



**SWITCHING  
TECHNOLOGIES  
GUNTHER LTD.**

REGISTERED OFFICE & WORKS :  
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GSTIN : 33AAACS5033J1ZL

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Ref: BSE/SEC/210-211/2025  
Date: 16th July, 2025

// Through BSE Listing Centre Online//

The Corporate Relationship Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400 001

BSE CODE: 517201

Dear Sir/Madam,

Sub: Unaudited Standalone Financial Results for the Quarter ended 30<sup>th</sup> June, 2025  
Ref: Regulation 33 of the SEBI (LODR) Regulations, 2015

We wish to inform you that at the meeting of the Board of Directors of the Company held today i.e. on Wednesday the 16<sup>th</sup> July, 2025, the Board of Directors have considered and approved the Unaudited Standalone Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2025. The said unaudited financial results were reviewed by the Audit Committee and thereafter approved by the Board.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, statement showing the Unaudited Standalone Financial Results for the quarter ended 30<sup>th</sup> June, 2025 and Limited Review Report from the Auditor are attached herewith.

We request you to take the above on record.

Thanking You,

Yours faithfully,

For SWITCHING TECHNOLOGIES GUNTHER LIMITED

S.Ramesh

Company Secretary and Compliance Officer

Statement of Unaudited Standalone Financial Results for the Quarter Ended June 30,2025 (Rs. in Lakhs)					
Sl.No	PARTICULARS	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		(1)	(2)	(3)	(4)
	Income				
I	Revenue from Operation	201.48	187.23	186.25	771.93
II	Other Income	-	0.63	2.73	1.29
III	<b>Total Revenue (I+II)</b>	<b>201.48</b>	<b>187.86</b>	<b>188.98</b>	<b>773.22</b>
IV	Expenses :				
	(a) Cost of Material Consumed	131.02	123.42	144.04	564.86
	(b) Purchase of Stock in Trade	-	-	-	-
	(c) Changes in Inventories of Finished goods, WIP & Stock in trade	3.91	(16.92)	(16.53)	(6.67)
	(d) Employees benefits expenses	148.12	153.42	147.55	593.11
	(e) Finance Cost	-	-	-	-
	(f) Depreciation and amortisation expenses	1.79	1.03	2.07	7.36
	(g) Other Expenses	84.93	63.59	74.85	283.53
	<b>Total Expenses</b>	<b>369.17</b>	<b>324.54</b>	<b>351.98</b>	<b>1,442.19</b>
V	<b>Profit before Exceptional Items and tax(III-IV)</b>	<b>(167.69)</b>	<b>(136.68)</b>	<b>(163.00)</b>	<b>(668.97)</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit before tax(V-VI)</b>	<b>(167.69)</b>	<b>(136.68)</b>	<b>(163.00)</b>	<b>(668.97)</b>
VIII	Tax Expenses :				
	Deferred Tax	-	-	-	-
IX	<b>Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(167.69)</b>	<b>(136.68)</b>	<b>(163.00)</b>	<b>(668.97)</b>
X	Profit / (Loss) from discontinuing operations	-	-	-	-
XI	Tax expenses of discontinuing operations	-	-	-	-
XII	<b>Profit / (Loss) from discontinuing operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Net Profit / (Loss) for the period (XI+XII)</b>	<b>(167.69)</b>	<b>(136.68)</b>	<b>(163.00)</b>	<b>(668.97)</b>
	Other Comprehensive Income				
	(a) Items that will not be reclassified to Profit or Loss	0.000	0.000	0.000	0.000
	Re-measurement gains/ (losses) on post employment benefit plans	0.000	(44.73)	0.000	(44.73)
	(b) Items that will be reclassified to Profit or Loss	0.000	0.000	0.000	0.000
	Others	0.000	0.000	0.000	0.000
XIV	<b>Total-Other Comprehensive Income</b>	<b>0.000</b>	<b>(44.73)</b>	<b>0.000</b>	<b>(44.73)</b>
XV	<b>Total Comprehensive Income for the Period (XIII+XIV) comprising Profit/(Loss) and other Comprehensive Income for the period</b>	<b>(167.69)</b>	<b>(181.41)</b>	<b>(163.00)</b>	<b>(713.70)</b>
	Equity Share Capital (Face Value of Rs.10/- each)	245.000	245.000	245.000	245.000
	Reserves (excluding Revaluation reserves) as shown in the Audited Balance Sheet of the Previous Year	(1,526.19)	(1,526.19)	(812.49)	(1,526.19)
XVI	Earning per equity share (For continuing operation):				
	1)Basic	(6.84)	(5.58)	(6.65)	(27.30)
	2)Diluted	(6.84)	(5.58)	(6.65)	(27.30)
XVII	Earning per equity share:(For Discontinued operation):				
	1)Basic	0.000	0.000	0.000	0.000
	2)Diluted	0.000	0.000	0.000	0.000
XVIII	Earning per equity share (For continuing & discontinued operation):				
	1)Basic	(6.84)	(5.58)	(6.65)	(27.30)
	2)Diluted	(6.84)	(5.58)	(6.65)	(27.30)

Sl.No	PARTICULARS	Quarter Ended		Year Ended	
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)

Notes :

- 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 16.07.2024.
- 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 & Ball 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 below:

Particulars	Rs. In Lakhs	
	Quarter Ended	
	30/06/2025	30/06/2024
Net Profit as reported under previous GAAP	(167.69)	(163.00)
Add/Less) : Ind AS Adjustments	-	-
Net Profit under Ind AS as reported	(167.69)	(163.00)
Other Comprehensive Income	-	-
<b>Total Comprehensive Income for the period</b>	<b>(167.69)</b>	<b>(163.00)</b>

- 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 has incurred net loss of Rs. 167.69 Lakhs during the quarter ended June 30, 2025 and as of that date, the Company's accumulated losses aggregate to Rs. 1693.88 Lakhs resulting in complete erosion of its net worth. Further, as of that date, Company's current liabilities exceeded its current assets by Rs. 834.76 Lakhs. The Company's financial statement has been prepared on going concern basis.
- The above Financial Results are available in the Company's Website.

Place: Chennai-45  
Date : 16.07.2025

For Switching Technologies Gunther Limited

  
C.CHANDRACHUDAN  
Managing Director

  
K.MANI  
Non Executive Director

**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 ended on June 30, 2025 (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) Material uncertainty related to Going Concern**

We draw attention to the Note 6 in the Financial Statements. The company has incurred net loss of Rs. 167.69 Lakhs during the quarter year ended June 30, 2025 and as of that date, the Company's accumulated losses aggregate to Rs. 1693.88 Lakhs resulting in complete erosion of its net worth. Further, as of that date, Company's current liabilities exceed its current assets by Rs. 834.76 Lakhs. These factors along with other matters as set forth in said notes cast material uncertainty about the Company's ability to continue as a going concern in the foreseeable future. However, the Company's financial statement has been prepared on going concern basis as disclosed by management in said note. Our opinion is not modified in respect of this matter.

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



**Varad V. Kale**  
Partner

Membership No: 535462  
UDIN: 25535462BMGXFK3254



Place: New Delhi  
Date: July 16, 2025



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CIN : L29142TN1988PLC016647  
GSTIN : 33AAACS5033J1ZL**

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**(B) STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.**

**--Not Applicable--**

**(C)FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES**

**There is no default on loans and debt securities during the Quarter ended June 30, 2025**

**(D)FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS  
(applicable only for half-yearly filings i.e. 2<sup>nd</sup> and 4<sup>th</sup> quarter)**

**--NOT APPLICABLE--**

**(E) STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS – Applicable only for Annual Filing i.e., 4<sup>th</sup> quarter**

**---NOT APPLICABLE---**