

Integrated Filing (Finance) Ind AS

SWITCHING TECHNOLOGIES GUNTHER LTD

General Information

| | |
|--|-----------------------|
| Scrip code* | 517201 |
| NSE Symbol* | NOTLISTED |
| MSEI Symbol* | NOTLISTED |
| ISIN* | INE311D01017 |
| Type of company | Main Board |
| Class of security | Equity |
| Date of start of financial year | 01-04-2025 |
| Date of end of financial year | 31-03-2026 |
| Date of board meeting when results were approved | 16-07-2025 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 08-07-2025 |
| Description of presentation currency | INR |
| Level of rounding | Lakhs |
| Reporting Type | Quarterly |
| Reporting Quarter | First quarter |
| Nature of report standalone or consolidated | Standalone |
| Whether results are audited or unaudited for the quarter ended | Unaudited |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended | |
| Segment Reporting | Single segment |
| Description of single segment | Electronic Components |
| Start date of board meeting | 16-07-2025 |
| Start time of board meeting | 15:00:00 |
| End date of board meeting | 16-07-2025 |

| | | |
|---|-----------------------------------|------------------------|
| End time of board meeting | 15:30:00 | |
| Whether cash flow statement is applicable on company | | |
| Type of cash flow statement | | |
| Declaration of unmodified opinion or statement on impact of audit qualification | Declaration of unmodified opinion | |
| Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter? | false | |
| No. of times funds raised during the quarter | | |
| Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity? | false | Textual Information(1) |

Text Block

| | |
|---------------------------|---|
| Textual Information(1) | <p>1.The above unaudited results were approved and taken on record by the Board of Directors at the meeting held on 16th July,2025.</p> <p>2.The Company operates only in one segment-Reed Switches</p> |
|---------------------------|---|

Financial Results - Ind-AS

Amount in (Lakhs)

| | Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|--------|---|---------------------------------------|--|
| | Date of start of reporting period | 01-04-2025 | 01-04-2025 |
| | Date of end of reporting period | 30-06-2025 | 30-06-2025 |
| | Whether results are audited or unaudited | Unaudited | Unaudited |
| | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 1 | Income | | |
| | Revenue from operations | 201.48 | 201.48 |
| | Other income | 0.00 | 0.00 |
| | Total income | 201.48 | 201.48 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 131.02 | 131.02 |
| (b) | Purchases of stock-in-trade | 0.00 | 0.00 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 3.91 | 3.91 |
| (d) | Employee benefit expense | 148.12 | 148.12 |
| (e) | Finance costs | 0.00 | 0.00 |
| (f) | Depreciation, depletion and amortisation expense | 1.79 | 1.79 |
| (g) | Other Expenses | | |
| 1 | Other Expenses | 84.33 | 84.33 |
| | Total other expenses | 84.33 | 84.33 |
| | Total expenses | 369.17 | 369.17 |
| | Total profit before exceptional items and tax | (167.69) | (167.69) |
| 4 | Exceptional items | 0.00 | 0.00 |

| | | | |
|----|--|----------|----------|
| 5 | Total profit before tax | (167.69) | (167.69) |
| 6 | Tax expense | | |
| 7 | Current tax | 0.00 | 0.00 |
| 8 | Deferred tax | 0.00 | 0.00 |
| 9 | Total tax expenses | 0.00 | 0.00 |
| 10 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0.00 | 0.00 |
| 11 | Net Profit Loss for the period from continuing operations | (167.69) | (167.69) |
| 12 | Profit (loss) from discontinued operations before tax | 0.00 | 0.00 |
| 13 | Tax expense of discontinued operations | 0.00 | 0.00 |
| 14 | Net profit (loss) from discontinued operation after tax | 0.00 | 0.00 |
| 15 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0.00 | 0.00 |
| 16 | Total profit (loss) for period | (167.69) | (167.69) |
| 17 | Other comprehensive income net of taxes | 0.00 | 0.00 |
| 18 | Total Comprehensive Income for the period | (167.69) | (167.69) |
| 19 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | | |
| | Total profit or loss, attributable to non-controlling interests | | |
| 20 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | | |
| 21 | Details of equity share capital | | |
| | Paid-up equity share capital | 245.00 | 245.00 |
| | Face value of equity share capital | 10.00 | 10.00 |
| 22 | Reserves excluding revaluation reserve | | |
| 23 | Earnings per share | | |
| i | Earnings per equity share for continuing operations | | |
| | Basic earnings (loss) per share from continuing operations | (6.84) | -6.84 |
| | Diluted earnings (loss) per share from continuing operations | (6.84) | -6.84 |
| ii | Earnings per equity share for discontinued operations | | |
| | Basic earnings (loss) per share from discontinued operations | 0.00 | 0.00 |
| | Diluted earnings (loss) per share from discontinued operations | 0.00 | 0.00 |

| | | | |
|-----|---|--------|------------------------|
| iii | Earnings per equity share (for continuing and discontinued operations) | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | (6.84) | -6.84 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | (6.84) | -6.84 |
| 24 | Debt equity ratio | | |
| 25 | Debt service coverage ratio | | |
| 26 | Interest service coverage ratio | | |
| 27 | Remarks for debt equity ratio | | |
| 28 | Remarks for debt service coverage ratio | | |
| 29 | Remarks for interest service coverage ratio | | |
| 30 | Disclosure of notes on financial results | | Textual Information(1) |

Text Block

| | |
|-----------------------------------|--|
| Textual Information(1) | 1.The above unaudited results were approved and taken on record by the Board of Directors at the meeting held on 16th July,2025. 2.The Company operates only in one segment-Reed Switches |
|-----------------------------------|--|

Other Comprehensive Income

Amount in (Lakhs)

| Particulars | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
|---|---------------------------------------|--|
| Date of start of reporting period | 01-04-2025 | 01-04-2025 |
| Date of end of reporting period | 30-06-2025 | 30-06-2025 |
| Whether results are audited or unaudited | Unaudited | Unaudited |
| Nature of report standalone or consolidated | Standalone | Standalone |
| Other comprehensive income [Abstract] | | |
| 1 Amount of items that will not be reclassified to profit and loss | | |
| Total Amount of items that will not be reclassified to profit and loss | | |
| 2 Income tax relating to items that will not be reclassified to profit or loss | | |
| 3 Amount of items that will be reclassified to profit and loss | | |
| Total Amount of items that will be reclassified to profit and loss | | |
| 4 Income tax relating to items that will be reclassified to profit or loss | | |
| 5 Total Other comprehensive income | | |

Details of Impact of Audit Qualification

| Whether results are audited or unaudited | | | Unaudited |
|---|-------------------|--|-----------------------------------|
| Declaration of unmodified opinion or statement on impact of audit qualification | | | Declaration of unmodified opinion |
| Auditor's opinion | | | |
| Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results | | | true |
| Sr.No | Audit firm's name | Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI | Certificate valid upto |
| 1 | V.V.KALE & CO | true | 31-03-2026 |