**Ref: SSPSL/SEC/2025-26/Aug/02** **12th August 2025**

| | |
|---|---|
| **TO,**<br>**THE LISTING DEPARTMENT, BSE LIMITED,**<br>**P.J. TOWERS, DALAL STREET, FORT,**<br>**MUMBAI – 400 001, MAHARASHTRA**<br><br>**BSE SCRIP CODE: 517273** | **TO,**<br>**THE MANAGER – LISTING**<br>**NATIONAL STOCK EXCHANGE OF INDIA LTD,**<br>**EXCHANGE PLAZA, BANDRA – KURLA COMPLEX,**<br>**BANDRA(EAST), MUMBAI – 400 051, MAHARASHTRA**<br><br>**NSE SYMBOL: S&SPOWER** |

Dear Sir / Madam,

**Sub: Outcome of Board Meeting**

Pursuant to Regulation 33 read with Regulation 30, Schedule Ill of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we hereby inform you that the Board of Directors of the Company at their meeting held on 12th August, 2025, transacted the following items of business:

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2025. The above said results along with the Limited Review Report by the Auditors thereon are enclosed herewith.
2. The Board approved the Appointment of BP & Associates, Practicing Company Secretaries, as Secretarial Auditors of the Company for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the shareholders of the Company at 47th Annual General Meeting. Additional information as required under Regulation 30 of Listing Regulations is enclosed as Annexure –I
3. The Board approved the appointment of M/s. Durv & Associates LLP, Chartered Accountants, as the internal auditor for the financial year 2025-26. Additional information as required under Regulation 30 of Listing Regulations is enclosed as Annexure –I
4. The board took note of the tenure completion of independent director Mr. Ajay Kumar Dhagat (DIN: 00250792) from the closure of business hours of 13th August, 2025.

S&S POWER SWITCHGEAR LIMITED Maraimalai Nagar-603209

The Board Meeting started at 09.30 AM and concluded at 04.45 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**

**Annexure – I**

**Disclosure under Clause (7) of Para A of Part A of Schedule III of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023 and SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 with regard to appointment of Secretarial Auditor and Internal Auditor is given herein under:**

| S.NO. | DISCLOSURE REQUIREMENT | SECRETARIAL AUDITOR | INTERNAL AUDITOR |
|---|---|---|---|
| 1 | Name of the firm and address of the firm | BP & Associates, Practising Company Secretaries,<br>New No. 443 & 445, 5th Floor, Annexe I, Guna Complex, Anna Salai, Teynampet, Chennai – 600018<br>(Firm Reg. No. 5382; Peer Review No. – 7014/2025) | Durv & Associates LLP, Chartered Accountants<br><br>New No.10, Old No.80, AVM Avenue 3rd Street, Virugambakkam, Chennai, Tamil Nadu - 600 092, India. |
| 2 | Reason for Change Viz., Appointment, ~~Resignation, Removal, death or otherwise;~~ | Appointment to comply with the Companies Act, 2013 and the requirements under SEBI (LODR) Regulations, 2015 | Appointment to comply with the Companies Act, 2013 |
| 3 | Date of Appointment & terms of appointment | August 12, 2025<br><br>Terms of Appointment: To Conduct Secretarial Audit for five (05) consecutive years from FY 2025-26 till FY 2029-30, Subject to approval of shareholders in 47th Annual General Meeting | August 12, 2025<br><br>Terms of Appointment: To Conduct Internal Audit for the FY 2025-26 |
| 4 | Brief Profile | M/s. BP & Associates, Practising Company Secretaries is a Peer - Reviewed firm. The firm is providing various professional services over a decade in the field of Corporate Law, Capital Markets & Securities Laws, Foreign Investment & Exchange Control, NBFC Advisory, Intellectual Property Rights, Mergers & Acquisitions, Corporate Legal Compliance, Audit & Assurance, Due Diligence, Business Startup, Corporate Litigation, and Obtaining Regulatory Approvals & Appearance, etc. | DURV and Associates LLP is a firm of Chartered Accountants established by a team of professionals possessing rich experience in various fields. They provide a boutique of services in the avenues of advisory, assurance, taxation and regulatory services. |
| 5 | Relationships between Directors inter-se | None | None |

S&S POWER SWITCHGEAR LIMITED Maraimalai Nagar-603209

**Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of S&S Power Switchgear Limited Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of S&S Power Switchgear Limited ("the Company") for the quarter ended 30th June, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This statement, which is the responsibility of the company's management and has been 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 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended. 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 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited standalone financial results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act, 2013 as

CNK & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

UTTAMCHAND PARASMAL JAIN

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Date: 2025.08.12 16:08:13 +05'30'

CNK & ASSOCIATES LLP * CHENNAI * CHARTERED ACCOUNTANTS

**Uttamchand Jain**
Partner
Membership Number: 205976
UDIN: 25205976BMILNS6547
Place: Chennai
Date: 12th August 2025

**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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June, 2025**

(₹ in Lakhs)

| Sr. No. | Particulars | For the Quarter ended | | | For the Year ended |
|---|---|---|---|---|---|
| | | 30th Jun, 2025 | 31st Mar, 2025 | 30th Jun, 2024 | 31st Mar, 2025 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Audited) |
| I | Income | | | | |
| a) | Revenue From Contracts with Customers (Net of Discounts & Rebates) | - | 0.70 | - | 9.73 |
| b) | Other Operating Revenues | 101.42 | 97.36 | 99.05 | 375.94 |
| | **Total Revenue from Operations** | **101.42** | **98.06** | **99.05** | **385.67** |
| II | Other Income | 1.07 | 0.32 | 19.80 | 38.05 |
| III | **Total Income (I+II)** | **102.49** | **98.38** | **118.85** | **423.72** |
| IV | **EXPENSES** | | | | |
| a) | Cost of materials consumed | 10.02 | - | 0.01 | 34.02 |
| b) | Changes in Inventories of Finished goods and WIP | 1.16 | - | - | 13.95 |
| c) | Employee benefits expense | 131.47 | 97.21 | 37.50 | 253.56 |
| d) | Finance costs | 53.72 | 55.46 | 52.28 | 207.63 |
| e) | Depreciation and Amortization expense | 2.27 | 9.91 | 8.96 | 36.05 |
| f) | Other expenses | 77.76 | 103.49 | 32.56 | 282.80 |
| | **Total expenses** | **276.40** | **266.07** | **131.31** | **828.01** |
| V | **Profit/(loss) before tax (III-IV)** | **(173.91)** | **(167.69)** | **(12.46)** | **(404.29)** |
| VI | Tax expense: | | | | |
| | (1) Current tax | - | - | - | - |
| | (2) Deferred tax | 3.71 | (37.58) | 0.08 | (28.91) |
| | (3) Short/Excess Provision of earlier years | - | - | - | - |
| | (4) MAT Credit Entitlement | - | - | - | - |
| VII | **Net Profit/(Loss) after Tax for the period (V+VI)** | **(170.20)** | **(205.27)** | **(12.38)** | **(433.20)** |
| VIII | **Other Comprehensive Income** | | | | |
| | A (i) Items that will not be reclassified to profit or loss | | | | |
| | - Remeasurement of Defined benefit plans | - | (14.59) | 4.89 | 0.07 |
| | A (ii) Income tax relating to items that will not be reclassified to profit or loss | | - | - | |
| | - Remeasurement of Defined benefit plans | - | 3.79 | (1.27) | (0.02) |
| IX | **Total other comprehensive income (A (i - ii))** | **-** | **(10.80)** | **3.62** | **0.05** |
| X | **Total comprehensive income for the period (VII + IX)** | **(170.20)** | **(216.07)** | **(8.76)** | **(433.15)** |
| XI | Paid up Equity Share Capital (Face Value of ₹ 10 each) | **1,234.16** | **1,234.16** | **1,234.16** | **1,234.16** |
| XII | Other Equity | | | | **9,314.86** |
| XIII | Earnings per equity share (of ₹ 10 each) | | | | |
| | Basic & Diluted (In ₹) | **(1.38)** | **(1.66)** | **(0.10)** | **(3.51)** |

**Notes :**

| | |
|---|---|
| 1 | The above unaudited standalone financial results have been reviewed by the Audit committee on 11th Aug 2025 and approved by the Board of Directors of the company at their meeting held on 12th Aug 2025 |
| 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 issued ESOP options to select employees in Feb'25. In accordance with applicable accounting standards, the total ESOP cost is amortised over three year vesting period. The employee cost for the current quarter includes Rs.82 Lacs towards amortisation for this period, which is a non-cash expense. |
| 5 | The previous quarter's/year's figures have been regrouped/rearranged wherever necessary to make it comparable with Current quarter/year. |
| 6 | Figures for the quarter ended 30th June 2025 and the corresponding quarter ended in the previous year as reported in these standalone financial results are the balancing figures in respect of full financial year and the published year to date figures up to the end of first quarter of the relevent financial year. Also the figures upto the end of first quarter had only been reviewed and not subject to audit. |

**For S & S Power Switchgear Limited**

**Krishnakumar Ramanathan**
Managing Director
DIN No: 08880943

**Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of S&S Power Switchgear Limited Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of S&S Power Switchgear Limited ("the Holding company") and its subsidiaries (the Holding company and its subsidiaries together referred to as "the Group") for the quarter ended 30th June 2025 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 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;

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable;

4. The Statement includes the results of the subsidiaries as mentioned in Annexure to the Report.

CNK & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

5. Based on our review conducted and procedures performed stated in paragraph 3 above, and based on the consideration of review reports of Subsidiaries' auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other matters:

We did not review the interim financial results of 3 subsidiaries included in the unaudited consolidated financial results, whose unaudited financial results reflects total revenue of Rs.4403.19 Lakhs, total profit after tax of Rs.338.25 Lakhs and total comprehensive income of Rs.489.220 Lakhs for the quarter ended 30th June 2025. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the Management and our report in respect thereof is based solely on the review report of such other auditors. Our conclusion on the unaudited quarterly results is not modified with respect of the above matter.

Two of these Subsidiaries are located outside India whose financial information have been prepared in accordance with accounting principles generally accepted in the respective countries and which have been certified by the management of the respective subsidiaries. The Holding Company's management has converted the financial information of these subsidiaries from accounting principles generally accepted in their respective- countries to accounting principles generally accepted in India. Our opinion in so far as it relates to the balances and affairs of these subsidiaries is based on the said financial information prepared by the management of the Holding Company;

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

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CNK & ASSOCIATES LLP * CHENNAI * CHARTERED ACCOUNTANTS

**Uttamchand Jain**
Partner
Membership Number: 205976
UDIN: 25205976BMILNT8563
Place: Chennai
Date: 12th August 2025

## Annexure 1

**Details of entities included in Consolidated unaudited financial results of S&S Power Switchgear Limited for the quarter ended 30th June 2025**

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

**S&S POWER SWITCHGEAR LIMITED**
**REGD OFFICE : PLOT NO 14, CMDA INDUSTRIAL AREA PART-II,**
**CHITHAMANUR VILLAGE, MARAIMALAI NAGAR - 603 209. Kancheepuram District.**
**Website: www.sspower.com CIN:L31200TN1975PLC006966**
**CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th Jun, 2025**

(₹ in Lakhs)

| Sr. No. | Particulars | For the Quarter ended | | | For the Year Ended |
|---|---|---|---|---|---|
| | | 30th Jun, 2025 | 31st Mar, 2025 | 30th Jun, 2024 | 31st Mar, 2025 |
| | | UNAUDITED | AUDITED | UNAUDITED | AUDITED |
| I | Income | | | | |
| | Revenue from Contracts with Customers (Net of Discounts and Rebates) | 5,935.52 | 5,550.49 | 3,617.01 | 18,549.81 |
| | **Total revenue from operations** | **5,935.52** | **5,550.49** | **3,617.01** | **18,549.81** |
| II | Other Income | 105.68 | 80.32 | 28.16 | 193.40 |
| III | **Total Income (I+II)** | 6,041.20 | 5,630.81 | 3,645.16 | 18,743.21 |
| IV | EXPENSES | | | | |
| | Cost of materials consumed | 3,452.14 | 5,407.23 | 2,797.03 | 13,811.83 |
| | Changes in Inventories of Finished goods, Stock-in-Trade and work-in-progress | 499.81 | (1,657.39) | (441.99) | (1,882.84) |
| | Employee benefits expense (note 4) | 1,091.85 | 1,162.36 | 889.08 | 4,217.72 |
| | Finance costs | 90.28 | 235.33 | 148.84 | 540.00 |
| | Depreciation and amortization expense | 57.54 | 46.90 | 68.78 | 289.78 |
| | Other expenses | 587.51 | 614.11 | 406.10 | 2,098.28 |
| | **Total expenses** | 5,779.14 | 5,808.54 | 3,867.84 | 19,074.77 |
| V | **Profit/(loss) before exceptional item & tax (III-IV)** | 262.06 | (177.73) | (222.67) | (331.56) |
| VI | Exceptional Item * | - | (4.89) | - | (137.89) |
| VII | **Profit/(loss) before tax (V-VI)** | 262.06 | (182.62) | (222.67) | (469.45) |
| VIII | **Tax expense:** | | | | |
| | (1) Current tax | 82.76 | 28.06 | - | 113.24 |
| | (2) Deferred tax | 2.43 | (234.30) | (4.17) | (243.61) |
| | (3) Short/(Excess) provision for tax- Previous years | - | 40.57 | - | 40.10 |
| | (4) MAT Credit Entitlement | - | - | - | - |
| IX | **Profit/(loss) for the period (VII+VIII)** | 176.87 | (16.95) | (218.50) | (379.18) |
| X | **Other Comprehensive Income** | | | | |
| | A (i) Items that will not be reclassified to profit or loss | | | | |
| | - Remeasurement of Defined benefit plans | (7.35) | (14.40) | (4.97) | (29.31) |
| | - Remeasurement of Defined benefit plans AL UK | - | 233.66 | - | 189.01 |
| | A (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | |
| | Tax Relating to Other Comprehensive Income | 1.88 | 3.73 | 1.25 | 7.48 |
| | Tax Relating to Other Comprehensive Income - AL UK | - | (61.12) | - | (49.96) |
| | B (i) Items that will be reclassified to profit or loss | | - | | |
| | Exchange differences in translating the financial statement of foreign subsidiaries | 154.11 | 67.97 | 3.07 | 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 (A (i - ii) + B(i - ii)+ C** | 148.64 | 229.84 | (0.65) | 226.11 |
| XII | **Total comprehensive income for the period (X + XII)** | 325.51 | 212.88 | (219.15) | (153.08) |
| XIII | **Profit / (Loss) Attributable to :** | | | | |
| | **Owners of the Company** | 176.87 | (16.95) | (241.29) | (379.18) |
| | **Non- Controlling Interest** | - | - | 22.79 | - |
| XIV | **Total comprehensive income attributable to** | | | | |
| | **Owners of the Company** | 325.51 | 212.88 | (243.24) | (153.09) |
| | **Non- Controlling Interest** | - | - | 24.09 | |
| XV | **Paid up Equity Share Capital (Face value per share of ₹ 10 each)** | 1,234.16 | 1,234.16 | 1,234.16 | 1,234.16 |
| XVI | **Reserves other than Revaluation Reserve (As per Balance Sheet)** | - | 5,668.95 | - | 5,668.95 |
| XVII | **Earnings per equity share of face value of ₹ 10 each** | | | | |
| | Basic and Diluted (in ₹) | 1.43 | (0.14) | (1.77) | (3.07) |

Note:

| | |
|---|---|
| 1 | The above unaudited consolidated financial results have been reviewed by the Audit committee on 11th Aug 2025 and approved by the Board of Directors of the company at their meeting held on 12th Aug 2025. |
| 2 | 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 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. |
| 3 | The Group has operations in India and UK which are classified as separate geographical segments as provided in Ind AS 108. |
| 4 | The Company issued ESOP options to select employees in Feb'25. In accordance with applicable accounting standards, the total ESOP cost is amortised over three year vesting period. The employee cost for the current quarter includes Rs.127 Lacs towards amortisation for this period, which is a non-cash expense. |
| 5 | Previous period / year figures have been regrouped / reclassified to make them comparable with those of current period. |
| 6 | Figures for the quarter ended 31th June 2025 and the corresponding quarter ended in the previous year as reported in these Consolidated financial results are the balancing figures in respect of full financial year and the published year to date figures up to the end of first quarter of the relevent financial year. Also the figures upto the end of first quarter had only been reviewed and not subject to audit. |

**For S & S Power Switchgear Limited**

**Krishnakumar Ramanathan**
Managing Director
DIN No: 08880943

**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 |
|---|---|---|---|---|
| | 30th Jun, 2025 | 31st Mar, 2025 | 30th Jun, 2024 | 31st Mar, 2025 |
| | UNAUDITED | AUDITED | UNAUDITED | AUDITED |
| **Segment Revenue:** | | | | |
| India Segment | 2,587.63 | 2,210.76 | 870.50 | 6,441.12 |
| UK Segment | 3,503.70 | 3,466.90 | 2,807.74 | 12,455.08 |
| **Subtotal** | **6,091.33** | **5,677.66** | **3,678.23** | **18,896.20** |
| Less: Inter segment revenue | 50.13 | 46.85 | 33.07 | 152.99 |
| **Total Revenue** | **6,041.20** | **5,630.81** | **3,645.16** | **18,743.21** |
| | | | | |
| **Results:** | | | | |
| India | 204.68 | (342.24) | (343.80) | (1,044.38) |
| UK | 57.38 | 159.62 | 121.12 | 574.93 |
| Unallocable | - | - | - | - |
| **Profit/(Loss) before tax** | **262.06** | **(182.62)** | **(222.67)** | **(469.45)** |
| | | | | |
| **Segment Assets** | | | | |
| India | 10,075.86 | 8,391.99 | 12,743.26 | 8,391.99 |
| UK | 13,092.25 | 13,760.01 | 9,396.68 | 13,760.01 |
| **Total** | **23,168.11** | **22,152.01** | **22,139.93** | **22,152.01** |
| **Segment Liabilities** | | | | |
| India | 5,400.27 | 4,017.59 | 7,126.19 | 4,017.59 |
| UK | 10,372.73 | 11,231.32 | 7,445.99 | 11,231.32 |
| **Total** | **15,773.00** | **15,248.91** | **14,572.18** | **15,248.91** |
| **Capital Employed** | | | | |
| **(Segment Assets-Segment Liabilities)** | | | | |
| India | 4,675.59 | 4,374.40 | 5,617.07 | 4,374.40 |
| UK | 2,719.52 | 2,528.70 | 1,950.68 | 2,528.70 |
| **Total** | **7,395.12** | **6,903.10** | **7,567.75** | **6,903.10** |

**For S & S Power Switchgear Limited**

**Krishnakumar Ramanathan**
Managing Director
DIN No: 08880943