Salasar Techno Engineering Limited

Date: November 14, 2026

To,

The Manager – Listing National Stock Exchange of India Ltd. Exchange Plaza, Bandra Kurla Complex Bandra East, Mumbai – 400051 Symbol - SALASAR	The Secretary Corporate Relationship Dept. BSE Limited P. J. Tower, Dalal Street, Mumbai – 400001 Scrip Code: 540642

SUB: OUTCOME OF THE BOARD MEETING HELD ON SATURDAY, NOVEMBER 14, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held today at A-301, 3rd Floor, Tower-A, Plot No.8, Block-B, Sector-62, Noida, Uttar Pradesh – 201309, inter alia, considered and approved the Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter & six months ended on September 30, 2026.

We are enclosing herewith the Unaudited Financial Results (Standalone & Consolidated) for the quarter and six months ended on September 30, 2026, along with segment wise report, Asset & Liability Statement, Cash Flow Statement and Limited Review Report issued by M/s VAPS & Co., Statutory Auditors of the Company on the said results.

Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended, the trading window for trading in securities of the Company will open on November 16, 2026.

The Board Meeting was commenced at 12:00 P.M. and concluded at 03:40 P.M.

You are requested to kindly take the same on record.

Yours faithfully,

For Salasar Techno Engineering Limited

MOHIT KUMAR GOEL
Digitally signed by MOHIT KUMAR GOEL
Date: 2026.11.14 16:12:16 +05'30'

Mohit Kumar Goel
Company Secretary & Compliance Officer

CIN No. - L23201UP2001PLC209751

Corporate Office: - A-301-320, 3rd Floor, Tower-A, Noida One, Plot No.8, Block-B, Sec-62, Noida U.P. 201309
Regd. Off. & Unit 1: - Khasra 265, 281-288, Parsaun-Dasna, Jindal Nagar, Distt. Hapur-U.P. 201015
Unit 2- Khasra 1184, 1185, Khera, Pilkhuwa, Tehsil Dhaulana, Distt. Hapur, U.P.-245304
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VAPS & COMPANY
Chartered Accountants

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Independent Auditor's Limited Review Report

The Board of Directors
SALASAR TECHNO ENGINEERING LIMITED
Kh. No. 265, 281 to 288, Parsaun-Dasna, Jindal Nagar,
Hapur-201015, UP

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **M/S SALASAR TECHNO ENGINEERING LIMITED ("the Company")** for the quarter ended on **30th September 2026 and year to date from April 01, 2026 to September 30, 2026**(the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 ('the Circular').

2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. **Emphasis of Matter**

We draw attention to Note - 5 of the accompanying Statement of Unaudited Financial Results, which describes the receipt of a provisional attachment order from the Enforcement Directorate (ED) under the Prevention of Money Laundering Act, 2002 (PMLA) 12th September 2026. Pursuant to this order, the Company's following Immovable properties:

S.N	Particulars	Amount (in Crores) (To the Extent of)
1.	Plots with Building at Mouza Chhaoni, Tehsil & Dist. Durg, Chhatishgarh Admeasuring area 12.946 acre	40.95
2.	Plots with building at Village Naini, Taluqa Naini Dadri, Pargana Arail,Tehsil Karchana, Dist. Allahabad, UP Admeasuring area 68.25 bigha	57.36
	Total	**98.31**

have been provisionally attached to the extent of Rs. 98.31 Cr. for a period of 180 days or till the outcome of the final decision of the appropriate judicial authorities whichever is earlier. As further explained in the said order, the Company is restricted from selling, transferring, or creating any encumbrance on the provisionally attached immovable properties. However, there is no restriction in continuance of its manufacturing/operational activities on these provisionally attached premises. Management, based on legal counsel's advice, believes it has a strong case on merits and no material impairment is anticipated at this stage.

Our conclusion on the Statement is not modified in respect of this matter

For VAPS & & CO
Chartered Accountants
Firm Registration No.: 003612N

CA Vinayak Aggarwal
Partner
Membership Number: 003612N
UDIN: 26537842GVZJDE3704

Place: Noida
November 14, 2026

SALASAR TECHNO ENGINEERING LIMITED

Regd Office: Kh. No. 265, 281 to 288, Parsaun-Dasna, Jindal Nagar, Hapur-201015
Website: www.salasartechno.com Telephone No. (+91) 7017538987 Email: compliance@salasartechno.com
CIN: L23201UP2001PLC209751

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP, 2026

(₹ in Lakh except EPS)

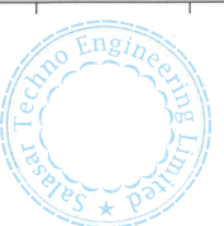
Particulars	Quarter ended			Half Year Ended		Year ended
	30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
1 Income from operations	42,119.53	29,077.12	42,139.82	71,196.65	71,977.09	1,48,057.10
2 Other Income	94.39	350.32	159.00	444.71	324.57	916.47
3 Total Income (1 + 2)	**42,213.92**	**29,427.44**	**42,298.82**	**71,641.36**	**72,301.66**	**1,48,973.57**
4 Expenses						
Cost of revenue from operations	33,067.24	25,037.45	37,264.61	58,104.69	62,203.72	1,25,601.34
Changes in Inventories of Finished goods, Work-in-progress and others	289.08	(2,089.33)	(2,865.36)	(1,800.25)	(3,985.67)	(5,667.90)
Employee benefits expenses	2,003.41	1,749.15	1,769.03	3,752.56	3,363.46	6,887.16
Finance costs	1,746.04	1,468.41	1,308.57	3,214.45	2,687.06	5,552.29
Depreciation and amortization expenses	660.06	655.23	680.43	1,315.29	1,285.54	2,555.99
Other Expenses	2,784.98	2,287.65	1,978.53	5,072.63	3,500.10	10,202.65
Total Expenses	**40,550.81**	**29,108.56**	**40,135.81**	**69,659.37**	**69,054.21**	**1,45,131.54**
5 Profit before exceptional items & tax (3-4)	1,663.11	318.88	2,163.01	1,981.99	3,247.45	3,842.03
6 Exceptional Items	-	-	-	-	-	-
7 Profit before Tax (5-6)	**1,663.11**	**318.88**	**2,163.01**	**1,981.99**	**3,247.45**	**3,842.03**
8 Tax Expenses						
Current Tax	-	-	641.65	-	948.05	1,554.05
Income Tax paid/ (written back) related to earlier years	(1,552.71)	20.22		(1,532.49)	-	(39.42)
Deferred Tax	(75,905.24)	(178.99)	46.96	(76,084.23)	4.97	609.10
9 Net Profit for the period / year (7-8)	**79,121.06**	**477.64**	**1,474.40**	**79,598.71**	**2,294.43**	**1,718.30**
Other Comprehensive Income (after tax)	(158.47)	(120.47)	118.63	(278.94)	150.79	204.16
10 Total Comprehensive Income (after tax)	**78,962.59**	**357.17**	**1,593.03**	**79,319.77**	**2,445.22**	**1,922.46**
11 Paid up Equity Share Capital (Face Value : ₹ 1 per Share)	17,479.50	17,479.50	17,267.70	17,479.50	17,267.70	17,479.50
12 Other Equity excluding Revaluation Reserves	N.A.	N.A.	N.A.	N.A.	N.A.	65,496.72
13 Earnings per equity share						
Basic (₹)	4.53	0.03	0.09	4.55	0.13	0.10
Diluted (₹)	4.53	0.03	0.09	4.55	0.13	0.10

SALASAR TECHNO ENGINEERING LIMITED

Standalone Segmentwise Revenue, Results, Assets and Liabilities

(₹ in Lakh)

Particulars	Quarter ended			Half Year Ended		Year ended
	30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
1 Segment Revenue						
a. Steel Structures	31,134.50	20,688.62	26,638.49	51,823.12	43,921.27	98,119.88
b. EPC Projects	12,568.48	9,078.39	16,087.57	21,646.87	29,554.49	52,367.82
c. Unallocated Segment	-	-	-			
	43,702.98	29,767.01	42,726.06	73,469.99	73,475.76	1,50,487.70
Less: Inter Segment Revenue	1,583.45	689.89	586.24	2,273.34	1,498.67	2,430.60
Total Revenue from Operations	**42,119.53**	**29,077.12**	**42,139.82**	**71,196.65**	**71,977.09**	**1,48,057.10**
2 Segment Results						
a. Steel Structures	2,949.16	2,142.60	2,878.58	5,091.76	4,892.98	9,783.67
b. EPC Projects	1,539.97	95.48	1,229.09	1,635.45	2,087.06	1,550.68
Total Segment Results	4,489.13	2,238.08	4,107.67	6,727.21	6,980.04	11,334.35
Less:						
(i) Finance costs	1,746.04	1,468.41	1,308.57	3,214.45	2,687.06	5,552.29
(ii) Net unallocated expenditure/(income)	1,079.98	450.80	636.09	1,530.77	1,045.53	1,940.03
Total Profit Before Tax	**1,663.11**	**318.88**	**2,163.01**	**1,981.99**	**3,247.45**	**3,842.03**



3 Segment Assets						
a. Steel Structures	1,26,996.82	1,10,582.43	79,689.50	1,26,996.82	79,689.50	97,098.29
b. EPC Projects	89,034.79	1,00,263.96	90,952.35	89,034.79	90,952.35	98,838.02
Total Segment Assets	2,16,031.60	2,10,846.39	1,70,641.85	2,16,031.60	1,70,641.85	1,95,936.31
Add: Unallocated	91,297.17	16,365.46	11,558.41	91,297.17	11,558.41	16,050.88
Total Assets	**3,07,328.77**	**2,27,211.85**	**1,82,200.26**	**3,07,328.77**	**1,82,200.26**	**2,11,987.19**
4 Segment Liabilities						
a. Steel Structures	34,141.95	48,745.63	28,572.11	34,141.95	28,572.11	40,235.68
b. EPC Projects	62,428.48	46,474.42	33,548.23	62,428.48	33,548.23	43,951.57
Total Segment Liabilities	96,570.43	95,220.05	62,120.34	96,570.43	62,120.34	84,187.25
Add: Unallocated	48,333.77	48,860.80	39,429.87	48,333.77	39,429.87	44,823.71
Total Liabilities	**1,44,904.19**	**1,44,080.85**	**1,01,550.21**	**1,44,904.19**	**1,01,550.21**	**1,29,010.96**

Notes:

1 The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14-Nov-2026. The statutory auditors of the Company have conducted limited review of these financials results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulation 2015.

2 These unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules , 2016.

3 The Company is engaged in the business of two segments i.e. 1) Manufacturing of Galvanized and Non-galvanized Steel Structures i.e. Steel Structure and 2) Engineering, Procurement and Construction (EPC).

4 The Hon'ble National Company Law Tribunal, Kolkata Bench-II, Kolkata, vide its Order dated May 22, 2026, has sanctioned the Scheme of Amalgamation of EMC Limited ("Transferor Company") with Salasar Techno Engineering Limited ("Transferee Company" or "The Company"). The Appointed Date of the Scheme is October 23, 2024. Further, the Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj, had earlier approved the aforesaid Scheme on the petition filed by the Transferee Company on October 29, 2025. The Company has completed the necessary formalities as directed by the NCLT to give effect to the Merger therefore effect of the merger is taken in June 26 Quarter.

5 A provisional attachment order from the Enforcement Directorate (ED) under the Prevention of Money Laundering Act, 2002 (PMLA) passed on 12th September 2026. Pursuant to this order, the Company's Durg, Chhatishgarh and Naini, ,Tehsil Karchana, Dist. Allahabad immovable properties have been provisionally attached to the extent of Rs. 98.31 Cr. for a period of 180 days or till the outcome of the final decision of the appropriate judicial authorities whichever is earlier.As further explained in the said order, the Company is restricted from selling, transferring, or creating any encumbrance on the provisionally attached immovable properties. However, there is no restriction in continuance of its manufacturing/operational activities on these provisionally attached premises.

6 Pursuant to the Scheme of Amalgamation of EMC Limited with the Company, the Company has reassessed its income-tax liability for the financial year ended March 31, 2026, considering the eligible brought-forward tax losses of the Transferor Company. Accordingly, based on the income-tax return filed for Assessment Year 2026-27, the Company has written back previously recognised current tax provision of ₹1,554.05 lakhs during the year ended March 31, 2026, resulting in a corresponding increase in profit after tax, without any impact on profit before tax.

7 Pursuant to the Scheme of Amalgamation of EMC Limited with the Company, as approved by the Hon'ble NCLT and given effect during the quarter ended June 30, 2026, the Company has assessed the eligibility and recoverability of brought-forward tax losses of the Transferor Company. Based on management's assessment of future taxable profits and applicable provisions of the Income-tax Act, the Company has recognised a deferred tax credit in the Statement of Profit and Loss for the quarter ended September 30, 2026, resulting in an increase in profit after tax by ₹ 75047.99 Lakhs, without affecting profit before tax or current-period cash flows. Deferred Tax Assets have been recognised only to the extent that it is probable that sufficient future taxable profits will be available against which the eligible brought-forward tax losses can be utilised. The recoverability of the Deferred Tax Asset will be reassessed at subsequent reporting dates.

Salasar Techno Engineering Limited

8 The recognition of the aforesaid deferred tax credit of ₹75,047.99 lakhs and Income Tax provision written back of ₹1,554.05 lakhs has resulted in a significant increase in the reported Profit After Tax (PAT) and Earnings Per Share (EPS) for the quarter and half year ended September 30, 2026. The increase in EPS is primarily attributable to this non-cash tax credit and does not reflect a corresponding improvement in the operating performance of the Company. Accordingly, the reported EPS for the quarter should be read in conjunction with the impact of the aforesaid deferred tax credit and income tax provision written back.
The adjusted Basic and Diluted Earnings Per Share (EPS), excluding the aforesaid deferred tax credit and Income tax provision written back, are presented below as supplementary information in addition to the EPS reported in accordance with Ind AS 33 – Earnings Per Share.

(₹ in Lakh except EPS)

Particulars	Qtr ended 30 Sep 2026	Half Year ended 30 Sep 2026
Profit After Tax (reported)	79,121.06	79,598.71
Less: Deferred tax credit	75,047.99	75,047.99
Less: Income Tax Liability Written Back	1,554.05	1,554.05
Adjusted PAT	2,519.02	2,996.67
Basic EPS (reported)	4.53	4.55
Diluted EPS (reported)	4.53	4.55
Adjusted Basic EPS	0.14	0.17
Adjusted Diluted EPS	0.14	0.17

9 Figures for the previous periods / year have been regrouped, reclassified, recasted wherever necessary, to confirm to the current period's classification and to give effect to the merger of M/s EMC limited in the company.

10 The unaudited standalone financial results for the quarter and half year ended 30 Sep, 2026 are available on the website of the Company (www.salasartechno.com) and on Stock Exchanges website (www.bseindia.com and www.nseindia.com).

For and on behalf of
SALASAR TECHNO ENGINEERING LIMITED





ALOK KUMAR
Chairman
Date: 14-Nov-2026
Place: Noida (U.P.)

SALASAR TECHNO ENGINEERING LIMITED

Regd Office: Kh. No. 265, 281 to 288, Parsaun-Dasna, Jindal Nagar, Hapur-201015

CIN : L23201UP2001PLC209751

BALANCE SHEET AS AT 30 Sep, 2026

(₹ in Lakh)

Particular	As at 30 Sep 2026	As at 31 Mar 2026
ASSETS		
Non-current Assets		
Property, Plant and Equipment	40,094.85	41,715.93
Capital Work-in-Progress	1,215.42	778.76
Right of Use Assets	1,708.56	1,793.28
Intangible Assets	23.67	24.96
Financial Assets		
(a) Investments	7.73	7.73
(b) Other Financial Asset	24,594.29	21,562.87
Deferred Tax Assets (net)	74,217.04	-
Other Non-current Assets	1,114.19	1,118.08
Current Assets		
Inventories	57,691.47	50,171.97
Financial Assets		
(a) Investments	5.47	3.62
(b) Trade Receivables	72,605.98	63,466.58
(c) Cash and Cash Equivalent	182.12	225.93
(d) Bank balances other than (c) above	4,623.78	4,047.09
(e) Other Financial Assets	16,216.00	15,281.83
Other Current Assets	12,576.20	11,788.56
Current Tax Assets (net)	452.00	-
TOTAL ASSETS	**3,07,328.77**	**2,11,987.19**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	17,479.50	17,479.50
Other Equity	1,44,945.08	65,496.72
Liabilities		
Non-current Liabilities		
Financial Liabilities		
(a) Borrowings	6,264.68	943.89
(b) Lease Liabilities	569.06	636.41
Provisions	572.78	592.78
Deferred Tax Liabilities (net)	-	2,157.06
Other Non-current Liabilities	6.15	6.15
Current Liabilities		
Financial Liabilities		
(a) Borrowings	40,305.71	39,514.36
(b) Lease Liabilities	142.05	135.98
(c) Trade Payables		
(i) Dues of micro and small enterprises (MSME)	612.82	613.96
(ii) Dues of creditors other than MSME	23,489.65	18,705.47
(d) Other Financial Liabilities	1.60	185.96
Provisions	102.48	63.73
Other Current Liabilities	72,837.21	65,085.77
Current Tax Liability (Net)	-	369.44
TOTAL EQUITY AND LIABILITIES	**3,07,328.77**	**2,11,987.19**

For and on behalf of
SALASAR TECHNO ENGINEERING LIMITED

ALOK KUMAR
Chairman
Date: 14-Nov-2026
Place: Noida (U.P.)

SALASAR TECHNO ENGINEERING LIMITED

Regd Office: Kh. No. 265, 281 to 288, Parsaun-Dasna, Jindal Nagar, Hapur-201015

CIN : L23201UP2001PLC209751

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th Sep, 2026

(₹ in Lakh)

Particulars	Half Year Ended 30 Sep 2026	Year ended 31 Mar 2026
Cash Flow from Operating Activities		
Profit Before Tax	1,981.99	3,842.03
Adjustment for:		
Depreciation and amortisation expenses	1,315.29	2,555.99
Finance costs	3,214.45	5,552.29
Interest income	(324.51)	(683.87)
(Gain)/ loss on sale of property, plant and equipment	25.76	10.34
Bad debts written off	-	80.96
Provision for doubtful debts	-	1,935.19
Electricity duty refundable	(1.71)	(3.32)
Provision for employee benefits expense	40.78	75.26
(Gain)/ loss on fair valuation of assets	(1.85)	(0.64)
Operating profit before working capital changes	**6,250.20**	**13,364.23**
Adjustments for working capital		
Adjustment for (increase)/ decrease in operating assets		
Inventories	(7,519.50)	(16,194.88)
Trade receivables	(9,139.40)	(19,797.64)
Other financial assets	(932.38)	(1,134.57)
Other non-current assets	3.89	136.60
Other current assets	(1,239.64)	5,047.24
Adjustment for increase/ (decrease) in operating assets		
Trade payables	4,783.04	7,053.50
Other current liabilities	7,278.42	21,445.24
Other financial liabilities	(184.36)	58.01
Cash generated from operations	**(699.73)**	**9,977.73**
Income Tax Paid	(1,532.49)	1,514.63
Net cash generated from operating activities (A)	**832.76**	**8,463.10**
Cash Flow from Investing Activities		
Sale (purchase) of current investments	-	-
Interest Income	322.72	674.66
Investments	-	-
Purchase of property, plant and equipment	(893.48)	(6,768.20)
Acquisition of right -of-use assets	(0.00)	(743.97)
Bank balance (not consider as cash and cash equivalents)	(576.69)	628.65
Proceeds from sale of property, plant and equipment	363.08	41.48
Net Cash Flow from other financial assets	(3,029.71)	(7,822.64)
Net cash used in investing activities (B)	**(3,814.09)**	**(13,990.02)**



Cash Flow from Financing Activities		
Proceeds from issue of share capital	-	1,117.44
Forfeiture of Share Warrant Amount	-	1,170.00
Proceeds from non-current borrowings	5,320.79	(1,143.38)
Proceeds from current borrowings	791.35	9,999.60
Dividend paid	-	-
Finance costs	(3,174.63)	(5,475.22)
Net Cash Flow from Financing Activities (C)	**2,937.51**	**5,668.44**
Net Changes in Cash & Cash Equivalents (A + B + C)	(43.81)	141.52
Add : Opening Cash & Cash Equivalents	225.93	84.41
Closing Cash & Cash Equivalents	**182.12**	**225.93**

For and on behalf of
SALASAR TECHNO ENGINEERING LIMITED



ALOK KUMAR
Chairman
Date: 14-Nov-2026
Place: Noida (U.P.)

VAPS & COMPANY
Chartered Accountants

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Independent Auditor's Limited Review Report

The Board of Directors
SALASAR TECHNO ENGINEERING LIMITED
Kh. No. 265, 281 to 288, Parsaun-Dasna, Jindal Nagar,
Hapur-201015, UP

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Salasar Techno Engineering Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as ('the Group') and its share of the net profit/(loss) after tax and total comprehensive income /loss of its associates and joint ventures for the quarter ended **30th September 2026 and year to date from April 01,2026 to September 30, 2026** (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMDl/44/2019 dated March 29, 2019 ('the Circular'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended September 30, 2025, and corresponding period from April 01,2025 to September 30, 2025, as reported in these unaudited consolidated financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "'Review of interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

VAPS & COMPANY * New Delhi * CHARTERED ACCOUNTANTS

4. The financial statement includes results of following entities:-

S. No.	Company Name
1.	Salasar Techno Engineering Limited
	Subsidiary Entity
2. 3. 4. 5.	- Salasar REW JV - Salasar Adorus Infra LLP - STEL-ME-JV - Salasar RVNL JV
	Joint Controlled Entities
6.	Sikka Salasar JV

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. We did not review the interim financial results of above Five entities, included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs 3155.72 Lakhs as at September 30, 2026 and share of total revenues of Rs 756.62 Lakhs and Rs 1233.49 lakhs, share of total net profit/(loss) after tax (including OCI) of Rs 16.80 Lakhs and Rs 53.45 lakhs, for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, as considered in the consolidated unaudited financial results. These interim financial results have not been audited/reviewed by other auditors and their financial statements have been certified by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on such unaudited interim financial results certified by management and procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matter



7. **Emphasis of Matter**

We draw attention to Note - 5 of the accompanying Statement of Unaudited Financial Results, which describes the receipt of a provisional attachment order from the Enforcement Directorate (ED) under the Prevention of Money Laundering Act, 2002 (PMLA) 12th September 2026. Pursuant to this order, the Company's following Immovable properties:

S.N	Particulars	Amount (in Cr) (To the Extent of)
1.	Plots with Building at Mouza Chhaoni, Tehsil & Dist. Durg, Chhatishgarh Admeasuring area 12.946 acre	40.95
2.	plots with building at Village Naini, Taluqa Naini Dadri, Pargana Arail,Tehsil Karchana, Dist. Allahabad, UP Admeasuring area 68.25 bigha	57.36
	Total	**98.31**

have been provisionally attached to the extent of Rs. 98.31 Cr. for a period of 180 days or till the outcome of the final decision of the appropriate judicial authorities whichever is earlier.

As further explained in the said order, the Company is restricted from selling, transferring, or creating any encumbrance on the provisionally attached immovable properties. However, there is no restriction in continuance of its manufacturing/operational activities on these provisionally attached premises. Management, based on legal counsel's advice, believes it has a strong case on merits and no material impairment is anticipated at this stage.

Our conclusion on the Statement is not modified in respect of this matter

For VAPS & & CO
Chartered Accountants
Firm Registration No.: 003612N

CA Vinayak Aggarwal
Partner
Membership Number; 003612N
UDIN:26537842GUMFMO6591

VAPS & COMPANY * New Delhi * CHARTERED ACCOUNTANTS

Place: Noida
November 14, 2026

SALASAR TECHNO ENGINEERING LIMITED

Regd Office: Kh. No. 265, 281 to 288, Parsaun-Dasna, Jindal Nagar, Hapur-201015

Website: www.salasartechno.com Telephone No. (+91) 7017538987 Email: compliance@salasartechno.com

CIN: L23201UP2001PLC209751

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP, 2026

(₹ in Lakh Except EPS)

Particulars	Quarter ended			Half Year Ended		Year ended
	30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
1 Income from operations	42,876.16	29,553.98	42,716.84	72,430.14	72,733.81	1,50,276.89
2 Other Income	94.39	350.32	161.41	444.71	325.13	912.44
3 Total Income (1 + 2)	**42,970.55**	**29,904.30**	**42,878.25**	**72,874.85**	**73,058.94**	**1,51,189.33**
4 Expenses						
Cost of revenue from operations	33,685.59	25,246.68	37,588.01	58,932.27	62,555.74	1,27,119.87
Changes in Inventories of Finished goods, Work-in-progress and others	289.08	(2,089.33)	(2,865.36)	(1,800.25)	(3,985.67)	(5,667.90)
Employee benefits expenses	2,023.87	1,776.06	1,770.50	3,799.93	3,365.84	6,949.72
Finance costs	1,767.35	1,524.05	1,316.27	3,291.40	2,692.75	5,559.82
Depreciation and amortization expenses	660.25	655.39	680.70	1,315.64	1,286.02	2,556.97
Other Expenses	2,857.50	2,426.81	2,035.30	5,284.31	3,614.98	10,642.76
Total Expenses	**41,283.64**	**29,539.66**	**40,525.42**	**70,823.30**	**69,529.66**	**1,47,161.24**
5 Profit before exceptional items & tax (3-4)	1,686.91	364.64	2,352.83	2,051.55	3,529.28	4,028.09
6 Exceptional Items	-	-	-	-	-	-
7 Profit before Tax (5-6)	**1,686.91**	**364.64**	**2,352.83**	**2,051.55**	**3,529.28**	**4,028.09**
8 Tax Expenses						
Current Tax	7.00	9.11	706.98	16.11	1,045.81	1,611.54
Income Tax paid/ (written back) related to earlier years	(1,552.71)	20.22	0.14	(1,532.49)	0.14	44.89
Deferred Tax	(75,905.24)	(178.99)	46.96	(76,084.23)	4.97	609.09
9 Net Profit for the period / year (7-8)	**79,137.87**	**514.29**	**1,598.75**	**79,652.16**	**2,478.36**	**1,762.57**
Other Comprehensive Income (after tax)	(158.47)	(120.47)	118.63	(278.94)	150.79	204.16
10 Total Comprehensive Income (after tax)	**78,979.40**	**393.82**	**1,717.38**	**79,373.22**	**2,629.15**	**1,966.74**
11 Net Profit attributable to :						
Owners of the Company	79,130.42	499.20	1,577.71	79,629.62	2,429.18	1,721.63
Non-Controlling Interest	7.45	15.09	21.04	22.54	49.18	40.95
	79,137.87	**514.29**	**1,598.75**	**79,652.16**	**2,478.36**	**1,762.58**
12 Other Comprehensive Income attributable to:						
Owners of the Company	(158.47)	(120.47)	118.63	(278.94)	150.79	204.16
Non-Controlling Interest	-	-	-			-
	(158.47)	**(120.47)**	**118.63**	**(278.94)**	**150.79**	**204.16**
13 Total Comprehensive Income attributable to:						
Owners of the Company	78,971.95	378.73	1,696.34	79,350.68	2,579.97	1,925.79
Non-Controlling Interest	7.45	15.09	21.04	22.54	49.18	40.95
	78,979.40	**393.82**	**1,717.38**	**79,373.22**	**2,629.15**	**1,966.74**
14 Paid up Equity Share Capital (Face Value : ₹ 1 per Share)	17,479.50	17,479.50	17,267.70	17,479.50	17,267.70	17,479.50
15 Other Equity excluding Revaluation Reserves	N.A.	N.A.	N.A.	N.A.	N.A.	65,777.53
16 Earnings per equity share						
Basic (₹)	4.53	0.03	0.09	4.56	0.14	0.10
Diluted (₹)	4.53	0.03	0.09	4.56	0.14	0.10



SALASAR TECHNO ENGINEERING LIMITED

Consolidated Segmentwise Revenue, Results, Assets and Liabilities

(₹ in Lakh)

Particulars	Quarter ended			Half Year Ended		Year ended
	30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
1 Segment Revenue						
a. Steel Structures	31,134.50	20,688.62	26,451.95	51,823.12	43,487.36	97,412.25
b. EPC Projects	13,325.11	9,555.25	16,851.13	22,880.36	30,745.12	55,295.24
	44,459.61	30,243.87	43,303.08	74,703.48	74,232.48	1,52,707.49
Less: Inter Segment Revenue	1,583.45	689.89	586.24	2,273.34	1,498.67	2,430.60
Total Revenue from Operations	**42,876.16**	**29,553.98**	**42,716.84**	**72,430.14**	**72,733.81**	**1,50,276.89**
2 Segment Results						
a. Steel Structures	2,949.16	2,142.60	2,978.67	5,091.76	5,017.80	10,544.31
b. EPC Projects	1,585.09	196.87	1,334.68	1,781.96	2,290.43	1,281.81
Total Segment Results	4,534.25	2,339.47	4,313.35	6,873.72	7,308.23	11,826.12
Less:						
(i) Finance costs	1,767.35	1,524.05	1,316.27	3,291.40	2,692.75	5,559.82
(ii) Net unallocated expenditure/(income)	1,079.98	450.79	644.25	1,530.77	1,086.20	2,238.21
Total Profit Before Tax	**1,686.91**	**364.64**	**2,352.83**	**2,051.55**	**3,529.28**	**4,028.09**
3 Segment Assets						
a. Steel Structures	1,26,996.82	1,10,582.43	79,689.50	1,26,996.82	79,689.50	97,098.29
b. EPC Projects	92,190.50	1,03,714.40	78,749.15	92,190.50	78,749.15	86,714.62
Total Segment Assets	2,19,187.31	2,14,296.83	1,58,438.65	2,19,187.31	1,58,438.65	1,83,812.91
Add: Unallocated	91,297.18	16,365.45	26,335.81	91,297.18	26,335.81	31,444.69
Total Assets	**3,10,484.49**	**2,30,662.28**	**1,84,774.46**	**3,10,484.49**	**1,84,774.46**	**2,15,257.60**
4 Segment Liabilities						
a. Steel Structures	34,141.95	48,745.63	28,572.11	34,141.95	28,572.11	40,235.68
b. EPC Projects	65,195.18	49,552.66	38,045.76	65,195.18	38,045.76	48,320.51
Total Segment Liabilities	99,337.13	98,298.29	66,617.87	99,337.13	66,617.87	88,556.19
Add: Unallocated	48,333.80	48,860.79	36,843.53	48,333.80	36,843.53	43,389.69
Total Liabilities	**1,47,670.92**	**1,47,159.08**	**1,03,461.40**	**1,47,670.92**	**1,03,461.40**	**1,31,945.88**

Notes:

1 The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14-Nov-2026.The statutory auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure requirements), Regulations 2015.

2 These unaudited consolidated financial results are prepared in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules , 2016.

3 The Company is engaged in the business of two segments i.e. 1) Manufacturing of Galvanized and Non-galvanized Steel Structures i.e. Steel Structure and 2) Engineering, Procurement and Construction (EPC).

4 The Hon'ble National Company Law Tribunal, Kolkata Bench-II, Kolkata, vide its Order dated May 22, 2026, has sanctioned the Scheme of Amalgamation of EMC Limited ("Transferor Company") with Salasar Techno Engineering Limited ("Transferee Company" or "The Company"). The Appointed Date of the Scheme is October 23, 2024. Further, the Hon'ble National Company Law Tribunal, Allahabad Bench, Prayagraj, had earlier approved the aforesaid Scheme on the petition filed by the Transferee Company on October 29, 2025. The Company has completed the necessary formalities as directed by the NCLT to give effect to the Merger therefore effect of the merger is taken in June 26 Quarter.



5 A provisional attachment order from the Enforcement Directorate (ED) under the Prevention of Money Laundering Act, 2002 (PMLA) passed on 12th September 2026. Pursuant to this order, the Company's Durg, Chhatishgarh and Naini, ,Tehsil Karchana, Dist. Allahabad immovable properties have been provisionally attached to the extent of Rs. 98.31 Cr. for a period of 180 days or till the outcome of the final decision of the appropriate judicial authorities whichever is earlier.As further explained in the said order, the Company is restricted from selling, transferring, or creating any encumbrance on the provisionally attached immovable properties. However, there is no restriction in continuance of its manufacturing/operational activities on these provisionally attached premises.

6 Pursuant to the Scheme of Amalgamation of EMC Limited with the Company, the Company has reassessed its income-tax liability for the financial year ended March 31, 2026, considering the eligible brought-forward tax losses of the Transferor Company. Accordingly, based on the income-tax return filed for Assessment Year 2026-27, the Company has written back previously recognised current tax provision of ₹1,554.05 lakhs during the year ended March 31, 2026, resulting in a corresponding increase in profit after tax, without any impact on profit before tax.

7 Pursuant to the Scheme of Amalgamation of EMC Limited with the Company, as approved by the Hon'ble NCLT and given effect during the quarter ended June 30, 2026, the Company has assessed the eligibility and recoverability of brought-forward tax losses of the Transferor Company. Based on management's assessment of future taxable profits and applicable provisions of the Income-tax Act, the Company has recognised a deferred tax credit in the Statement of Profit and Loss for the quarter ended September 30, 2026, resulting in an increase in profit after tax by ₹ 75047.99 Lakhs, without affecting profit before tax or current-period cash flows. Deferred Tax Assets have been recognised only to the extent that it is probable that sufficient future taxable profits will be available against which the eligible brought-forward tax losses can be utilised. The recoverability of the Deferred Tax Asset will be reassessed at subsequent reporting dates.

8 The recognition of the aforesaid deferred tax credit of ₹75,047.99 lakhs and Income Tax provision written back of ₹1,554.05 lakhs has resulted in a significant increase in the reported Profit After Tax (PAT) and Earnings Per Share (EPS) for the quarter and half year ended September 30, 2026. The increase in EPS is primarily attributable to this non-cash tax credit and does not reflect a corresponding improvement in the operating performance of the Company. Accordingly, the reported EPS for the quarter should be read in conjunction with the impact of the aforesaid deferred tax credit and income tax provision written back.

The adjusted Basic and Diluted Earnings Per Share (EPS), excluding the aforesaid deferred tax credit and Income tax provision written back, are presented below as supplementary information in addition to the EPS reported in accordance with Ind AS 33 – Earnings Per Share.

(₹ in Lakh except EPS)

Particulars	Qtr ended 30 Sep 2026	Half Year ended 30 Sep 2026
Profit After Tax (reported)	79,137.87	79,652.16
Less: Deferred tax credit	75,047.99	75,047.99
Less: Income Tax Liability Written Back	1,554.05	1,554.05
Adjusted PAT	2,535.83	3,050.12
Basic EPS (reported)	4.53	4.56
Diluted EPS (reported)	4.53	4.56
Adjusted Basic EPS	0.15	0.17
Adjusted Diluted EPS	0.15	0.17

9 Figures for the previous periods / year have been regrouped, reclassified, recasted wherever necessary, to confirm to the current period's classification and to give effect to the merger of M/s EMC limited in the company.

10 The unaudited consolidated financial results for the quarter and half year ended 30 Sep, 2026 are available on the website of the Company (www.salasartechno.com) and on Stock Exchanges website (www.bseindia.com and www.nseindia.com).

For and on behalf of
SALASAR TECHNO ENGINEERING LIMITED

ALOK KUMAR
Chairman
DIN : 01474484
Date: 14-Nov-2026
Place: Noida (U.P.)

SALASAR TECHNO ENGINEERING LIMITED

Regd Office: Kh. No. 265, 281 to 288, Parsaun-Dasna, Jindal Nagar, Hapur-201015

CIN : L23201UP2001PLC209751

CONSOLIDATED BALANCE SHEET AS AT 30 Sep, 2026

(₹ in Lakh)

Particular	As at 30 Sep 2026	As at 31 Mar 2026
ASSETS		
Non-current Assets		
Property, Plant and Equipment	40,098.07	41,719.48
Capital Work-in-Progress	1,215.42	778.76
Right of Use Assets	1,708.56	1,793.28
Goodwill	-	-
Intangible Assets	23.67	24.96
Financial Assets		
(a) Investments	-	-
(b) Other Financial Asset	24,602.35	21,570.93
Deferred Tax Assets (net)	74,217.04	
Other Non- current Assets	1,114.19	1,118.08
Current Assets		
Inventories	57,691.47	50,171.97
Financial Assets		
(a) Investments	5.47	3.62
(b) Trade Receivables	73,352.10	64,447.17
(c) Cash and Cash Equivalent	238.47	368.88
(d) Bank Balances other than (c) above	4,623.78	4,047.08
(e) Other Financial Assets	17,805.90	16,842.58
Other Current Assets	13,225.41	12,370.81
Current Tax Assets (net)	562.59	-
TOTAL ASSETS	**3,10,484.49**	**2,15,257.60**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	17,479.50	17,479.50
Other Equity	1,45,256.85	65,777.53
Non-Controlling Interest	77.22	54.68
Liabilities		
Non-current Liabilities		
Financial Liabilities		
(a) Borrowings	6,264.68	943.89
(b) Lease Liabilities	569.06	636.41
Provisions	572.78	592.78
Deferred Tax Liabilities (net)	-	2,157.06
Other Non-current Liabilities	6.15	6.15
Current Liabilities		
Financial Liabilities		
(a) Borrowings	41,305.71	40,514.36
(b) Lease Liabilities	142.05	135.98
(c) Trade Payables		
(i) Dues of micro and small enterprises (MSME)	612.82	613.96
(ii) Dues of creditors other than MSME	23,534.02	18,749.60
(d) Other Financial Liabilities	1.60	185.96
Provisions	102.48	63.73
Other Current Liabilities	74,543.65	66,939.26
Current Tax Liability (Net)	15.92	406.74
TOTAL EQUITY AND LIABILITIES	**3,10,484.49**	**2,15,257.60**

For and on behalf of
SALASAR TECHNO ENGINEERING LIMITED

ALOK KUMAR
Chairman
Date: 14-Nov-2026
Place: Noida (U.P.)

Salasar Techno Engineering Limited

SALASAR TECHNO ENGINEERING LIMITED

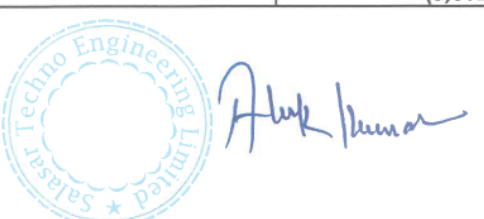
Regd Office: Kh. No. 265, 281 to 288, Parsaun-Dasna, Jindal Nagar, Hapur-201015

CIN : L23201UP2001PLC209751

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 Sep 2026

(₹ in Lakh)

Particulars	Half Year ended 30 Sep 2026	Year ended 31 Mar 2026
Cash Flow From Operating Activities		
Net Profit Before Income Tax	2,051.55	4,028.09
Adjustment for:		
Depreciation and amortization expenses	1,315.64	2,556.97
Interest income	(324.51)	(684.73)
Finance costs	3,291.40	5,559.82
Electricity duty refundable	(1.71)	(3.32)
Provision for employee benefits expense	40.78	60.74
(Gain)/ loss on fair valuation of assets	(1.85)	(0.64)
(Gain)/ loss on property, plant and equipment	25.76	5.39
Capital gain on sale of shares	-	-
Bad debts written off	-	80.96
Provision for doubtful debts	-	1,935.19
Interest on income tax refund	(11.78)	(0.76)
Impairment of Investments	-	-
Inventory Written off	-	-
Operating profit before working capital changes	**6,385.28**	**13,537.72**
Adjustments for Working Capital		
Adjustment for (increase) / decrease in operating assets		
Inventories	(7,519.50)	(16,194.88)
Trade receivables	(8,904.93)	(20,047.65)
Other financial assets	(957.64)	(1,816.96)
Other current assets	(1,417.19)	4,991.29
Adjustment for increase / (decrease) in operating assets		
Trade payables	4,783.28	6,623.35
Other current liabilities	7,149.84	21,769.05
Other financial liabilities	(184.36)	58.01
Cash generated from operations	**(665.22)**	**8,919.92**
Income Tax Paid	(1,516.38)	1,656.43
Net cash generated from operating activities (A)	**851.16**	**7,263.49**
Cash Flow from Investing Activities		
Sale (Purchase) of current investments	-	-
Interest Income	322.72	675.52
Increase in Goodwill	-	-
Purchase of property, plant and equipment	(893.48)	(6,768.70)
Acquisition of right -of-use assets	-	(743.97)
Bank Balance (not consider as cash and cash equivalents)	(576.70)	710.14
Interest on income tax refund	11.78	0.76
Proceeds from sale of property, plant and equipment	363.08	(57.21)
Net Cash Flow from other financial assets	(3,029.71)	(7,822.64)
Net cash used in investing activities (B)	**(3,802.31)**	**(14,006.10)**



Cash Flow from Financing Activities		
Proceeds from issue of share capital	-	1,117.44
Proceeds from non-current borrowings	5,320.79	(1,143.38)
Proceeds from current borrowings	791.35	10,999.60
Contribution from Non-controlling interests	-	-
Forfeiture of Share Warrant Amount	-	1,170.00
Finance Costs	(3,291.40)	(5,559.82)
Net Cash Flow from Financing Activities (C)	**2,820.74**	**6,583.84**
Net Changes in Cash & Cash Equivalents (A + B + C)	(130.41)	(158.77)
Add : Opening Cash & Cash Equivalents	368.88	527.65
Add : Opening Cash & Cash Equivalents on account of business combination net of trfd balance	-	-
Closing Cash & Cash Equivalents	**238.47**	**368.88**

For and on behalf of
SALASAR TECHNO ENGINEERING LIMITED

ALOK KUMAR
Chairman
Date: 14-Nov-2026
Place: Noida (U.P.)

Salasar Techno Engineering Limited