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 : cs@stg-india.com
CIN : L10790TN1988PLC015647
GSTIN : 33AAACS5033J1ZL

Ref: STGL/BSE/273/2026

Date: July 9, 2026

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001

BSE Scrip Code: 517201 **ISIN:** INE311D01017

Dear Sir/Madam,

Subject: Outcome of the Meeting of the Board of Directors of Switching Technologies Gunther Limited ("the Company") pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to our prior intimation dated July 3, 2026 (Ref: STGL/BSE/272/2026), filed under Regulation 29 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), and in terms of Regulation 30 of the SEBI LODR Regulations read with SEBI Master Circular No. HO/49/14/14(7)/2025-CFD-POD2/I/3762/2026 dated January 30, 2026, we wish to inform you that the Meeting of the Board of Directors of the Company was held today, i.e., Thursday, July 9, 2026, through Video Conferencing ("VC")/Other Audio Visual Means ("OAVM"), at the Registered Office of the Company, wherein the Board of Directors, inter alia, considered and approved the following matters:

1. INCREASE IN AUTHORISED SHARE CAPITAL AND CONSEQUENTIAL ALTERATION OF CAPITAL CLAUSE OF MEMORANDUM OF ASSOCIATION

The Board of Directors considered and approved the increase in the Authorised Share Capital of the Company from ₹6,00,00,000/- (Rupees Six Crore Only) divided into 60,00,000 (Sixty Lakh) Equity Shares of ₹10/- (Rupees Ten Only) each to ₹30,00,00,000/- (Rupees Thirty Crore Only) divided into 3,00,00,000 (Three Crore) Equity Shares of ₹10/- (Rupees Ten Only) each, by creation of 2,40,00,000 (Two Crore Forty Lakh) additional Equity Shares of ₹10/- (Rupees Ten Only) each, and the consequential alteration of the Capital Clause of the Memorandum of Association of the Company, subject to the approval of the Members of the Company by way of an Ordinary Resolution at the Extraordinary General Meeting, pursuant to Section 61 read with Section 13 of the Companies Act, 2013.

2. ENHANCEMENT OF LIMITS UNDER SECTION 186 OF THE COMPANIES ACT, 2013

The Board of Directors considered and approved the enhancement of the limit for making investments, giving loans or guarantees, or providing security under Section 186 of the Companies Act, 2013, up to ₹1000 Crore (Rupees One Thousand Crore Only), subject to the approval of the Members of the Company by way of a Special Resolution at the Extraordinary General Meeting.

3. APPROVAL OF VALUATION REPORTS AND SWAP RATIO

The Board of Directors took on record and approved the following Valuation Reports, each dated July 09, 2026, obtained by the Company in connection with the proposed preferential issue of equity shares on a Share Swap basis:

(a) Valuation Report for Switching Technologies Gunther Limited:

Since the proposed preferential issue would result in the allotment of Equity Shares representing more than 5% (Five per cent) of the post-issue fully diluted share capital of the Company, a Valuation Report from an independent Registered Valuer was obtained in terms of Regulation 166A(1) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"). Valuation Report issued by CA Prashant Ghorela, Registered Valuer (IBBI Registration No.: IBBI/RV/06/2021/14003), determined the fair value of the equity shares of the Company at ₹98/- (Rupees Ninety-Eight Only) per equity share.

The Board noted that since the equity shares of the Company are frequently traded on BSE Limited, the price determined in accordance with Regulation 164(1) of the SEBI ICDR Regulations — being the higher of the volume-weighted average price for the 90 (Ninety) trading days (₹85.67) and the 10 (Ten) trading days (₹97.49) preceding the Relevant Date is ₹97.49 (Rupees Ninety-Seven and Paise Forty-Nine Only) per equity share.

In terms of the first proviso to Regulation 166A(1) of the SEBI ICDR Regulations, the floor price for the proposed preferential issue shall be the higher of the price determined under Regulation 164(1) and the price determined under the Valuation Report. Accordingly, the floor price for the proposed preferential issue has been determined at ₹97.49 (Rupees Ninety-Seven and Paise Forty-Nine Only) per equity share, being higher than the Valuation Report price of ₹98/- per equity share.

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The Board further noted that the said Valuation Report does not include guidance on control premium, on the basis that the proposed preferential issue does not result in a change in control of the Company, the existing Promoter and Promoter Group continuing to hold and exercise control both before and after the proposed allotment.

(b) Valuation Report for Tekfoods International Private Limited:

Valuation Report issued by CA Prashant Ghorela, Registered Valuer (IBBI Registration No.: IBBI/RV/06/2021/14003), determining the fair value of equity shares of Tekfoods International Private Limited at ₹539 per equity share.

(c) Valuation Report for Samridh Overseas Trading Private Limited:

Valuation Report issued by CA Prashant Ghorela, Registered Valuer (IBBI Registration No.: IBBI/RV/06/2021/14003), determining the fair value of equity shares of Samridh Overseas Trading Private Limited at ₹1338 per equity share.

Swap Ratio:

Particulars	**Fair Value Per Share**
Switching Technologies Gunther Limited	₹98
Tekfoods International Private Limited	₹539
Swap Ratio	**5.5:1**

Particulars	**Fair Value Per Share**
Switching Technologies Gunther Limited	₹98
Samridh Overseas Trading Private Limited	₹1338
Swap Ratio	**13.65:1**

4. APPROVAL OF RELATED PARTY TRANSACTION FOR ACQUISITION OF TEKFOODS INTERNATIONAL PRIVATE LIMITED THROUGH SHARE SWAP

The Board of Directors noted that the Audit Committee of the Company, comprising only Independent Directors, at its meeting held on July 09, 2026, has granted its prior approval to the proposed Related Party Transaction ("RPT") in relation to the acquisition of Tekfoods International Private Limited, to the extent applicable, in terms of Section 177 of the Companies Act, 2013 and the Company's Policy on Materiality of Related Party Transactions.

The Board, based on the recommendation of the Audit Committee (to the extent applicable) and after satisfying itself that the proposed transaction is on an arm's length basis and in the best interests of the Company and its stakeholders, considered and approved the acquisition of 16,50,000 (Sixteen Lakh Fifty Thousand) equity shares representing 100% of the paid-up equity share capital of Tekfoods International Private Limited (CIN: U15100WB2017PTC219430), for a consideration of ₹88,93,50,000/- (Rupees Eighty-Eight Crore Ninety-Three Lakh Fifty Thousand Only), to be discharged entirely by way of issuance and allotment of 90,75,000 (Ninety Lakh Seventy-Five Thousand) fully paid-up equity shares of the Company, on a preferential basis, for consideration other than cash (Share Swap), as certified by the Registered Valuer in the Valuation Report referred to above. Upon completion, Tekfoods International Private Limited shall become a Wholly Owned Subsidiary of the Company.

To the extent the said transaction constitutes a Related Party Transaction within the meaning of Section 2(76) of the Companies Act, 2013 and the Company's Policy on Materiality of Related Party Transactions (on account of Touristas Horizons Private Limited and BBU Enterprises Private Limited, the existing Promoters of the Company, being shareholders of and proposed allottees under Tekfoods International Private Limited), the approval of the Members of the Company is being sought by way of an Ordinary Resolution at the Extraordinary General Meeting.

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pursuant to Section 188 of the Companies Act, 2013 read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014. The Board further confirmed that all related parties, whether or not party to this transaction, shall not be entitled to vote on this resolution.

5. APPROVAL OF RELATED PARTY TRANSACTION FOR ACQUISITION OF SAMRIDH OVERSEAS TRADING PRIVATE LIMITED THROUGH SHARE SWAP

The Board of Directors noted that the Audit Committee of the Company, comprising only Independent Directors, at its meeting held on July 09, 2026, has granted its prior approval to the proposed Related Party Transaction ("RPT") in relation to the acquisition of Samridh Overseas Trading Private Limited, to the extent applicable, in terms of Section 177 of the Companies Act, 2013 and the Company's Policy on Materiality of Related Party Transactions.

The Board, based on the recommendation of the Audit Committee (to the extent applicable) and after satisfying itself that the proposed transaction is on an arm's length basis and in the best interests of the Company and its stakeholders, considered and approved the acquisition of 11,10,110 (Eleven Lakh Ten Thousand One Hundred and Ten) equity shares representing 100% of the paid-up equity share capital of Samridh Overseas Trading Private Limited (CIN: U74900WB2013PTC199193), for a consideration of ₹ 1,48,49,93,804/- (Rupees One Hundred Forty-Eight Crore Forty-Nine Lakh Ninety-Three Thousand Eight Hundred and Four Only), to be discharged entirely by way of issuance and allotment of 1,51,52,998 (One Crore Fifty-One Lakh Fifty-Two Thousand Nine Hundred and Ninety-Eight) fully paid-up equity shares of the Company, on a preferential basis, for consideration other than cash (Share Swap), as certified by the Registered Valuer in the Valuation Report referred to above. Upon completion, Samridh Overseas Trading Private Limited shall become a Wholly Owned Subsidiary of the Company.

To the extent the said transaction constitutes a Related Party Transaction within the meaning of Section 2(76) of the Companies Act, 2013 and the Company's Policy on Materiality of Related Party Transactions (on account of Touristas Horizons Private Limited and BBU Enterprises Private Limited, the existing Promoters of the Company, being shareholders of and proposed allottees under Samridh Overseas Trading Private Limited), the approval of the Members of the Company is being sought by way of an Ordinary Resolution at the Extraordinary General Meeting, pursuant to Section 188 of the Companies Act, 2013 read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014. The Board further confirmed that all related parties, whether or not party to this transaction, shall not be entitled to vote on this resolution.

6. APPROVAL OF SHARE SWAP AGREEMENT OF TEKFOODS INTERNATIONAL PRIVATE LIMITED

The Board of Directors considered and approved the Share Swap Agreement proposed to be executed between the Company and the shareholders of Tekfoods International Private Limited, in connection with the proposed acquisition of 100% of the paid-up equity share capital of Tekfoods International Private Limited through issue of equity shares of the Company on a preferential basis. The Board authorised the Directors, Key Managerial Personnel and the Company Secretary of the Company, severally, to finalise, execute and deliver the said Share Swap Agreement and to do all such acts, deeds and things as may be necessary, desirable or expedient in connection therewith.

7. APPROVAL OF SHARE SWAP AGREEMENT OF SAMRIDH OVERSEAS TRADING PRIVATE LIMITED

The Board of Directors considered and approved the Share Swap Agreement proposed to be executed between the Company and the shareholders of Samridh Overseas Trading Private Limited, in connection with the proposed acquisition of 100% of the paid-up equity share capital of Samridh Overseas Trading Private Limited through issue of equity shares of the Company on a preferential basis. The Board authorised the Directors, Key Managerial Personnel and the Company Secretary of the Company, severally, to finalise, execute and deliver the said Share Swap Agreement and to do all such acts, deeds and things as may be necessary, desirable or expedient in connection therewith.

8. ACQUISITION OF UP TO 100% EQUITY SHAREHOLDING OF TEKFOODS INTERNATIONAL PRIVATE LIMITED THROUGH SHARE SWAP

The Board of Directors considered and approved the acquisition of equity shares representing 100% of the paid-up equity share capital of Tekfoods International Private Limited (CIN: U15100WB2017PTC219430), comprising 16,50,000 (Sixteen Lakh Fifty Thousand) equity shares of face value ₹10/- each, from its existing shareholders, for a consideration of ₹88,93,50,000/- (Rupees Eighty-Eight Crore Ninety-Three Lakh Fifty Thousand Only), to be discharged entirely by way of issuance and allotment of 90,75,000 (Ninety Lakh Seventy-Five Thousand) fully paid-up equity shares of the Company at a price of ₹98/- per equity share of face value ₹10/- each, on a preferential basis for consideration other than cash (Share Swap). The Swap Ratio has been determined at 5.5:1, as certified by the Registered Valuer. Upon completion, Tekfoods International Private Limited shall become a Wholly Owned Subsidiary of the Company.

The acquisition is subject to the approval of the Members of the Company by way of a Special Resolution at the Extraordinary General Meeting, pursuant to Section 62(1)(c) of the Companies Act, 2013, and receipt of In-Principle Approval from BSE Limited and such other regulatory approvals as may be required.

The details as required under Regulation 30 of the SEBI LODR Regulations are enclosed as part of **Annexure-A** to this outcome.

9. ACQUISITION OF UP TO 100% EQUITY SHAREHOLDING OF SAMRIDH OVERSEAS TRADING PRIVATE LIMITED THROUGH SHARE SWAP

The Board of Directors considered and approved the acquisition of equity shares representing 100% of the paid-up equity share capital of Samridh Overseas Trading Private Limited (CIN: U74900WB2013PTC199193), comprising 11,10,110 (Eleven Lakh Ten Thousand One Hundred and Ten) equity shares of face value ₹10/- each, from its existing shareholders, for a consideration of ₹ 1,48,49,93,804/- (Rupees One Hundred

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Forty-Eight Crore Forty-Nine Lakh Ninety-Three Thousand Eight Hundred and Four Only), to be discharged entirely by way of issuance and allotment of 1,51,52,998 (One Crore Fifty-One Lakh Fifty-Two Thousand Nine Hundred and Ninety-Eight) fully paid-up equity shares of the Company at a price of ₹98/- per equity share of face value ₹10/- each, on a preferential basis for consideration other than cash (Share Swap). The Swap Ratio has been determined at 13.65:1, as certified by the Registered Valuer. Fractional entitlements arising on application of the Swap Ratio have been rounded down to the nearest whole equity share. Upon completion, Samridh Overseas Trading Private Limited shall become a Wholly Owned Subsidiary of the Company.

The acquisition is subject to the approval of the Members of the Company by way of a Special Resolution at the Extraordinary General Meeting, pursuant to Section 62(1)(c) of the Companies Act, 2013, and receipt of In-Principle Approval from BSE Limited and such other regulatory approvals as may be required.

The details as required under Regulation 30 of the SEBI LODR Regulations are enclosed as part of **Annexure-B** to this outcome.

10. ISSUANCE OF EQUITY SHARES BY WAY OF PREFERENTIAL ISSUE ON PRIVATE PLACEMENT BASIS FOR CONSIDERATION OTHER THAN CASH (SHARE SWAP)

Subject to the approval of the Members of the Company at the Extraordinary General Meeting and receipt of In-Principle Approval from BSE Limited and such other regulatory/governmental approvals as may be required, the Board of Directors considered and approved the issuance of 2,42,27,998 (Two Crore Forty-Two Lakh Twenty-Seven Thousand Nine Hundred and Ninety Eight) fully paid-up equity shares of face value ₹10/- each at a price of ₹98/- (Rupees Ninety-Eight Only) per share, being a price not less than the floor price of ₹97.49 per share determined in accordance with Regulation 164(1) read with Regulation 166A(1) of the SEBI ICDR Regulations, to the existing shareholders of Tekfoods International Private Limited and Samridh Overseas Trading Private Limited, for consideration other than cash (Share Swap), being the acquisition of 100% of the paid-up equity share capital of each of the said companies, for an aggregate consideration of ₹2,37,43,43,804/- (Rupees Two Hundred Thirty-Seven Crore Forty-Three Lakh Forty-Three Thousand Eight Hundred and Four Only), to be discharged entirely by way of issuance and allotment of the aforesaid equity shares of the Company.

The details as required to be disclosed under Regulation 30 of the SEBI LODR Regulations are enclosed herewith as **Annexure-C**.

11. APPROVAL OF NOTICE OF EXTRAORDINARY GENERAL MEETING

The Board approved the Notice of the Extraordinary General Meeting ("EGM") of the Company to be held on Saturday, August 1, 2026 at 04:15 P.M., at the Registered Office of the Company, to seek the necessary approval of the Members of the Company under Sections 42, 62 and other applicable provisions of the Companies Act, 2013 and Regulation 166A and other applicable provisions of the SEBI ICDR Regulations. The Board also approved the cut-off date of Friday, July 24, 2026 (for determining the Members entitled to vote) and the remote e-voting period from Wednesday, July 29, 2026 to Friday, July 31, 2026, in relation to the said EGM. The Notice of the said EGM will be dispatched separately to BSE Limited and to the Members of the Company and will also be available on the Company's website and on the website of BSE Limited in due course.

12. APPOINTMENT OF SCRUTINIZER

The Board of Directors appointed M/s Saptasikha & Co., Proprietor, Practising Company Secretary (Membership No.: 10783; COP No.: 15239), as the Scrutinizer to scrutinize the remote e-voting process and the voting during the EGM in a fair and transparent manner, pursuant to Section 108 of the Companies Act, 2013 read with the applicable Rules and Regulation 44 of the SEBI LODR Regulations.

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 04:30 P.M.

We request you to kindly take the above information on record.

Thanking you,
Yours faithfully,

For **Switching Technologies Gunther Limited**

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S. Ramesh
Company Secretary and Compliance Officer
ACS M. No.: A10646

Place: Chennai

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Annexure-A

Disclosure in respect of Acquisition of 100% stake of Tekfoods International Private Limited, in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Tekfoods International Private Limited

S.No.	Particulars	Details
1	**Name of the target entity, details in brief such as size, turnover etc.**	Tekfoods International Private Limited (CIN: U15100WB2017PTC219430), incorporated on February 13, 2017 and having its registered office at Fortune Chambers, G-44, Ground Floor, 6, Lyonsrange, Kolkatta G.P.O., Kolkata, 700001. The Target Company is engaged in the business of FMCG. Turnover for FY 2024-25: ₹ 1815.51 lakh.
2	**Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"**	**Yes**, the acquisition falls within a related party transaction. Touristas Horizons Private Limited and BBU Enterprises Private Limited, being the existing Promoters of the Company, are also shareholders of Tekfoods International Private Limited and shall, in that capacity, be allottees of equity shares of the Company pursuant to this transaction. Accordingly, both are related parties of the Company under Section 2(76) of the Companies Act, 2013. This transaction is being undertaken at arm's length basis as certified by the Registered Valuer.
3	**Industry to which the entity being acquired belongs**	Food Processing and Food Trading Industry
4	**Objects and effects of acquisition (including reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)**	The proposed acquisition of 100% equity shareholding of Tekfoods International Private Limited is undertaken with a view to expand and consolidate the business operations of the Company and to create synergistic value for its shareholders.
5	**Brief details of any governmental or regulatory approvals required for the acquisition**	No governmental or regulatory approvals are specifically required for the proposed acquisition.
6	**Indicative time period for completion of the acquisition**	Within 15 days from the later of: (i) receipt of Members' approval at the Extraordinary General Meeting; or (ii) receipt of In-Principle Approval from BSE Limited, subject to such other regulatory approvals as may be required.
7	**Nature of consideration – whether cash consideration or share swap and details of the same**	Consideration other than cash (Share Swap). Preferential issue of 90,75,000 (Ninety Lakh Seventy-Five Thousand) fully paid-up equity shares of face value ₹10/- each of the Company, at a price of ₹98/- (Rupees Ninety-Eight Only) per share (not less than ₹97.49, being the floor price computed in accordance with Regulation 164(1) read with Regulation 166A(1) of the SEBI ICDR Regulations), aggregating to a consideration of ₹88,93,50,000/- (Rupees Eighty-Eight Crore Ninety-Three Lakh Fifty Thousand Only), to the existing shareholders of Tekfoods International Private Limited, for acquisition of 16,50,000 (Sixteen Lakh Fifty Thousand) equity shares representing 100% of the paid-up equity share capital of Tekfoods International Private Limited.
8	**Cost of acquisition or the price at which the shares are acquired**	Swap Ratio of 5.5:1 (i.e., 5.5 (Five and one-half) equity shares of the Company for every 1 (One) equity share held in Tekfoods International Private Limited), the fair value of Tekfoods International Private Limited being ₹539/- per equity share as against the fair value of ₹98/- per equity share of the Company, as certified by the Registered Valuer vide Valuation Report dated July 9, 2026.
9	**Percentage of shareholding/control acquired and/or number of shares acquired**	16,50,000 equity shares representing 100% of the paid-up equity share capital of Tekfoods International Private Limited. Upon completion, Tekfoods International Private Limited shall become a Wholly Owned Subsidiary of the Company.

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S.No.	Particulars	Details
10	**Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years' turnover, country in which the acquired entity has presence and any other significant information**	Tek Food International Private Limited is the flagship food business of the Tek Food Group, engaged in the manufacture, processing, trading, marketing, distribution, import, export, and sale of a diverse range of food products and allied products. The Company serves as the principal operating and holding entity for the Group's food business and presently houses all food brands owned by the Tek Food Group. With an integrated business model, the Company oversees product development, brand management, sourcing, manufacturing, and distribution across multiple food categories. In addition to its branded food business, Tek Food International Private Limited plays a strategic role within the Group's supply chain by acting as the primary sourcing and procurement hub for raw materials. The Company supplies key ingredients and inputs to various manufacturing facilities engaged in the production of bakery products and other processed food items, ensuring consistency in quality, procurement efficiencies, and economies of scale. Backed by an experienced management team and a robust procurement and distribution network, the Company is focused on expanding its product portfolio, strengthening its brands, and establishing a scalable food business with a strong emphasis on quality, innovation, and sustainable growth. Turnover (last three financial years) (amount in thousand): Turnover (last three financial years): • FY 2025-26- ₹ 29.98 Crore (Projected) • FY 2024-25 – ₹ 18.16 Crore • FY 2023-24 – ₹ 1.70 Crore • FY 2022-23 – ₹ 0.11 Crore

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Annexure-B

Disclosure in respect of Acquisition of 100% stake of Samridh Overseas Trading Private Limited, in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Samridh Overseas Trading Private Limited

S.No.	Particulars	Details
1	**Name of the target entity, details in brief such as size, turnover etc.**	Samridh Overseas Trading Private Limited (CIN: U74900WB2013PTC199193), incorporated on December 20, 2013 and having its registered office at Ground Floor, Flat G1 100, Jodhpur Park, Kolkata, 700068. The Target Company is engaged in the business of trading, marketing, distribution, import, export and sale of food products and allied products. Turnover for FY 2024-25: ₹ 14,964.94 lakh.
2	**Whether the acquisition would fall within related party transaction(s) and whether the promoter/promoter group/group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"**	**Yes,** the acquisition falls within a related party transaction. Touristas Horizons Private Limited and BBU Enterprises Private Limited, being the existing Promoters of the Company, are also shareholders of Samridh Overseas Trading Private Limited and shall, in that capacity, be allottees of equity shares of the Company pursuant to this transaction. Accordingly, both are related parties of the Company under Section 2(76) of the Companies Act, 2013. This transaction is being undertaken at arm's length basis as certified by the Registered Valuer.
3	**Industry to which the entity being acquired belongs**	Food Trading and Distribution Industry.
4	**Objects and effects of acquisition (including reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)**	The proposed acquisition of 100% equity shareholding of Samridh Overseas Trading Private Limited is undertaken with a view to expand and consolidate the business operations of the Company and to create synergistic value for its shareholders.
5	**Brief details of any governmental or regulatory approvals required for the acquisition**	No governmental or regulatory approvals are specifically required for the proposed acquisition
6	**Indicative time period for completion of the acquisition**	Within 15 days from the later of: (i) receipt of Members' approval at the Extraordinary General Meeting; or (ii) receipt of In-Principle Approval from BSE Limited, subject to such other regulatory approvals as may be required.
7	**Nature of consideration – whether cash consideration or share swap and details of the same**	Consideration other than cash (Share Swap). Preferential issue of 1,51,52,998 (One Crore Fifty-One Lakh Fifty-Two Thousand Nine Hundred and Ninety-Eight) fully paid-up equity shares of face value ₹10/- each of the Company, at a price of ₹98/- (Rupees Ninety-Eight Only) per share (not less than ₹97.49, being the floor price computed in accordance with Regulation 164(1) read with Regulation 166A(1) of the SEBI ICDR Regulations), aggregating to a consideration of ₹ 1,48,49,93,804/- (Rupees One Hundred Forty-Eight Crore Forty-Nine Lakh Ninety-Three Thousand Eight Hundred and Four Only), to the existing shareholders of Samridh Overseas Trading Private Limited, for acquisition of 11,10,110 (Eleven Lakh Ten Thousand One Hundred and Ten) equity shares representing 100% of the paid-up equity share capital of Samridh Overseas Trading Private Limited.
8	**Cost of acquisition or the price at which the shares are acquired**	Swap Ratio of 13.65:1 (i.e., 13.65 (Thirteen point six five) equity shares of the Company for every 1 (One) equity share held in Samridh Overseas Trading Private Limited), the fair value of Samridh Overseas Trading Private Limited being ₹1,338/- per equity share as against the fair value of ₹98/- per equity share of the Company, as certified by the Registered Valuer vide Valuation Report dated July 9, 2026. Fractional entitlements arising on application of the Swap Ratio have been rounded down to the nearest whole share, and the resulting fractional balances shall be dealt with in the manner set out in the Explanatory Statement to the Notice of the Extraordinary General Meeting.

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S.No.	Particulars	Details
9	**Percentage of shareholding/control acquired and/or number of shares acquired**	11,10,110 equity shares representing 100% of the paid-up equity share capital of Samridh Overseas Trading Private Limited. Upon completion, Samridh Overseas Trading Private Limited shall become a Wholly Owned Subsidiary of the Company.
10	**Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years' turnover, country in which the acquired entity has presence and any other significant information**	Samridh Overseas Trading Private Limited (SOTPL) is a part of the diversified Tek Food Group and serves as the Group's dedicated trading and distribution arm. The Company is primarily engaged in the trading, marketing, distribution, import, export, and sale of food products and allied products manufactured under the various brands of the Group. SOTPL plays a strategic role in strengthening the Group's market presence by facilitating domestic and international trade, expanding distribution channels, and enhancing customer reach. The Company is responsible for the commercialization and sale of products manufactured by the Group, ensuring efficient market access and seamless supply chain management. Leveraging the Tek Food Group's manufacturing capabilities, established brands, and integrated procurement network, SOTPL is focused on building a strong distribution platform, expanding its customer base, and driving sustainable growth through strategic trading initiatives in both domestic and overseas markets. Turnover (last three financial years) (amount in lakhs): • FY 2025-26 - ₹ 245.33 Crore (Projected) • FY 2024-25 – ₹ 149.65 Crore • FY 2023-24 – ₹ 95.43 Crore • FY 2022-23 – ₹ 53.23 Crore

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CIN : L10790TN1988PLC015647
GSTIN : 33AAACS5033J1ZL

Annexure-C

Disclosure in respect of the Preferential issue, in terms of Regulation 30 of the SEBI LODR Regulations.

S.No.	Particulars	Details
1	**Type of securities proposed to be issued**	Equity Shares
2	**Type of issuance**	Preferential Allotment
3	**Total number of securities proposed to be issued or the total amount for which the securities will be issued**	2,42,27,998 (Two Crore Forty-Two Lakh Twenty-Seven Thousand Nine Hundred -Eight) Equity Shares of face value ₹10/- each of the Company, to the existing shareholders (Promoter/Promoter Group and Non-Promoter) of Tekfoods International Private Limited and Samridh Overseas Trading Private Limited, on a Share Swap basis, as per the valuation done by the Registered Valuer. The present issue is for consideration other than cash, i.e., through swap of shares.
4	**In case of preferential issue the listed entity shall disclose the following additional details to the stock exchange(s):**	
a	**Name of the Investors**	The names of the Proposed Allottees are :

S. No.	Names of the Proposed Allottees / Investors	Category	No. of Equity Shares proposed to be issued
Promoter & Promoter Group Allottees:			
1	Touristas Horizons Private Limited	Promoter	7,658,000
2	BBU Enterprises Private Limited	Promoter	7,658,000
Non-Promoter Allottees:			
3	SG Dhanvarsha LLP	Non-Promoter	137,500
4	Damini Ghate	Non-Promoter	165,000
5	Suyash Badjate	Non-Promoter	137,500
6	Pravin Badjate	Non-Promoter	137,500
7	Aakash Savlani	Non-Promoter	110,000
8	Pooja Savlani	Non-Promoter	110,000
9	Kunaal Agashe	Non-Promoter	82,500
10	Goldbus Advisory LLP	Non-Promoter	82,500
11	FutureFront Edge LLP	Non-Promoter	55,000
12	Sougata Sengupta	Non-Promoter	82,500
13	Deepak Kharwad	Non-Promoter	55,000
14	Pankaj Dayma	Non-Promoter	55,000
15	Mrugank Anand	Non-Promoter	38,500
16	Vishal Kunden	Non-Promoter	38,500
17	Yogen Oswal	Non-Promoter	38,500
18	Sachin Dhopte	Non-Promoter	27,500
19	Parth Wanage	Non-Promoter	53,515
20	Vineet Arora	Non-Promoter	1,79,615

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S.No.	Particulars	Details

21	Harshit Jain	Non-Promoter	137,500
22	Swapnil Baitule	Non-Promoter	11,000
23	Sinha General Appliances Private Limited	Non-Promoter	1,925,000
24	Sunflower Furniture Private Limited	Non-Promoter	16,50,000
25	KK Board Mills Private Limited	Non-Promoter	1,084,492
26	Purbanjali Trading Private Limited	Non-Promoter	10,85,857
27	Jayraman Vishwanathan	Non-Promoter	189,735
28	Krishnan Ramamurthy	Non-Promoter	38,220
29	Annapurna Sridhar	Non-Promoter	152,880
30	Vishal Dhumal	Non-Promoter	1,37,182
31	Ascend Global Opportunities Fund - 1	Non-Promoter	266,175
32	Mangina Srinivas Rao	Non-Promoter	45,727
33	Sarod Realty Pvt Ltd	Non-Promoter	38,220
34	Nautilus Private Capital Limited	Non-Promoter	45,727
35	Dipti Prachant Mehta	Non-Promoter	45,727
36	Meghna Shah	Non-Promoter	38,220
37	Maestro Emerging Fund PCC - Value Investing	Non-Promoter	189,735
38	Saurav Raidani	Non-Promoter	38,220
39	H Channa Keshava	Non-Promoter	19,110
40	Vimal Malu	Non-Promoter	19,110
41	Rajesh Vaishnav	Non-Promoter	38,220
42	Navneet Jain	Non-Promoter	84,084
43	Umang Vora	Non-Promoter	13,650
44	Ankush Agrawal	Non-Promoter	32,077
	TOTAL		**2,42,27,998**

b | **Post allotment of Securities — outcome of the subscription**

Details of the shareholding of the Proposed Allottees in the Company, prior to and after the Preferential Issue, are as under:

Proposed Allottee	Pre-Preferential Issue Shareholding & Percentage		Post-Preferential Issue Shareholding & Percentage	
	Shares	%	Shares	%
Promoter and Promoter Group Allottees:				
Touristas Horizons Private Limited	677,861	27.67%	8,335,861	31.25%
BBU Enterprises Private Limited	677,861	27.67%	8,335,861	31.25%
Non-Promoter Allottees:				
SG Dhanvarsha LLP	0	0.00%	137,500	0.52%

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S.No.	Particulars	Details				
		Damini Ghate	0	0.00%	165,000	0.62%
		Suyash Badjate	0	0.00%	137,500	0.52%
		Pravin Badjate	0	0.00%	137,500	0.52%
		Aakash Savlani	0	0.00%	110,000	0.41%
		Pooja Savlani	0	0.00%	110,000	0.41%
		Kunaal Agashe	0	0.00%	82,500	0.31%
		Goldbus Advisory LLP	0	0.00%	82,500	0.31%
		FutureFront Edge LLP	0	0.00%	55,000	0.21%
		Sougata Sengupta	0	0.00%	82,500	0.31%
		Deepak Kharwad	0	0.00%	55,000	0.21%
		Pankaj Dayma	0	0.00%	55,000	0.21%
		Mrugank Anand	0	0.00%	38,500	0.14%
		Vishal Kunden	0	0.00%	38,500	0.14%
		Yogen Oswal	0	0.00%	38,500	0.14%
		Sachin Dhopte	0	0.00%	27,500	0.10%
		Parth Wanage	0	0.00%	53,515	0.20%
		Vineet Arora	0	0.00%	1,79,615	0.67%
		Harshit Jain	0	0.00%	137,500	0.52%
		Swapnil Baitule	0	0.00%	11,000	0.04%
		Sinha General Appliances Private Limited	0	0.00%	1,925,000	7.22%
		Sunflower Furniture Private Limited	0	0.00%	16,50,000	6.18%
		KK Board Mills Private Limited	0	0.00%	1,084,492	4.07%
		Purbanjali Trading Private Limited	0	0.00%	10,85,857	4.07%
		Jayraman Vishwanathan	0	0.00%	189,735	0.71%
		Krishnan Ramamurthy	0	0.00%	38,220	0.14%
		Annapurna Sridhar	0	0.00%	152,880	0.57%
		Vishal Dhumal	0	0.00%	1,37,182	0.51%
		Ascend Global Opportunities Fund - 1	0	0.00%	266,175	1.00%
		Mangina Srinivas Rao	0	0.00%	45,727	0.17%
		Sarod Realty Pvt Ltd	0	0.00%	38,220	0.14%
		Nautilus Private Capital Limited	0	0.00%	45,727	0.17%
		Dipti Prashant Mehta	0	0.00%	45,727	0.17%
		Meghna Shah	0	0.00%	38,220	0.14%

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S.No.	Particulars	Details				
		Maestro Emerging Fund PCC - Value Investing	0	0.00%	189,735	0.71%
		Saurav Raidani	0	0.00%	38,220	0.14%
		H Channa Keshava	0	0.00%	19,110	0.07%
		Vimal Malu	0	0.00%	19,110	0.07%
		Rajesh Vaishnav	0	0.00%	38,220	0.14%
		Navneet Jain	0	0.00%	84,084	0.32%
		Umang Vora	0	0.00%	13,650	0.05%
		Ankush Agrawal	0	0.00%	32,077	0.12%
5	**Issue price**	For consideration other than cash, Share Swap basis. Fair Value of Switching Technologies Gunther Limited: ₹98/- per share. Fair Value of Tekfoods International Private Limited: ₹530/- per share (Swap Ratio 5.5:1). Fair Value of Samridh Overseas Trading Private Limited: ₹1,338/- per share (Swap Ratio 13.65:1), as certified by the respective Registered Valuers vide their Valuation Reports dated July 9, 2026.				
6	**No. of Allottees**	44 (Forty-Four)				