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

836

Ref: BSE/SEC/836/2026 **// Through BSE Listing Centre Online//**
Date: 13th February, 2026

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 nine months ended 31st December, 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 13th February, 2026, the Board of Directors have considered and approved the Unaudited Standalone Financial Results of the Company for the quarter and nine months ended 31st December, 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 and nine months ended 31st December, 2025 Limited Review Report from the Auditor 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

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 nine months ended on December 31, 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.

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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. 211.05 Lakhs during the quarter ended December 31, 2025 and as of that date, the Company's accumulated losses aggregate to Rs. 2079.63 Lakhs resulting in complete erosion of its net worth. Further, as of that date, Company's current liabilities exceeded its current assets by Rs. 1208.29 Lakhs. The Company's financial statement has been prepared on going concern basis as disclosed by management in said note.

(ii) **Change in Control / Management**

We draw attention to Note 7 to the Financial Results. Pursuant to Regulation 30 (read with Part A of Schedule III) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), an Share Purchase Agreement (SPA) has been signed between the existing Promoters of the Company - Guenther America Inc on Jan 24, 2026, pursuant to which the Acquirers- BBU Enterprises Private Limited, Touristas Horizons Private Limited, and Mr. Nikhil Pujari- propose to acquire up to 9,22,000 (Nine Lakhs Twenty-Two Thousand) equity shares representing 37.6327% (Thirty-Seven-point Six Three Two Seven percent) of paid up share Capital of the Company in one or more tranches, held by Gunther America Inc for consideration of INR 2,76,60,000/- (Indian Rupees Two Crore Seventy Six Lakhs Sixty Thousand only) and its related rights and obligations.

(iii)**Change in Object Clause of the Company**

We draw attention to Note 8 to the Financial Results. The Board of Directors of the Company in its meeting dated 19 January 2026 have approved the change in the Object Clause of the Company to include the object of to construct, build, establish, erect, promote, undertake, acquire, own, operate, transport, equip, manage, renovate, reconstruct, develop, set up, turn to account, maintain, keep, operate and run multiple food processing units for manufacturing, processing, preparing, preserving, refining, buying, selling and otherwise dealing in any manner in all type of food and food related products including cereals, spices, masala, beverages, dairy products, milk products, convenience foods and processed foods of all kind and every description and providing incidental and ancillary services in relation thereto, and to act as buyer, seller, stockiest, distributors, importer, exporter, or otherwise to deal in all sorts of food grains, commodities, vegetables, fruits, edibles, vegetarian and non-vegetarian food products and similar goods as main object of the Company.

Our opinion is not modified in respect of above matters.

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

Varad V. Kale
Partner
Membership No: 535462
UDIN: **26535462HASMZT5520**

Place: New Delhi
Date: 13 February, 2026

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Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2025 (Rs. In Lakhs)

Sl.No	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue from Operation	192.77	221.80	200.65	616.05	584.70	771.93
II	Other Income	-	-	-5.78	-	0.66	1.29
III	**Total Revenue (I+II)**	**192.77**	**221.80**	**194.87**	**616.05**	**585.36**	**773.23**
IV	**Expenses :**						
	(a) Cost of Material Consumed	168.13	166.16	138.45	465.31	441.44	564.86
	(b) Purchase of Stock in Trade	-	-	-	-	-	-
	(c) Changes in Inventories of Finished goods, WIP & Stock in trade	3.04	-19.99	14.32	-13.04	10.25	-6.67
	(d) Employees benefits expenses	148.77	146.23	150.30	443.12	439.69	593.11
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortisation expenses	1.85	1.83	2.15	5.47	6.33	7.36
	(g)Other Expenses	82.05	102.26	67.60	268.63	219.94	283.53
	Total Expenses	**403.83**	**396.48**	**372.81**	**1,169.49**	**1,117.65**	**1,442.19**
V	**Profit before Exceptional Items and tax(III-IV)**	**-211.05**	**-174.68**	**-177.94**	**-553.45**	**-532.29**	**-668.97**
VI	**Exceptional Items**	-	-	-	-	-	-
VII	**Profit before tax(V-VI)**	**-211.05**	**-174.68**	**-177.94**	**-553.45**	**-532.29**	**-668.97**

VIII	**Tax Expenses :**						
	Deferred Tax	-	-	-			-
IX	**Profit /(Loss)for the period from continuing operations (VII-VIII)**	**-211.05**	**-174.68**	**-177.94**	**-553.45**	**-532.29**	**-668.97**
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)**	**-211.05**	**-174.68**	**-177.94**	**-553.45**	**-532.29**	**-668.97**
	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**	**-211.05**	**-174.68**	**-177.94**	**-553.45**	**-532.29**	**-713.70**

	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	-8.61	-7.13	-7.26	-22.59	-21.73	-27.30
	2)Diluted	-8.61	-7.13	-7.26	-22.59	-21.73	-27.30
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	-8.61	-7.13	-7.26	-22.59	-21.73	-27.30
	2)Diluted	-8.61	-7.13	-7.26	-22.59	-21.73	-27.30

* Balances for the quarter and Nine month ended December 31, 2025 and quarter ended September 30, 2025 represents balances as per the audited Balance Sheet for the year ended March 31, 2025 and balances for the quarter and nine month ended December 31, 2024 represents balances as per the audited Balance Sheet for the year ended March 31, 2024 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

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

Particulars	Quarter Ended	
	31.12.2025	31.12.2024
Net Profit as reported under previous GAAP	-211.05	-174.68
Add/Less) : Ind AS Adjustments		
Net Profit under Ind AS as reported	**-211.05**	**-174.68**
Other Comprehensive Income		
Total Comprehensive Income for the period	**-211.05**	**-174.68**

5.The company has not issued any Commercial papers (CPs),NCDs & NCRPs and therefore the due dates for repayment of principal along with the payments of interest/dividend does not arise.

6. The company has incurred net loss of Rs. 211.05 Lakhs during the quarter ended December 31, 2025 and as of that date, the Company's accumulated losses aggregate to Rs. 2079.63 Lakhs resulting in complete erosion of its net worth. Further, as of that date, Company's current liabilities exceeded its current assets by Rs. 1208.29 Lakhs. The Company's financial statement has been prepared on going concern basis.

7. Change in Control / Management

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

For Switching Technologies Gunther Limited

Place: Chennai-45	**C. CHANDRACHUDAN**	**K.MANI**
Date : 13.02.2026	Managing Director	NonExecutive Director

SWITCHING TECHNOLOGIES GÜNTHER LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2025

	As at 31-12-2025 (Rs. in Lakhs)	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	32.94	34.50	34.34
(b) Intangiable Assets	0.33	0.37	0.46
(c) Financial Assets			
(I) Others	23.56	23.30	28.31
(d) Other Non-Current Assets	0.00	0.00	1.22
	56.82	**58.17**	**64.33**
CURRENT ASSETS			
(a) Inventories	566.84	507.63	482.06
(b) Financial Assets			
(i) Trade Receivables	482.53	422.50	306.72
(ii) Cash and Cash Equivalents	13.20	27.09	15.66
(iii) Others	1.05	1.87	0.67
(c) Other Current Assets	6.34	8.31	11.77
	1,069.96	**967.41**	**816.88**
Interunit Balances (net)			
TOTAL ASSETS	**1,126.78**	**1,025.58**	**881.21**
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	245.00	245.00	245.00
(b) Other Equity	-2,079.63	-1,868.57	-1,526.19
	-1,834.63	**-1,623.57**	**-1,281.19**
LIABILITIES			
NON-CURRENT LIABILITIES			
(a) Financial Liabilities	98.18	98.18	98.18
(b) Provisions	584.99	581.83	522.69
	683.17	**680.01**	**620.87**
CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Trade Payables	1,007.71	886.01	865.68
(ii) Other Financial Liabililties	27.71	27.60	588.79
(b) Other Current Liabilities	1,235.15	1,045.68	9.18
(c) Provisions	7.68	9.85	77.87
	2,278.24	**1,969.14**	**1,541.53**
TOTAL EQUITY & LIABILITIES	**1,126.78**	**1,025.58**	**881.21**

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS

C. Chandrachudan — **C. Chandrachudan**, Managing Director

K.MANI, NonExecutive Director