SWITCHING TECHNOLOGIES GUNTHER LTD.

REGISTERED OFFICE & WORKS :
B-9 & B-10, Special Economic Zone (MEPZ)
Kadapperi, Tambaram, Chennai- 600 045.
Phone: 4321 9096/226 22460
Fax : 91 - 44 - 22628271
E - Mail : stgindia@stg-india.com
CIN : L29142TN1988PLC015647
GSTIN : 33AAACS5033J1ZL

420

Ref: BSE/SEC/420/2025 // Through BSE Listing Centre Online//
Date: 17th October, 2025

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 and half year ended 30th September, 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 Friday the 17th October, 2025, the Board of Directors have considered and approved the Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 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 and half year ended 30th September, 2025 Limited Review Report from the Auditor, Cash Flow Statement and Statement of Assets and Liabilities 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

SWITCHING TECHNOLOGIES GUNTHER LIMITED

Regd. Office : B9 & B10, Special Economic Zone , MEPZ
Kadaperi ,Tambaram, Chennai 600 045.
CIN: L29142TN1988PLC015647
Email_id : stgindia@stg-india.com Website: www.switchingtechnologiesguntherltd.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30,2025 (Rs. In Lakhs)

Sl.No	PARTICULARS	Quarter Ended			Half yearly		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from Operation	221.80	201.48	197.81	423.27	384.05	771.93
II	Other Income	-	-	3.71	-	6.44	1.29
III	**Total Revenue (I+II)**	**221.80**	**201.48**	**201.52**	**423.27**	**390.49**	**773.22**
IV	**Expenses :**						
	(a) Cost of Material Consumed	166.16	131.02	158.94	297.18	302.98	564.86
	(b) Purchase of Stock in Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished goods, WIP & Stock in trade	-19.99	3.91	12.46	-16.08	-4.07	-6.67
	(d) Employees benefits expenses	146.23	148.12	141.84	294.35	289.39	593.11
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortisation expenses	1.83	1.79	2.12	3.61	4.18	7.36
	(g)Other Expenses	102.26	84.33	77.49	186.59	152.34	283.53
	Total Expenses	**396.49**	**369.17**	**392.85**	**765.66**	**744.82**	**1,442.19**
V	**Profit before Exceptional Items and tax(III-IV)**	**-174.69**	**-167.69**	**-191.33**	**-342.38**	**-354.33**	**-668.98**
VI	**Exceptional Items**	-	-	-	-		-
VII	**Profit before tax(V-VI)**	**-174.69**	**-167.69**	**-191.33**	**-342.38**	**-354.33**	**-668.98**
VIII	**Tax Expenses :**						-
	Deferred Tax	-	-	-	-	-	-
IX	**Profit /(Loss)for the period from continuing operations (VII-VIII)**	**-174.69**	**-167.69**	**-191.33**	**-342.38**	**-354.33**	**-668.98**
X	**Profit /(Loss) from discontinuing operations**	-	-	-			-
XI	**Tax expenses of discontinuing operations**	-	-	-			-
XII	**Profit /(Loss) from discontinuing operations (after tax) (X-XI)**	-	-	-			-

XIII	**Net Profit /(Loss)for the period (XI+XII)**	**-174.69**	**-167.69**	**-191.33**	**-342.38**	**-354.33**	**-668.98**
	Other Comprehensive Income						
	(a) Items that will not be reclassified to Profit or Loss	0.000	0.000	0.000	0.000	0.000	0.000
	Less:Income Tax relating to items that will not be reclassified to Profit or Loss	0.000	0.000	0.000	0.000	0.000	(44.73)
	(b) Items that will be reclassified to Profit or Loss	0.000	0.000	0.000	0.000	0.000	0.000
	Less:Income Tax relating to items that will be reclassified to Profit or Loss	0.000	0.000	0.000	0.000	0.000	0.000
XIV	**Total-Other Comprehensive Income**	0.000	0.000	0.000	0.000	0.000	(44.73)
XV	**Total Comprehensive Income for the Period (XIII+XIV) comprising Profit/(Loss) and other Comprehensive Income for the period**	**-174.69**	**-167.69**	**-191.33**	**-342.38**	**-354.33**	**-713.71**
	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	**-1,526.19**	**-1,526.19**	**-812.49**	**-1,526.19**	**-812.49**	**-1,526.19**
XVI	Earning per equity share (For continuing operation):						
	1)Basic	-7.13	-6.84	-7.81	-13.97	-14.46	-27.31
	2)Diluted	-7.13	-6.84	-7.81	-13.97	-14.46	-27.31
XVII	Earning per equity share:(For Discontinued operation):						
	1)Basic	0.000	0.000	0.000	0.000	0.000	0.000
	2)Diluted	0.000	0.000	0.000	0.000	0.000	0.000
XVIII	Earning per equity share (For continuing & discontinued operation):						
	1)Basic	-7.13	-6.84	-7.81	-13.97	-14.46	-27.31
	2)Diluted	-7.13	-6.84	-7.81	-13.97	-14.46	-27.31

** Balances of reserves for the quarter and half year ended September 30, 2025 and quarter ended June 30, 2025 represents balances as per the audited Balance Sheet for the year ended March 31, 2025 and balances for the quarter and half year ended September 30, 2024 represents balances as per the audited Balance Sheet for the year ended March 31, 2025 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 17.10.2025.

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

3. The Company majorly operates in only one segment - Manufacture of Reed Switches, Proximity Switches & Ball Switches .

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:

Rs. In Lakhs

Particulars	Quarter Ended	
	30/09/2025	30/09/2024
Net Profit as reported under previous GAAP	(174.69)	(191.33)
Add/Less) : Ind AS Adjustments	-	-
Net Profit under Ind AS as reported	(174.69)	(191.33)
Other Comprehensive Income	-	-
Total Comprehensive Income for the period	**(174.69)**	**(191.33)**

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. The company has incurred net loss of Rs. 174.68 Lakhs during the quarter ended September 30, 2025 and as of that date, the Company's accumulated losses aggregate to Rs. 1868.57 Lakhs resulting in complete erosion of its net worth. Further, as of that date, Company's current liabilities exceeded its current assets by Rs. 1001.73 Lakhs. The Company's financial statement has been prepared on going concern basis.

7. During the Quarter ended 30 September 2025, the Company has received an offer from Canoli Manufacturing Private Limited ("Proposed Purchaser") to acquire its business understanding comprising of all assets, rights, interests, and Properties of every discription (Including but not limited to Immovable Assets, Leasd Premises, Movable Assets, Intellectual Property, Business Contracts, Approvals, Permits, Records, Identified Employees, and other assets used in or in relating to the business and as mutually Agreed between the Parties) & assumption of all liabilities as a Going Concern on a 'Slump Sale' basis, for a lump sum consideration as per fair valuation. Subsequently, the Company has appointed Mr. Gaurang Agarwal, Independent Registered Valuer, to assess the Fair value of the Business Undertaking of the Company as of September 12, 2025. The Valuation has been Undertaken for the purpose of identification of the fair value of the Business Undertaking of the Company in accordance with the terms of Regulation 37A of Securities Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations, 2025. As per the valuation report, the valuation of the business unit has been arrived at INR 4,18,04,500/- (Indian Rupees) Four Crores Eighteen Lakhs Four Thousand and five Hundred only). Accordingly, the cosideration for the sale of 'Business Undertaking' has been agreed at INR 4,20,00,000/-(Indian Rupees Four Crores Twenty Lakhs only). The Board Members has approved the offer in Board Meeting dated 24/09/2025 subject to approval from Sharheholders in EGM.

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

For Switching Technologies Gunther Limited

Place: Chennai-45
Date : 17.10.2025

C. CHANDRACHUDAN
Managing Director

K.MANI
NonExecutive Director

V.V.KALE
&COMPANY
CHARTERED ACCOUNTANTS

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, 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.

V.V. KALE & CO. CHARTERED ACCOUNTANTS New Delhi

Head Office : 16 A/20, W.E.A., Main Ajmal Khan Road, Karol Bagh, New Delhi-110 005
Tel : (91) (11) 2576 1916 / 2571 2222 / 2572 2222, E-mail : kalecos@vvkale.com

5. **Emphasis of Matter**

(i) **Material uncertainty related to Going Concern**

We draw attention to Note 6 in the Results. The company has incurred net loss of Rs. 191.33 Lakhs during the quarter ended September 30, 2024 and as of that date, the Company's accumulated losses aggregate to Rs. 1166.46 Lakhs resulting in complete erosion of its net worth. Further, as of that date, Company's current liabilities exceeded its current assets by Rs. 355.21 Lakhs. The Company's financial statement has been prepared on going concern basis as disclosed by management in said note.

(ii) **Proposed Business Transfer**

We draw attention to Note 7 in the Results. During the Quarter ended 30 September 2025, the Company has received an offer from Canoli Manufacturing Private Limited ("Proposed Purchaser") to acquire its business understanding comprising of all assets, rights, interests, and Properties of every description (Including but not limited to Immovable Assets, Leasd Premises, Movable Assets, Intellectual Property, Business Contracts, Approvals, Permits, Records, Identified Employees, and other assets used in or in relating to the business and as mutually Agreed between the Parties) & assumption of all liabilities as a Going Concern on a 'Slump Sale' basis, for a lump sum consideration as per fair valuation. Subsequently, the Company has appointed Mr. Gaurang Agarwal, Independent Registered Valuer, to assess the Fair value of the Business Undertaking of the Company as of September 12, 2025. The Valuation has been Undertaken for the purpose of identification of the fair value of the Business Undertaking of the Company in accordance with the terms of Regulation 37A of Securities Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations, 2025. As per the valuation report, the valuation of the business unit has been arrived at INR 4,18,04,500/- (Indian Rupees) Four Crores Eighteen Lakhs Four Thousand and five Hundred only). Accordingly, the consideration for the sale of 'Business Undertaking' has been agreed at INR 4,20,00,000/-(Indian Rupees Four Crores Twenty Lakhs only). The Board Members have approved the offer in Board Meeting dated 24 September 2025 subject to approval from Shareholders in EGM.

Our opinion is not modified in respect of above matters.

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

V.V. KALE & CO. New Delhi CHARTERED ACCOUNTANTS

Varad V. Kale
Partner
Membership No: 535462
UDIN: 25535462BMGXIP1369

Place: New Delhi
Date: 17 October, 2025

SWITCHING TECHNOLOGIES GÜNTHER LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

	Period ending September 30, (Rs. in Lakhs)	Period ending September 30, (Rs. in Lakhs)
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (loss) Before Tax	**-342.38**	**-354.33**
Adjustments for:		
Depreciation and amortization	3.61	4.18
Interest and finance charges	-	-
Interest income	-	
Operating Profit before Working Capital Changes	**(338.77)**	**(350.15)**
Adjustments for changes in working capital :		
(Increase)/decrease in trade receivables, loans & advances and other assets	-132.86	-316.02
Increase/(decrease) in trade payables, other liabilities and provisions	486.75	685.69
Cash Generated from Operations	**15.12**	**19.53**
Income taxes (paid)/refund received	-	-
Net Cashflow from Operating Activities	**15.12**	**19.53**
(B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	-3.69	-2.50
Interest received	-	-
Net Cashflow from Investing Activities	**(3.69)**	**(2.50)**
(C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from long term borrowings		
Proceeds from short term borrowings	-	-
Interest and finance charges	-	-
Net Cashflow from Financing Activities	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	**11.43**	**17.03**
Cash and bank balances at the beginning of the year	15.66	1.19
Cash and bank balances at the end of the year	**27.09**	**18.22**

ON BEHALF OF THE BOARD OF DIRECTORS

C. Chandrachudan
Managing Director

K.MANI
NonExecutive Director

Place: Chennai-45
Date : 17.10.2025

SWITCHING TECHNOLOGIES GÜNTHER LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2025

	As at 30-09-2025 (Rs. In Lakhs)	As at 31-03-2025 (Rs. in Lakhs)
ASSETS		
NON-CURRENT ASSETS		
(a) Property, Plant and Equipment	34.50	34.34
(b) Intangiable Assets	0.37	0.46
(c) Financial Assets		
(i) Others	23.30	28.31
(d) Other Non-Current Assets	0.00	1.22
	58.17	**64.33**
CURRENT ASSETS		
(a) Inventories	507.63	482.06
(b) Financial Assets		
(i) Trade Receivables	422.50	306.72
(ii) Cash and Cash Equivalents	27.09	15.66
(iii) Others	1.87	0.67
(c) Other Current Assets	8.31	11.77
	967.41	**816.88**
Interunit Balances (net)		
TOTAL ASSETS	**1,025.58**	**881.21**
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	245.00	245.00
(b) Other Equity	-1,868.57	-1,526.19
	-1,623.57	**-1,281.19**
LIABILITIES		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities	98.18	98.18
(b) Provisions	581.83	522.69
	680.01	**620.87**
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Trade Payables	886.01	865.68
(ii) Other Financial Liabilities	27.60	588.79
(b) Other Current Liabilities	1,045.68	9.18
(c) Provisions	9.85	77.87
	1,969.14	**1,541.53**
TOTAL EQUITY & LIABILITIES	**1,025.58**	**881.21**

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

C. Chandrachudan
Managing Director

K.MANI
NonExecutive Director

Place: Chennai-45
Date : 17.10.2025

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*)		Additional disclosure of related party transactions* — In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Additional disclosure of related party transactions* — Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (*see Note 7*)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured / unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Mr. S Ramesh	AEMPR9361K	Company Secretary	Remuneration	3.92	3.92	0.37	0.66	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Mr C. Chandrachudan	AFLPC6426L	Managing Director	Remuneration	3.25	3.25	0.54	0.55	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
3	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Ms T Nirmala	AMTPN4989Q	Chief Financial Officer	Remuneration	2.23	2.23	0.37	0.38	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
4	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Mr. Kasirajan Manoharan	AKYPM4587E	Executive Director	Remuneration	-	-	-	-	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
5	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Saimathy	AJOPG4820F	Independent Director	Director's Sitting fees	0.70	0.70	-	-	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
6	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Sharanbasaveshwar G Hiremath	AEZPC1913M	Independent Director	Director's Sitting fees	0.70	0.70	-	-	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
7	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Gunther America Inc.	AACCG5959M	Holding Company		-	-	-	-	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
8	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International, USA	NA	Fellow Subsidiaries with common Parent	Sale of Goods	355.67	355.67	-	-	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
9	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International, USA	NA	Fellow Subsidiaries with common Parent	Advance received for Sale of Goods	478.86	478.86	539.04	1,017.90	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
10	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International, USA	NA	Fellow Subsidiaries with common Parent	Purchase of Goods	267.31	267.31	515.07	378.19	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
11	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International, USA	NA	Fellow Subsidiaries with common Parent	Expense incurred by related party on behalf of the company	178.65	178.65	185.57	364.22	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
12	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International, USA	NA	Fellow Subsidiaries with common Parent	Write back of liabilities payable	-	-	-	-	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
13	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus Technologies, BVBA	NA	Fellow Subsidiaries with common Parent	Purchase of Goods	33.31	33.31	36.49	3.18	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
14	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus Europe Limited	NA	Fellow Subsidiaries with common Parent	Sale of Goods	24.62	24.62	306.72	331.34	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
15	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus Europe Limited	NA	Fellow Subsidiaries with common Parent	Purchase of Goods	6.43	6.43	72.68	79.11	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
16	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus International Belgium	NA	Fellow Subsidiaries with common Parent	Purchase of Goods	-	-	6.00	6.78	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
17	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus Electronics & Technologies India Private Limited	AACCC4637Q	Fellow Subsidiaries with common Parent	Sale of Goods	-	-	-	-	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
18	SWITCHING TECHNOLOGIES GÜNTHER LIMITED	AAACS5033J	Comus Electronics & Technologies India Private Limited	AACCC4637Q	Fellow Subsidiaries with common Parent	Purchase of Goods	-	-	-	-	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
	Total (of Note 6b)						1,355.65	1,355.65	1,662.87	2,182.31								

*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.