134.48	(342.24)	483.43	(1,044.38)
UK	-204.76	311.68	159.62	77.51	574.93
Unallocable	-	-	-	-	-
Profit/(Loss) before tax	185.73	446.16	(182.62)	560.94	(469.45)
Segment Assets					
India	11,474.54	10,148.07	8,226.18	11,474.54	8,226.18
UK	15,867.18	13,047.93	13,760.01	15,867.18	13,760.01
Total	27,341.73	23,196.05	21,986.19	27,341.73	21,986.19
Segment Liabilities					
India	5,549.60	5,013.97	3,851.77	5,549.60	3,851.77
UK	12,868.54	9,809.46	11,231.32	12,868.54	11,231.32
Total	18,418.14	14,823.43	15,083.09	18,418.14	15,083.09
Capital Employed (Segment Assets-Segment Liabilities)					
India	5,924.94	5,134.10	4,374.40	5,924.94	4,374.41
UK	2,998.65	3,238.53	2,528.70	2,998.65	2,528.70
Total	8,923.59	8,372.62	6,903.10	8,923.59	6,903.10

For S & S Power Switchgear Limited


Kishnakumar Bamanathan
Managing Director
DIN No: 08880943



C.N. SV

Independent Auditor's Report on Audit of the Standalone Financial Results of S & S Power Switchgear Limited for the Quarter and Year ended 31 March, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of S & S Power Switchgear Limited

Report on Audit of Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results of S & S Power Switchgear Limited ("the Company") for the quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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, the Statement:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter and year ended March 31, 2026

Basis For Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Acts 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.



Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

The Statement has been prepared on the basis of the Standalone Financial Statements for the year ended March 31, 2026. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these Standalone Financial Results that give a true and fair view, of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of 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 the Standalone Financial Results, the Management and 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 Management and the Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the 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 Standards on Audit (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 Standards on Auditing (SAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone 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;

- Obtain an understanding of internal controls 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 through a separate report on the complete set of Standalone Financial Statements on whether the company has adequate internal financial controls with reference to Standalone Financial Statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Standalone Financial Results made by the Management and the Board of Directors;
- Conclude on the appropriateness of the Management's and Board of Director's 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 Company's ability to continue as a going concern. 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 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;
- 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the financial statements.

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 Matter

The accompanying Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which are subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the Audit of the Standalone Financial Results for the year ended March 31, 2026 is not modified in respect of this matter.

For **CNK & Associates LLP**
Chartered Accountants
Firm Registration No. 101961W/W100036

Uttamchand Jain

Uttamchand Jain

Partner

Membership Number: 205976

UDIN: 26205976LZHSS4109

Place: Chennai

Date: 22nd May 2026



STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MAR, 2026

(₹ in Lakhs)


Sr. No.	Particulars	For the Quarter ended			Full Year ended	
		31st Mar, 2026	31st Dec, 2025	31st Mar, 2025	31st Mar, 2026	31st Mar, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Income					
a)	Revenue From Contracts with Customers (Net of Discounts & Rebates)	-	-	0.70	-	9.73
b)	Other Operating Revenues	104.37	102.74	97.36	411.71	375.94
	Total Revenue from Operations	104.37	102.74	98.06	411.71	385.67
II	Other Income	185.94	28.75	0.32	218.96	38.05
III	Total Income (I+II)	290.31	131.49	98.38	630.67	423.72
IV	EXPENSES					
a)	Cost of materials consumed	-	-	-	10.02	34.02
b)	Changes in Inventories of Finished goods and WIP	0.01	-	-	1.17	13.95
c)	Employee benefits expense	129.51	166.45	97.21	562.55	253.56
d)	Finance costs	61.43	59.81	55.46	232.29	207.63
e)	Depreciation and Amortization expense	1.31	2.28	9.91	8.13	36.05
f)	Other expenses	80.99	33.70	103.49	241.15	282.80
	Total expenses	273.24	262.24	266.07	1,055.30	828.01
V	Profit/(loss) before tax (III-IV)	17.07	(130.75)	(167.69)	(424.63)	(404.29)
VI	Profit/(loss) before tax (V-VI)	17.07	(130.75)	(167.69)	(424.63)	(404.29)
VII	Tax expense:					
(1)	Current tax	-	-	-	-	-
(2)	Deferred tax	11.72	0.22	37.58	(268.93)	28.92
(3)	Short/Excess Provision of earlier years	-	-	-	-	-
(4)	MAT Credit Entitlement	-	-	-	-	-
VIII	Net Profit/(Loss) after Tax for the period (V-VI)	5.35	(130.97)	(205.27)	(155.70)	(433.21)
IX	Other Comprehensive Income					
A (i)	Items that will not be reclassified to profit or loss					
-	Remeasurement of Defined benefit plans	(4.57)	(0.85)	(14.59)	(5.42)	0.07
A (ii)	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
-	Remeasurement of Defined benefit plans	1.19	0.22	3.79	1.41	(0.02)
X	Total other comprehensive income (A (i - ii))	(3.38)	(0.63)	(10.80)	(4.01)	0.05
XI	Total comprehensive income for the period (VII + IX)	1.97	(131.60)	(216.07)	(159.71)	(433.16)
XII	Paid up Equity Share Capital (Face Value of ₹ 10 each)	1,234.16	1,234.16	1,234.16	1,234.16	1,234.16
XIII	Other Equity	9,701.93	9,560.99	9,314.89	9,701.93	9,314.89
XIV	Earnings per equity share (of ₹ 10 each) Basic & Diluted (In ₹)	0.04	(1.06)	(1.66)	(1.26)	(3.51)

Notes :

- 1 The above audited standalone financial results have been reviewed by the Audit committee on 21st May 2026 and approved by the Board of Directors of the company at their meeting held on 22nd May 2026
- 2 This statement has been prepared in accordance with the companies (Indian Accounting standard) Rules 2015, (IND AS) prescribed under section 133 of the companies Act ,2013.
- 3 The Company operates in Single segment namely Manufacture of electrical equipment for transmission and distribution of power.
- 4 The Company granted Employee Stock Option ("ESOP") to select employees in February 2025 (Tranche 1) and March 2026 (Tranche 2). In accordance with the applicable accounting standards, the ESOP compensation expense is being amortized over the three-year vesting period. Accordingly, employee benefit expenses for the current quarter include a non-cash charge of Rs.83.77 Lakhs towards ESOP amortization, and cumulatively a non-cash charge of Rs.330.76 Lakhs for the year ended March 31 2026. (Comparatively the year ended March 31, 2025 had a non-cash charge of Rs. 42.21 Lakhs).
- 5 The previous quarter's/year's figures have been regrouped/rearranged wherever necessary to make it comparable with Current quarter/year.
- 6 The figures of last quarter are the balancing figures between audited figures in respect of the year ended and the published year-to-date figures upto the third quarter of the current financial year. (As laid down in the regulation 33(3)(e) of SEBI (Listing Obligations and Disclosures Regulations, 2015)



For S & S Power Switchgear Limited


 Krishnakumar Ramanathan
 Managing Director
 DIN No. 08880943

2-N. J. S.

S & S POWER SWITCHGEAR LIMITED
 Reg Office : Plot No. 14, CMDA Industrial Area Chithamanur Village,
 Maraimalai Nagar - 603209 Kanchipuram District Tamilnadu
 Website: www.sspower.com CIN : L31200TN1975PLC006966

STANDALONE STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31st MAR, 2026

(₹ in Lakhs)

Sr. No.	Particulars	As at 31st Mar, 2026 (Audited)	As at 31st Mar, 2025 (Audited)
ASSETS			
(1)	Non-current assets		
(a)	Property, Plant and Equipment	2.53	2.45
(b)	Other Intangible assets	1.49	9.06
(c)	Investments in Subsidiaries	8,042.14	8,042.14
(d)	Financial Assets		
	(i) Non Current Deposits	22.92	22.04
	(ii) Non Current Loans	4,359.54	4,558.53
(e)	Deferred tax assets (net)	294.94	24.61
(f)	Non-Current tax assets	2.20	1.20
(2)	Current assets		
(a)	Inventories	-	11.18
(b)	Financial Assets		
	(i) Trade receivables	445.66	72.85
	(ii) Cash and cash equivalents	4.12	31.71
	(iii) Bank balances other than (ii) above	-	-
(c)	Current Tax Assets (Net)	108.45	104.00
(d)	Other current assets	242.23	27.38
Total Assets		13,526.22	12,907.15
EQUITY AND LIABILITIES			
(1)	Equity		
(a)	Equity Share capital	1,234.16	1,234.16
(b)	Other Equity	9,701.93	9,314.86
Total Equity		10,936.09	10,549.02
(2)	Non-current liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	2,252.00	2,052.00
	(ii) Lease Liability	-	-
(b)	Provisions	189.10	179.87
(3)	Current liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	-	49.46
	(ii) Trade payables	-	-
	Total Outstanding Dues of Micro, Medium & Small Enterprises	1.77	1.48
	Total Outstanding Dues of Creditors other than Micro, Medium & Small Enterprises	77.06	37.17
	(iii) Lease Liability - Current	-	-
(b)	Provisions	-	0.01
(c)	Other current liabilities	70.21	38.14
Total Equity and Liabilities		13,526.22	12,907.15



For S&S Power Switchgear Limited


 Krishnakumar Ramathan
 Managing Director
 DIN No: 08880943

2-N. 8/5

STANDALONE STATEMENT OF AUDITED CASH FLOW FOR THE PERIOD ENDED 31st MAR, 2026

(₹ in Lakhs)			
Sr. No.	Particulars	Year Ended 31st Mar, 2026	Year Ended 31st Mar, 2025
		Audited	Audited
A	Cash flow from operating activities		
	Net Profit before Tax	(424.63)	(404.29)
	Adjustments for:		
	Finance costs	232.29	207.63
	Depreciation and amortisation expense	8.13	36.05
	Employee stock option expense	330.76	42.21
	Interest income	(0.37)	(32.16)
	Fair valuation of Lease rental deposit	-	(2.03)
	Exceptional Items - Gain on disposal of Property, Plant and equipment	-	(1.52)
	Net gains on foreign currency transactions and translation-Unrealised	(30.19)	(2.34)
	Operating profit before working capital changes	115.99	(156.45)
	Movements in working capital:		
	(Increase)/decrease in inventories	11.18	47.85
	(Increase)/decrease in trade receivables	(372.81)	(56.76)
	(Increase)/decrease in other assets	(214.85)	(6.59)
	(Increase)/decrease in other non-current assets	(1.00)	(0.08)
	Increase /(decrease) in Provisions	9.22	4.32
	Increase /(decrease) in trade payables	40.17	(45.64)
	Increase /(decrease) in other liabilities	32.07	(2.08)
	Total Movements in working capital:	(496.03)	(58.98)
	Cash generated from operations	(380.04)	(215.43)
	Add/(Less):		
	Direct Taxes paid (net of refund)	(10.76)	13.80
	Net cash from operating activities (A)	(390.80)	(201.63)
B	Cash flows from investing activities		
	Payment for Property, Plant and Equipment	(0.63)	0.14
	Payment for intangible assets	-	-
	Proceeds from sale of property, plant and equipment	-	-
	Loans repaid to subsidiary	-	-
	Interest received	0.37	34.19
	Deposits with other than Financial Institutions	-	19.17
	Investment in Subsidiaries	-	(5,314.49)
	Investment in Bank Deposit	-	-
	Net cash (used in) investing activities (B)	(0.26)	(5,261.00)
C	Cash flow from financing activities		
	Borrowings from related parties	150.55	240.77
	Loan Repaid by/(Loan to) Subsidiaries	(232.30)	(207.63)
	Interest paid	199.00	(3,640.63)
	Re-payment of Borrowings	-	(26.11)
	Payment of Lease Liability	-	9,089.49
	Proceeds from fresh issue of Equity Shares including Premium	216.03	32.95
	ESOP shares issued to employees of subsidiary companies	30.19	3.36
	Foreign Currency exchange fluctuations	363.46	5,492.66
	Net cash (used in) financing activities (C)	363.46	5,492.66
	NET INCREASE IN CASH AND CASH EQUIVALENTS ((A) + (B) + (C))	(27.59)	30.03
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		
	Balances with banks in current accounts and deposit accounts	31.71	1.68
	Cash on hand	-	-
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	31.71	1.68
	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		
	Balances with banks in current accounts and deposit accounts	4.12	31.71
	Cash on hand	-	-
	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4.12	31.71

Notes:

- 1 The Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting Standards (IND AS 7)- Statement of Cash Flow.
- 2 The Figures in brackets represents cash outflow.
- 3 Previous period figures have been regrouped/ reclassified, wherever necessary to confirm to current year presentation.



For S&S Power Switchgear Limited

Krishnakumar Ramanaathan
 Managing Director
 DIN No: 08880943

C.N.S.



22nd May 2026

<p>TO, THE LISTING DEPARTMENT, BSE LIMITED, P.J. TOWERS, DALAL STREET, FORT, MUMBAI – 400 001, MAHARASHTRA</p> <p>BSE SCRIP CODE: 517273</p>	<p>TO, THE MANAGER – LISTING NATIONAL STOCK EXCHANGE OF INDIA LTD, EXCHANGE PLAZA, BANDRA – KURLA COMPLEX, BANDRA(EAST), MUMBAI – 400 051, MAHARASHTRA</p> <p>NSE SYMBOL: S&SPOWER</p>
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Sub: Declaration for audit reports with unmodified opinion(s) - Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 -

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby declares that the Statutory Auditors, M/s CNK & Associates LLP, Chartered Accountants, have issued the Audit Reports with unmodified opinion on the Standalone and Consolidated Financial Results of the Company for the Financial Year ended 31st March, 2026.

For S & S Power Switchgear Limited

C N Sathyanarayanan
Chief Financial Officer

S&S Power Switchgear Limited

Plot No.14, CMDA Industrial Area - II, Chithamanur Village, Maraimalai Nagar, Chengalpattu District, Chennai - 603 209, Tamil Nadu, India
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