Ref: SSPSL/SEC/2026-27/AUG /02 14-08-2026

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

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on 14th August, 2026

Ref: Regulation 30 and 33 read with Schedule III, Part A, Para A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 read with Regulation 33, Schedule III, Part A, Para A 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 14th August, 2026, has inter-alia, considered and approved the following business:

i. The Un-audited Standalone and Consolidated Financial Results of the company for the quarter ended 30th June 2026.

ii. The Limited Review Report issued by the Statutory Auditor M/s. CNK & Associates LLP, Chartered Accountants, on the Un-audited Standalone and Consolidated Financial Results of the company for the quarter ended 30th June 2026.

   A copy of the said results together with a copy of Limited Review Reports issued by the statutory auditors is enclosed herewith as **Annexure I**.

iii. The date, time, venue and the draft notice convening 48th Annual General Meeting of the company, including the proposed resolutions is to be placed before the shareholders. The 48th Annual General Meeting of the company will be convened on Monday, the 28th September, 2026 at 03.00 PM through Video Conferencing / Other

Audio Visual Means ("VC/OAVM"). The Notice Convening the AGM shall be intimated separately in due course.

iv. The resignation of Mr. C N Sathyanarayanan, the Chief Financial Officer of the company, with effect from 14th August 2026, due to personal reasons and owing to pre-occupation. The resignation letter, which sets out the reason for his resignation, is enclosed.

v. The appointment of Mr. Srikant Sharma as the Chief Financial Officer of the company with effect from 14th August 2026.

The disclosure as per Regulation 30 and SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026, for the resignation and appointment of Chief Financial Officer is enclosed herewith as **Annexure II** and **Annexure III** respectively.

The meeting commenced at 10:00 AM and concluded at 07.00 PM.

This is for your information and records.

Thanking you,
Yours faithfully,
For S & S Power Switchgear Limited

Prince Thomas
Company Secretary & Compliance Officer
M. No. F11841

S&S POWER SWITCHGEAR LIMITED
Maraimalai Nagar-603209

Annexure II

Disclosure as per Regulation 30 and SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026

Sr. No	Details of event(s) that need to be provided	Resignation of Chief Financial Officer
a	Reason for change viz. ~~appointment, re-appointment~~, resignation, ~~removal, death or otherwise~~	Resignation of Mr. C N Sathyanarayanan, Chief Financial Officer (CFO), (Key Managerial Personnel) of the Company due to personal reasons
b	Date of ~~appointment/re-appointment/~~cessation (as applicable) & ~~term of Appointment/re-appointment~~	With effect from closure of business hours of 14th August 2026.
c	Brief profile (in case of appointment)	Not Applicable.
d	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable.
Addition Disclosures for Resignation of Chief Financial Officer		
e	Letter of Resignation	Enclosed herewith
F	Detailed reason for resignation	Due to personal reasons as per resignation letter attached, there are no material reasons.

14th August 2026

To,

The Board of Directors
S & S Power Switchgear Limited
Plot No 14, CMDA Industrial Area Part-II,
Chithamanur Village, Maraimalai Nagar,
Kancheepuram, Chennai, Tamil Nadu,
India, 603209

Dear Sir/Madam,

Subject: Letter of Resignation from the Post of Chief Financial Officer (CFO) of S & S Power Switchgear Limited

With reference to the subject cited above, I hereby tender my resignation from the post of Chief Financial Officer (CFO) of S & S Power Switchgear Limited ('Company') due to personal commitments and owing to pre-occupation. In this regard, I request you to relieve me from employment with effect from the closure of business hours of 14th August 2026.

Further I hereby confirm that I am resigning due to personal reasons and owing to pre-occupation and there are no other material reasons for my resignation.

I request that the notice of my resignation letter be given to the concerned Registrar of Companies (ROC) and the stock exchanges as required.

I would like to place on record my sincere thanks to the management and all members of the Board.

Thanking you,
Yours sincerely

C. N. Sly

C N Sathyanarayanan
Chief Financial Officer (Group CFO)

Annexure III

Disclosure as per Regulation 30 and SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026

Sr. No	Details of event(s) that need to be provided	Appointment of Chief Financial Officer
a	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment of Mr. Srikant Sharma as the Chief Financial Officer of the Company.
b	Date of appointment/~~re-appointment/cessation~~ (as applicable) & term of Appointment/~~re-appointment~~	Date of appointment: With effect from 14th August 2026. Term of Appointment: until superannuation
c	Brief profile (in case of appointment)	Mr. Srikant Sharma is a qualified Chartered Accountant (ACA), Chartered Financial Analyst (CFA) and Master of Business Administration (MBA) and having wide experience of 17 years in the field of Accounting and finance Prior to joining S&S, his most recent experience was with Coffee Day Global Ltd (Café Coffee Day) as VP Business Finance, Reliance Brands Limited as CFO - Hamleys, Heisetasse Beverages Pvt. Ltd. (Third Wave Coffee) as Director Finance & Legal, Reliance Retail Ltd as General Manager – Lead Finance and Strategy, Ferrero India Pvt. Ltd as Associate General Manager – Commercial Controller, Tata Capital Financial Services Ltd as Sr. Product Manager – Structured Product (Corporate Finance) etc.
d	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable.

Independent Auditor's Review Report on the Unaudited Quarterly Standalone Financial Results of S&S Power Switchgear Limited, Pursuant to the Regulation 33 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 ("the Statement") of S&S Power Switchgear Limited ("the Company") for the quarter ended 30 June 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. The 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 ('the Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 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 of Standalone Financils results 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 issued by ICAI 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 and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited standalone financial results for the Quarter Ended 30 June 2026, 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 amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, the company has not

CNK & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

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Website: www.cnkindia.com
CHENNAI | MUMBAI | VADODARA | AHMEDABAD | GIFT CITY | BENGALURU | DELHI | PUNE | DUBAI | ABU DHABI

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

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

U. Uttamchand Jain

Uttamchand Jain
Partner
Membership Number: 205976
UDIN: 26205976WALJNG2676
Place: Chennai
Date: 14th August 2026

Old No 62/1, New No. 57, Kochu Bhavan, Ground Floor, McNichols Road, Chetpet, Chennai 600 031. Tel: +91 22 3500 3458
Website: www.cnkindia.com

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, 2026

(₹ in Lakhs)

Sr. No.	Particulars	For the Quarter ended			For the Year ended
		30th Jun, 2026	31st Mar, 2026	30th Jun, 2025	31st Mar, 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Income				
a)	Revenue From Contracts with Customers (Net of Discounts & Rebates)	-	-	-	-
b)	Other Operating Revenues	106.13	104.37	101.42	411.71
	Total Revenue from Operations	106.13	104.37	101.42	411.71
II	Other Income	262.97	185.94	1.07	218.96
III	Total Income (I+II)	369.10	290.31	102.49	630.67
IV	**EXPENSES**				
a)	Cost of materials consumed	-	-	10.02	10.02
b)	Changes in inventories of Finished goods and WIP	-	0.01	1.16	1.17
c)	Employee benefits expense	138.06	129.51	131.47	562.55
d)	Finance costs	58.13	61.43	53.72	232.29
e)	Depreciation and Amortization expense	0.41	1.31	2.27	8.13
f)	Other expenses	82.24	80.99	77.76	241.15
	Total expenses	278.85	273.24	276.40	1,055.31
V	Profit/(loss) before tax (III-IV)	90.25	17.07	(173.91)	(424.64)
VI	Tax expense:				
	(1) Current tax	-	-	-	-
	(2) Deferred tax	42.59	11.72	(3.71)	(268.93)
	(3) Short/Excess Provision of earlier years	-	-	-	-
	(4) MAT Credit Entitlement	-	-	-	-
VII	Net Profit/(Loss) after Tax for the period (V+VI)	47.66	5.35	(170.20)	(155.71)
VIII	**Other Comprehensive Income**				
	A (i) items that will not be reclassified to profit or loss				
	- Remeasurement of Defined benefit plans	(1.35)	(4.57)	-	(5.42)
	A (ii) Income tax relating to items that will not be reclassified to profit or loss		-		
	- Remeasurement of Defined benefit plans	0.35	1.19		1.41
IX	**Total other comprehensive income (A (i - ii))**	(1.00)	(3.38)	-	(4.01)
X	**Total comprehensive income for the period (VII + IX)**	46.66	1.97	(170.20)	(159.72)
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				9,701.93
XIII	Earnings per equity share (of ₹ 10 each)				
	Basic & Diluted (in ₹)	0.39	0.04	(1.38)	(1.26)

Notes :

1	The above unaudited standalone financial results have been reviewed by the Audit committee on 13th Aug 2026 and approved by the Board of Directors of the company at their meeting held on 14th Aug 2026
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 granted ESOP options to select employees under Tranche 1 in February 2025 and Tranche 2 in March 2026. In accordance with the applicable accounting standards, the ESOP cost is amortized over the respective three-year vesting periods. Accordingly, the employee cost for the current quarter includes include a non-cash charge of Rs.85.00 Lakhs towards ESOP amortization as against Rs.82.00 Lakhs for the quarter ended June 30, 2025, Rs.83.77 Lakhs for the quarter ended March 31, 2026, and Rs.330.76 Lakhs for FY'26.
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 2026 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 relevant financial year. Also the figures upto the end of first quarter had only been reviewed and not subject to audit.

CNK & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
CHENNAI

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 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 ("the Statement") 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 2026 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

2. The 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 of Consolidated Financials results 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 1 to the Report.

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 of Unaudited Consolidated financial results for the Quarter Ended 30 June 2026, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section

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

133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, the Holding Company 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 assets of Rs.15919.77 Lakhs as at 30th June 2026 and total revenue of Rs.5489.59 Lakhs, total profit/(Loss) after tax and total comprehensive income of Rs.329.70 and Rs.328.74 Lakhs for the quarter ended 30th June 2026. 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

P. Uttamchand Jain

CNK & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

Uttamchand Jain
Partner
Membership Number: 205976
UDIN: 26205976ORRLYG5136
Place: Chennai
Date: 14th August 2026

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Website: www.cnkindia.com

Annexure 1 to Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of S&S Power Switchgear Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Details of entities included in Consolidated unaudited financial results of S&S Power Switchgear Limited for the quarter ended 30th June 2026

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

CNK & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
CHENNAI

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, 2026

(₹ in Lakhs)

Sr. No.	Particulars	For the Quarter ended			For the Year Ended
		30th Jun, 2026	31st Mar, 2026	30th Jun, 2025	31st Mar, 2026
		UNAUDITED	AUDITED	UNAUDITED	AUDITED
I	**Income**				
	Revenue from Contracts with Customers (Net of Discounts and Rebates)	7,121.43	6,507.28	5,935.52	26,373.35
	Total revenue from operations	**7,121.43**	**6,507.28**	**5,935.52**	**26,373.35**
II	Other Income	43.90	(3.08)	105.68	305.93
III	**Total Income (I+II)**	**7,165.33**	**6,504.20**	**6,041.20**	**26,679.28**
IV	EXPENSES				
	Cost of materials consumed	4,906.51	4,823.73	3,452.14	18,021.79
	Changes in inventories of Finished goods, Stock-in-Trade and work-in-progress	(160.32)	(913.04)	499.81	(417.52)
	Employee benefits expense	1,492.31	1,340.94	1,091.85	5,121.49
	Finance costs	86.87	243.26	90.28	492.19
	Depreciation and amortization expense	69.73	61.36	57.54	238.43
	Other expenses	706.42	762.23	587.51	2,661.96
	Total expenses	**7,101.53**	**6,318.47**	**5,779.14**	**26,118.34**
V	**Profit/(loss) before exceptional item & tax (III-IV)**	**63.80**	**185.73**	**262.06**	**560.94**
VI	Exceptional item *	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	63.80	185.73	262.06	560.94
VIII	Tax expense:				
	(1) Current tax	42.50	170.71	82.76	363.34
	(2) Deferred tax	42.65	(175.22)	2.43	(813.64)
	(3) Short/(Excess) provision for tax- Previous years	4.55	-	-	-
	(4) MAT Credit Entitlement	-	-	-	-
IX	**Profit/(loss) for the period (VII+VIII)**	(25.90)	190.24	176.87	1,011.24
X	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss				
	- Remeasurement of Defined benefit plans	1.40	11.89	(7.35)	5.59
	- Remeasurement of Defined benefit plans AL UK	-	173.13	-	173.13
	A (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	
	Tax Relating to Other Comprehensive Income	(0.37)	(3.03)	1.88	(1.50)
	Tax Relating to Other Comprehensive Income - AL UK	-	(43.28)	-	(43.28)
	B (i) Items that will be reclassified to profit or loss		-		
	Exchange differences in translating the financial statement of foreign subsidiaries	7.87	83.05	154.11	328.52
	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	8.89	221.77	148.64	462.47
XII	Total comprehensive income for the period (X + XII)	(17.00)	412.00	325.51	1,473.70
XIII	**Profit / (Loss) Attributable to :**				
	Owners of the Company	(25.90)	190.24	176.87	1,011.24
	Non- Controlling Interest	-	-	-	-
XIV	**Total comprehensive income attributable to**				
	Owners of the Company	(17.00)	412.00	325.51	1,473.70
	Non- Controlling Interest	-	-	-	-
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)	-	7,689.44	-	7,689.44
XVII	Earnings per equity share of face value of ₹ 10 each				
	Basic and Diluted (in ₹)	(0.21)	1.54	1.43	8.19

Notes :

1	The above unaudited consolidated financial results have been reviewed by the Audit committee on 13th Aug 2026 and approved by the Board of Directors of the company at their meeting held on 14th Aug 2026.
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 granted ESOP options to select employees under Tranche 1 in February 2025 and Tranche 2 in March 2026. In accordance with the applicable accounting standards, the ESOP cost is amortized over the respective three-year vesting periods. Accordingly, employee cost for the quarter ended June 30, 2026 include a non-cash charge of Rs.156.09 Lakhs towards ESOP amortization, as against Rs.136.49 Lakhs for the quarter ended June 30, 2025, Rs.227.80 Lakhs for the quarter ended March 31, 2026, and Rs.620.08 Lakhs for FY'26.
5	Previous period / year figures have been regrouped / reclassified to make them comparable with those of current period.
6	Figures for the quarter ended 30th June 2026 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 relevant financial year. Also the figures upto the end of first quarter had only been reviewed and not subject to audit.

CNK & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
CHENNAI

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, 2026	31st Mar, 2026	30th Jun, 2025	31st Mar, 2026
	UNAUDITED	AUDITED	UNAUDITED	AUDITED
Segment Revenue:				
India Segment	2,465.41	3,292.70	2,587.63	11,039.70
UK Segment	4,755.01	3,264.49	3,503.70	15,844.31
Subtotal	7,220.41	6,557.19	6,091.33	26,884.01
Less: Inter segment revenue	55.09	52.99	50.13	204.73
Total Revenue	7,165.33	6,504.20	6,041.20	26,679.28
Results:				
India	(140.11)	390.49	204.68	483.43
UK	203.91	(204.76)	57.38	77.51
Unallocable	-	-	-	-
Profit/(Loss) before tax	63.80	185.73	262.06	560.94
Segment Assets				
India	11,090.40	11,474.54	10,075.86	11,474.54
UK	14,411.52	15,867.18	13,092.25	15,867.18
Total	25,501.92	27,341.73	23,168.11	27,341.73
Segment Liabilities				
India	5,154.45	5,549.60	5,400.27	5,549.60
UK	11,203.55	12,868.54	10,372.73	12,868.54
Total	16,358.00	18,418.13	15,773.00	18,418.14
Capital Employed (Segment Assets-Segment Liabilities)				
India	5,935.95	5,924.94	4,675.59	5,924.94
UK	3,207.97	2,998.65	2,719.52	2,998.65
Total	9,143.92	8,923.59	7,395.12	8,923.59

CNK & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
CHENNAI

For S & S Power Switchgear Limited

Krishnakumar Ramanathan
Managing Director
DIN No: 08880943