## 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

# CONSOLIDATED STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEP, 2024

Second   Particulars								(₹ in Lakhs)	(₹ in Lakhs) Full Year
No.   Particulars				Quarter Ende	d	Half Yea	ar Ended		ended
Indicate   Property		Particulars	30th Sep,	30th Jun,	30th Sep,	30th Sep,	30th Sep,	-	31st Mar,
NCOME		Tarticutars	2024	2024	2023	2024	2023	2024	2023
Because From Contracts with Customers (Net of Discours & Rebites)   15,437.65   15,437.6	4		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Became From Contracts with Customers (Net of Discours & Rebites)	,	NCOME							
Social Section   Soci									
Total Revenue from Operations	311		5,450.67	3,617.01	3,372.95	9,067.68	6,980.10	15,937.65	15,937.65
Dither Income	- 1		5,450.67	3.617.01	3,372.95	9,067.68	6,980.10	15.937.65	15,937.65
V   EXPENSES   2,805.55   2,797.03   2,412.52   5,600.58   4,644.57   10,623.26   10,000.00   10,000		The state of the s		'					119.47
Cost of materials consumed   2,803.55   2,797.03   2,412.52   5,600.68   4,844.57   10,623.26   0) Changes in inventiones of finished goods and WIP   394.24   (441.99)   (275,04)   (477.75)   (34.37)   (178.50)   (179.50)   (179.	-				-				16,057.12
3   Cost of materials consumed   2,883.55   2,797.03   2,412.52   5,600.86   4,844.57   10,623.26   10,000.00		EVDENCES							
Changes in Inventories of Finished goods and WIP   394,24   (441,99)   (275,04)   (47,75)   (44.37)   (178,50)   (178,5	20		2 803 55	2 797 03	2 412 52	5 600 58	4 644 57	10 623 26	10,623.26
Employee benefits expense   1,136,62   889,08   696,93   2,025,70   1,433,37   2,938,88   60   finance costs   89,26   148,84   134,17   238,10   263,54   547,49   10   267,75   153,83   115,01   238,82   10   267,75   201,008,87   602,74   201,67   201,467,73   201,67   201,467,73   201,67   201,467,73   201,67   201,467,73   201,47   203,65   (11,20)   419,44   201,467,74   2	- 1								I
Finance cests   Second   148,84   134,17   238,10   263,54   547,49   20   Depreciation and Amortization expense   85,05   63,78   63,72   153,83   115,01   238,82	100	-			N.405		, ,		3,047.96
Depreciation and Amortization expense   85.05   68.78   58.72   153.83   115.01   238.82   10 Other expenses   602.77   406.10   326.20   1,008.87   602.74   1,467.73   1,467				10					547.49
Total Expenses   602.77   406.10   326.20   1,008.87   602.74   1,467.73	- 2				A				238.82
V   Profit/(toss) before tax (III-IV)   426.33   (222.67)   32.14   203.65   (11.20)   419.44   V   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain of Property of Prop									1,358.66
V   Profit/(toss) before tax (III-IV)   426.33   (222.67)   32.14   203.65   (11.20)   419.44   V   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain on disposal of Property, P   Exceptional Items. Net gain of Property of Prop	4	Total European	E 111 40	2 067 04	2 252 40	9 070 22	7 024 06	15 627 60	15,637.69
V   Exceptional Items - Net gain on disposal of Property, P   Exceptional Items - Settlement Compensation working   V   Profit (Loss) before tax (V-VI)   V426,33   (222,67)   32.14   203,65   (11.20)   419,44   VIII   Tax expense;	V					_			419.43
VIII   Profit/(toss) before tax (V-VI)   426,33   (222,67)   32.14   203.65   (11.20)   419.44	VIE	Exceptional Items - Net gain on disposal of Property, Pl	*	-					
VIII   Tax expenses   (1) Current Lox   51.71   51.71   51.71   3.68   2.98   12.36   3.95   3.10   3.95   3.10   3.95   3.10		xceptional Items - Settlement Compensation workme	*						(#1
1) Current tax	/II F	Profit/(loss) before tax (V-VI)	426.33	(222.67)	32.14	203.65	(11.20)		419.43
(2) Deferred tax   (3) Short/Excess Provision of earlier years   (4) MAT Credit Entitlement   (4) MAT	THE	ax expense:							
(3) Short/Excess Provision of earlier years (4) MAT Credit Entitlement  X Net Profif/(Loss) after Tax for the period (VII-VIII)  384.12 (218.50) 34.81 165.62 (8.21) 431.80  X Other Comprehensive Income  A (i) Items that will not be reclassified to profit or loss  - Remeasurement of Defined benefit plans AL UK A (ii) Income tax relating to Other Comprehensive Income - Tax Relating to Other Comprehensive Income - Tax Relating to Other Comprehensive Income - AL UK B (i) Items that will be reclassified to profit or loss - Exchange differences in translating the financial statement of foreign subsidiaries - B (iii) 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 - III)) - Tax Relating to Other Comprehensive income (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items that will be reclassified to profit or loss - C (ii) Others (Revaluation of Tangible Fixed Assets) AL - UK  XI Total comprehensive income (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items (A (I - II) + B(I - III)) - Tax Relating to Tax Relating to Items	1	1) Current tax	51.71	343	2(4)			196	4.
(A) MAT Credit Entitlement   IX   Net Profit/(Loss) after Tax for the period (MI-VIII)   384.12   (218.50)   34.81   165.62   (8.21)   431.80	- (	2) Deferred tax	9.51				2.98		12.36
IX   Net Profit/(Loss) after Tax for the period (VII-VIII)   384.12   (218.50)   34.81   165.62   (8.21)   431.80	- (	3) Short/Excess Provision of earlier years	8	3389	1925	-			*
X   Other Comprehensive Income   A (i) Items that will not be reclassified to profit or loss   Remeasurement of Defined benefit plans   Remeasurement plans   Re	(	A) MAT Credit Entitlement			- 96				
A (i) Items that will not be reclassified to profit or loss - Remeasurement of Defined benefit plans - 1.25 - 1.25 - (0.46) - 2.50 - (4.01) - (0.27) - 234.45 - (2.97) - 53.96 - 24.69 - 131.57 - (2.97) - 53.96 - 24.69 - 24.12.9 -	X	Net Profit/(Loss) after Tax for the period (VII-VIII)	384.12	(218.50)	34.81	165.62	(8.21)	431.80	431.79
- Remeasurement of Defined benefit plans - Remeasurement of Defined Plans - Remeasurement Plans - Remeasurement Pla	X	Other Comprehensive Income							
Remeasurement of Defined benefit plans AL UK A (ii) Income tax relating to Other Comprehensive Income Tax Relating to Other Comprehensive Income - AL UK B (i) Items that will be reclassified to profit or loss Exchange differences in translating the financial statement of foreign subsidiaries 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))  XII Total comprehensive income for the period (IX + XI)  Solution of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XIV Paid up Equity Share Capital (Face Value of ₹ 10 each)  XIV Paid up Equity  4,041, 1,234.16  4,046, 2,50  4,041, 2,50  4,041, 2,50  4,041, 3,11,57  4,049, 3,07	A	A (i) Items that will not be reclassified to profit or loss						139	
Remeasurement of Defined benefit plans AL UK A (ii) Income tax relating to Other Comprehensive Income Tax Relating to Other Comprehensive Income - AL UK B (i) Items that will be reclassified to profit or loss Exchange differences in translating the financial statement of foreign subsidiaries 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))  XII Total comprehensive income for the period (IX + XI)  Solution of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XIV Paid up Equity Share Capital (Face Value of ₹ 10 each)  XIV Paid up Equity  4,041, 1,234.16  4,046, 2,50  4,041, 2,50  4,041, 2,50  4,041, 3,11,57  4,049, 3,07		- Remeasurement of Defined benefit plans	(4.97)	(4.97)	1.77	(9.94)	15.41	1.05	1.05
A (ii) Income tax relating to items that will not be  Tax Relating to Other Comprehensive Income  B (ii) Income tax relating to items that will be reclassified to profit or loss Exchange differences in translating the financial statement of foreign subsidiaries  B (ii) Income tax relating to items that will be reclassified to profit or loss C (i) Others (Revaluation of Tangible Fixed Assets) AL UIK  XI Total other comprehensive income (A (i - ii) + B(i - ii))  Total comprehensive income for the period (IX + XI)  Total comprehensive income for the period (IX + XI)  Total comprehensive income for the period (IX + XI)  Total comprehensive income attributable to:  Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  Total comprehensive income attributable to Owne			1	1		` _ `			(394.65
Tax Relating to Other Comprehensive Income - AL UK B (i) Items that will be reclassified to profit or loss Exchange differences in translating the financial statement of foreign subsidiaries 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)) 124.78 (0.65) (25.63) 124.13 8.44 (105.46)  XII Total comprehensive income for the period (IX + XI) 508.90 (219.15) 9.18 289.75 0.22 326.34  XIII Profit / (Loss) Attributable to:  Owners of the Company 373.19 (241.29) 44.61 131.90 (37.48) 288.57 (9.81) 33.73 29.27 143.23  XIV Total comprehensive income attributable to Owners of the Company 493.63 (243.24) 26.88 250.39 (32.40) 216.10 Owners of the Company Non- Controlling Interest 15.27 24.09 (17.70) 39.36 32.62 110.24  XV Paid up Equity Share Capital (Face Value of ₹ 10 each) 1,234.16 1,234.16 620.00 620.00 620.00 620.00 620.00 420.0	A				341				
B (i) Items that will be reclassified to profit or loss Exchange differences in translating the financial statement of foreign subsidiaries 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))  XII Total comprehensive income for the period (IX + XI)  Frofit / (Loss) Attributable to: Owners of the Company Non- Controlling Interest  Non- Controlling Interest  XIV Paid up Equity Share Capital (Face Value of ₹ 10 each)  XII Other Equity  Response in translating the financial statement of 128.50  3.07  (26.94)  131.57  (2.97)  53.96  26.94  131.57  (2.97)  53.96  26.94  131.57  (2.97)  53.96  26.94  131.57  (2.97)  53.96  26.94  124.13  8.44  (105.46)  289.75  0.22  326.34  289.75  0.	7	ax Relating to Other Comprehensive Income	1.25	1.25	(0.46)	2.50	(4.01)	1 1	(0.27
Exchange differences in translating the financial statement of foreign subsidiaries 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)) 124.78 (0.65) (25.63) 124.13 8.44 (105.46)  XII Total comprehensive income for the period (IX + XI) 508.90 (219.15) 9.18 289.75 0.22 326.34  XIII Profit / (Loss) Attributable to: Owners of the Company Non- Controlling Interest 10.94 22.79 (9.81) 33.73 29.27 143.23  XIV Total comprehensive income attributable to Owners of the Company 493.63 (243.24) 26.88 250.39 (32.40) 216.10 Owners of the Company Non- Controlling Interest 15.27 24.09 (17.70) 39.36 32.62 110.24  XV Paid up Equity Share Capital (Face Value of ₹ 10 each) 1,234.16 1,234.16 620.00 620.00 620.00 620.00  XVI Other Equity 6,041.63 6,263.95 (1,422.47) 6,041.63 (1,422.47) (1,051.23)	T	ax Relating to Other Comprehensive Income - AL UK	-	*	14	Te.			234.45
statement of foreign subsidiaries 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  Xt Total other comprehensive income (A (i - ii) + B(i - ii))  XII Total comprehensive income for the period (IX + XI)  Profit / (Loss) Attributable to: Owners of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  15.27 24.09 (17.70) 39.36 32.40 216.10 XV Paid up Equity Share Capital (Face Value of ₹ 10 each)  1,234.16 620.00 620.00 620.00 620.00  620.00 620.00  620.00 620.00  620.00 620.00	E	3 (i) Items that will be reclassified to profit or loss	21	853		15			(3)
statement of foreign subsidiaries       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       4	E	exchange differences in translating the financial	128.50	3.07	(26.94)	131.57	(2.97)	53.96	53.96
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))  XII Total comprehensive income for the period (IX + XI)  Frofit / (Loss) Attributable to: Owners of the Company Non- Controlling Interest  XIII Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XIV Paid up Equity Share Capital (Face Value of ₹ 10 each)  1,234.16  1,234.16  620.00  620.00  620.00  620.00  620.00  620.00  1,422.47)  1,051.23)	S	statement of foreign subsidiaries			,				
C (i) Others (Revaluation of Tangible Fixed Assets) AL UIK       UIK       Section (III)       C (ii) Others (Revaluation of Tangible Fixed Assets) AL UIK       Image: Composition of Tangible Fixed Assets) Al UIK       Image: C	1	3 (ii) Income tax relating to items that will be	2.1	100		190			
UK       UK       (0.65)       (25.63)       124.13       8.44       (105.46)         XII Total comprehensive income for the period (IX + XI)       508.90       (219.15)       9.18       289.75       0.22       326.34         XIII Profit / (Loss) Attributable to:       0wners of the Company			~ 1						
XI       Total other comprehensive income (A (i - ii) + B(i - ii))       124.78       (0.65)       (25.63)       124.13       8.44       (105.46)         XIII       Total comprehensive income for the period (IX + XI)       508.90       (219.15)       9.18       289.75       0.22       326.34         XIII       Profit / (Loss) Attributable to:             0 owners of the Company				-	76				*
XIII Profit / (Loss) Attributable to: Owners of the Company Non- Controlling Interest  XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest  XV Paid up Equity Share Capital (Face Value of ₹ 10 each)  XVI Other Equity  Profit / (Loss) Attributable to: (241.29) 44.61 131.90 (37.48) 288.57 (9.81) 33,73 29.27 143,23  288.57 (1.421.29) 44.61 131.90 (37.48) 288.57 (1.421.29) 44.61 131.90 (37.48) 288.57 (1.422.47) 6.81 33,73 29.27 143,23  288.57 (1.422.47) 6.81 33,73 29.27 143,23  288.57 (1.422.47) 6.81 33,73 29.27 143,23  288.57 (1.421.29) 44.61 131.90 (37.48) 288.57 (1.422.47) 6.81 33,73 29.27 143,23  288.57 (1.422.47) 6.81 33,73 29.27 143,23  288.57 (1.422.47) 6.81 33,73 29.27 143,23  288.57 (1.422.47) 6.81 131.90 (37.48) 288.57 (1.422.47) 6.8			124.78	(0.65)	(25.63)	124.13	8.44	(105.46)	(105.47
Owners of the Company Non- Controlling Interest       373.19 10,94 221.79 (9.81)       44,61 131.90 (37.48) 288.57 143,23         XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest       493.63 (243.24) 26.88 250.39 (32.40) 216.10 11.24         XV Paid up Equity Share Capital (Face Value of ₹ 10 each)       1,234.16 1,234.16 620.00 620.00 620.00 620.00 620.00       620.00 620.00 620.00 620.00         XVI Other Equity       6,041.63 6,263.95 (1,422.47) 6,041.63 (1,422.47) (1,051.23)	(II T	otal comprehensive income for the period (IX + XI)	508.90	(219.15)	9.18	289.75	0.22	326.34	326.32
Owners of the Company Non- Controlling Interest       373.19 10,94 221.79 (9.81)       44,61 131.90 (37.48) 288.57 143,23         XIV Total comprehensive income attributable to Owners of the Company Non- Controlling Interest       493.63 (243.24) 26.88 250.39 (32.40) 216.10 10.24         XV Paid up Equity Share Capital (Face Value of ₹ 10 each)       1,234.16 1,234.16 620.00 620.00 620.00 620.00 620.00       620.00 620.00 620.00 620.00         XVI Other Equity       6,041.63 6,263.95 (1,422.47) 6,041.63 (1,422.47) (1,051.23)	III F	Profit / (Loss) Attributable to:				_			
Non- Controlling Interest   10,94   22.79   (9.81)   33,73   29.27   143,23	2070	The state of the s	373.19	(241.29)	44,61	131.90	(37.48)	288.57	288.56
XIV       Total comprehensive income attributable to Owners of the Company Non- Controlling Interest       493.63 15.27 24.09 (17.70) 39.36 32.62 110.24         XV       Paid up Equity Share Capital (Face Value of ₹ 10 each)       1,234.16 1,234.16 620.00 620.00 620.00 620.00 620.00 620.00       620.00 6	- 1		10.94	22.79	(9.81)	33,73	29.27	143,23	143,22
Owners of the Company Non- Controlling Interest       493.63   (243.24)   26.88   250.39   (32.40)   216.10   (17.70)   39.36   32.62   110.24           XV Paid up Equity Share Capital (Face Value of ₹ 10 each)       1,234.16   1,234.16   620.00   620.00   620.00   620.00   620.00           XVI Other Equity       6,041.63   6,263.95   (1,422.47)   6,041.63   (1,422.47)   (1,051.23)	_								
Non- Controlling Interest     15.27     24.09     (17.70)     39.36     32.62     110.24       XV Paid up Equity Share Capital (Face Value of ₹ 10 each)     1,234.16     1,234.16     620.00     620.00     620.00     620.00       XVI Other Equity     6,041.63     6,263.95     (1,422.47)     6,041.63     (1,422.47)     (1,051.23)			493.63	(243.24)	26.88	250.39	(32.40)	216.10	216.09
XV Paid up Equity Share Capital (Face Value of ₹ 10 each) 1,234.16 1,234.16 620.00 620.00 620.00 620.00 820.00 XVI Other Equity 6,041.63 6,263.95 (1,422.47) 6,041.63 (1,422.47) (1,051.23)	- 1								110.22
CVI Other Equity 6,041.63 6,263.95 (1,422.47) 6,041.63 (1,422.47) (1,051.23)									620.00
	- 1			1					(1,051.23
(VI) Earnings per equity share (of ₹ 10 each)		Earnings per equity share (of ₹ 10 each)	2,2,11,00	-,-30.03	(=, :==: , / /		(-, .==, )	,	, ,
Basic & Diluted (In ₹) 3.11 (1.77) 0.59 (0.13) 6.96			3.11	(1.77)	0.5	INIT 2.6	(0.13)	6.96	6.96

#### Notes:

- The above unaudited consolidated financial results have been reviewed by the Audit committee on 12th Nov 2024 and approved by the Board of Directors of the company at their meeting held on 13th Nov 2024.
- 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 Bules, 2016
- 3 The Group has operations in India and UK which are classified as separate geographical segments as provided in Ind AS 108.
- Previous period / year figures have been regrouped / reclassified to make them comparable with those of current period except for consolidation of the Subsidiay for the Quarter as mentioned in point 5.

S&S has raised equity capital of Rs.46 Cr through a preferential allotment of 6,141,550 shares to the promoters on May 29, 2024, with this the Promoters stake has increased to 74.99%. This transaction has also increased the company's net worth by ₹91 crore and enabled the company to reduce debt by an amount of ₹37.75 crore in Jul'24. This is in line with approvals received from Shareholders, SEBI and NSE/BSE

These funds were used to acquire the minority stake of 33.14% in Acrastyle Power India Limited thereby converting it into a wholly owned subsidiary.

This enabled the company to consolidate 100% of the financials of Acrastyle- our UK subsidiary, into the Company.

Additionally, S&S acquired 100% stake in Hamilton Research and Technology (HART), a Kolkata based company in the cutting edge of specialized and proprietary automation technology, with a special focus on the Aluminium sector. HART has been integrated into the company effective from 1st of June'24. Therefore the previous year's numbers are not fully comparable.

Figures for the quarter ended 30th September 2024 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 second quarter of the relevent financial year. Also the figures up to the end of second quarter had only been reviewed and not subject to audit.

For S & S Power Switchgear Limited

Krishnakenar 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)

						Full Year	(₹ In Lakns)
Particulars	For	For the Quarter ended			Half Year Ended		For the Year Ended
Fattleutais	30th Sep, 2024	30th Jun, 2024	30th Sep, 2023	30th Sep, 2024	30th Sep, 2023	31st Mar, 2024	31st Mar, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Segment Revenue:							
India Segment	2,127.94	870.50	1,464.41	2,998.44	2,663.00	5,793.38	5,793.38
UK Segment	3,446.23	2,807.74	1,955.63	6,253.97	4,417.36	10,398.29	10,398.29
Subtotal	5,574.18	3,678.23	3,420.04	9,252.41	7,080.36	16,191.67	16,191.68
Less: Inter segment revenue	36.36	33.07	34.40	69.43	66.70	134.56	134.56
Total Revenue	5,537.82	3,645.16	3,385.64	9,182.98	7,013.66	16,057.12	16,057.12
Results:	_				-		_
India	144.89	(343.80)	30.00	(198.91)	(106.36)	(65.07)	109.82
UK	273.30	121.12	2.14	394.42	95.16	484.50	484.50
Unallocable	2,0.00		3	00 1. 12.	00.10	101100	404.00
Profit/(Loss) before tax	418.19	(222.67)	32.14	195.51	(11.20)	419.43	594.32
Segment Assets							
India	8.087.64	12,743.26	3,487.58	8.087.64	3,487.58	4,108.89	4.108.90
UK	10,370.20	9,396.68	7,975.41	10,370.20	7,975.41	9,710.84	9,710.83
Total	18,457.84	22,139.93	11,462.99	18,457.84	11,462.99	13,819.73	13,819.73
Segment Liabilities							
India	3,212.12	7,126.19	5,798.10	3,212.12	5,798.10	6,370.90	6,370.92
UK	7,978.46	7,445.99	6,435.00	7,978.46	6,435.00	7,880.06	7,880.06
Total	11,190.58	14,572.18	12,233.10	11,190.58	12,233.10	14,250.96	14,250.98
Capital Employed							
(Segment Assets-Segment Liabilities)							
India	4,875.51	5,617.07	(2,310.52)	4,875.51	(2,310.52)		(2,262.02
UK	2,391.75	1,950.68	1,540.41	2,391.74	1,540.41	1,830.78	1,830.77
Total	7,267.26	7,567.75	(770.11)	7,267.26	(770.11)	(431.23)	(431.24



Maraimalai Nagar-603209 For S & S Power Switchgear Limited

Krishnakum r Ramanathan Managing Director DIN No: 08880943

## S & S POWER SWITCHGEAR LIMITED

Rog Office: Plot No. 14, CMDA Industrial Area Chithamanur Village, Maraimalai Nagar - 603209 Kanchlpuram District Tamilinadu Website: www.sspower.com CIN: L31200TN1975PLC006966

## CONSOLIDATED STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEP, 2024

(Rin Lakhs)

		As at 30th Sep,	As at 31st	
Sr. No.	Particulars	2024	Mar, 2024	
_	ASSETS	(UNAUDITED)	(AUDITED)	
141	Non-current assets			
(1)	Property, Plant and Equipment	1,830,59	1,346.89	
(a)		1,630,33	1,040,03	
(b)	Capital work in progress	81.56	73.26	
(c)	Other Intangible assets			
(d)	Intangible Assets under development	36.61	9.50	
(e)	Goodwill	5,745.54		
(1)	Financial Assets			
	(i) Loans			
	(ii) Other non-current financial assets	677.82	196.4	
(g)	Deferred tax assets (net)	896.65	816.2	
(h)	Other non-current assets	74,54	5.2	
(2)	Current assets			
(a)	Inventories	3,078.81	2,660.63	
(b)	Financial Assets			
	(i) Trade receivables	4,338.66	3,984.8	
	(ii) Cash and cash equivalents	503.61	577,3	
	(iii) Bank balances other than (ii) above	401.02	362.0	
(c)	Current Tax Assets ( Net)	121.14	144.1	
(d)	Other current assets	679.98	575.8	
	Total Assets	18,468.54	13,819.72	
	EQUITY AND LIABILITIES			
(1)	Equity	4.004.40	620.00	
(a)	Equity Share capital	1,234.16		
(b)	Other Equity	6,041.63	(541.19	
	Equity attributable to Owners	7,275.79		
(c)	Non-Controlling Interest	7.075.70	109.96	
	Total Equity	7,275.79	(431.23	
	LIABILITIES	1 1		
(2)	Non-current liabilities	1 1		
(6)	Financial Liabilities	1 - 1		
	(i) Borrowing	1,700.50	4,698.00	
	(ii) Lease Liabillty	316.32	14.78	
(b)	Provisions	3,310.86	3,052.90	
(c)	Deferred tax liabilities (net)	180.89	163.24	
(3)	Current liabilities			
(a)	Financial Liabilities	1 1		
	(i) Borrowings	385.45	1,035.56	
	(ii) Lease Liability - Current	1,35.35	119.05	
	(iii) Trade payables		107	
	Total Outstanding Dues of Micro, Medium & Small Enterprises	414.71	357.73	
1	Total Outstanding Dues of Creditor's other than Micro, Medium & Small	1 1		
	Enterprises	4,250.34	4,526.45	
(b)	Other current liabilities	445.67	263.50	
	Short term Provisions	46.12	19.74	
	Current Tax Liabilities(Net)	4.55	311.80	
(M)	Total Equity and Liabilities	18,466.54	13,819,72	





r S&S Power Switchgear Limited



Managing Director DIN No: 08880943

# S&S Power Switchgear Limited

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## CONSOLIDATED STATEMENT OF AUDITED CASH FLOW FOR THE HALF YEAR ENDED 30th SEP, 2024

(₹ in Lakhs)

Sr.	Particulars	Half Year Ended 30th SEP, 2024 (UNAUDITED)	Year Ended 31st Mar, 2024 (AUDITED)
А	Cash flow from operating activities		
	Profit before tax	203.65	419.4
	Adjustments for:		
()	Finance costs	238.10	547.4
	Depreciation and amortisation expense	153.83	238,8
	Provision others	1400.001	
	Provisions - (Benefits) for Deferred Taxes	(100.36)	(246.5
	Interest income	(49.90)	(40.0
	Remeasurement of defined benefit plan	(7.44)	(393.6 (113.2
	Other Non-Cash Adjustment Movement in FCTRS	131.57	(53,9
	(Gain)/loss on disposal of property, plant and equipment	151.57	(0.5
	Foreign Curreny exchange fluctuations		(0.5
	Operating profit before working capital changes	569.46	357.2
_			
	Movements in working capital:	(410.10)	/255 /
	(Increase)/decrease in inventories	(418.18)	(355.6
- 4	(Increase)/decrease in trade receivables • (Increase)/decrease in other assets	(353.79) (173.53)	(1,173.) 99.:
	Increase/(decrease) in Provisions - Others	284.33	465.8
	Increase /(decrease) in trade payables	(219.14)	959.:
1	Increase / (decrease) in other liabilities	182.16	3.0
	Total Movements in working capital:	(698.16)	(2.0
_	Cash generated from operations	(128.70)	355.1
	Direct taxes Paid (Net)	(24.17)	(227.5
	Net cash from operating activities (A)	(104.53)	582.7
-	net cash non operating activities (A)	(204.00)	0021
В	Cash flows from investing activities  Payment for Property, Plant and Equipment (including Capital Work-in-		
	Progress)	(637,48)	(130.:
	Payment for intangible assets	(8.30)	(56.3
	Interest received	49.90	40.0
	Proceeds from Sale of Current Investment	9	
- 1	Proceeds from issue of new shares including share premium	9,089.48	
	Goodwill on acquisition of subsidiary	(2,678.25)	
- 1	Adjustment to retained earnings on additional acquisition in APIL subsidiary	(1,696.35)	
	Investment in Bank Deposit	(38.95)	(58.2
	Net cash (used In) investing activities (B)	4,080.04	(204.7
С	Cash flow from financing activities		
١	Borrowings/ Re-payment of Borrowings	(3,647.61)	766.1
- [	Payment of Lease Liability	317.84	(123.0
- 1	Interest paid	(238.10)	(547.4
- 1	(Increase) /decrease in other non financial assets	(481.41)	58.3
	Foreign Curreny exchange fluctuations		0.0
	Net cash (used in) financing activities (C)	(4,049.28)	154.2
	NET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + (C)]	(73.77)	532.2
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		
- 1	Balances with banks in current accounts and deposit accounts	577.36	44.8
	Cash on hand	0.02	0.2
	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	577.38	45.:
	CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		
- 1	Balances with banks in current accounts and deposit accounts	502.82	577.3
- 1			
	Cash on hand	0.79	0.0

...

The Consolidated Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting Standards (IND AS 7)- Statement of Cash Flow.

Maraimalai

The Figures in brackets represents cash outflow.

CHARTERED

ACCOUNTAINES

Previous period figures have been regrouped / reclassified , whereever necessary to confirm to current year presentation. SWITCHGO

For S&S Power Switchgear Limited Krishnakumar Ramanathan

Managing Director DIN No: 08880943