

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

To,

**The Board of Directors**

**SALASAR TECHNO ENGINEERING LIMITED**

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 **31st December 2025** (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 thereunder 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 thereunder 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.

**For VAPS & CO**

**Chartered Accountants**

Firm Registration No.: 003612N



CA Praveen Kumar Jain

Partner

Membership No. - 082515



Place: Noida

Date: 14.02.2026

UDIN: 26082515OWBFLC7760

**SALASAR TECHNO ENGINEERING LIMITED**

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

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CIN: L23201UP2001PLC209751

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC, 2025**

(₹ in Lakh)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31-Dec-25 (Unaudited)	30-Sep-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)
1 Income from operations	31,068.90	41,731.97	37,390.67	1,02,124.67	94,185.61	1,41,261.04
2 Other Income	178.37	149.80	70.71	461.40	308.41	501.76
3 Total Income (1 + 2)	<b>31,247.27</b>	<b>41,881.77</b>	<b>37,461.38</b>	<b>1,02,586.07</b>	<b>94,494.02</b>	<b>1,41,762.80</b>
4 Expenses						
Cost of revenue from operations	28,927.06	37,124.71	27,523.22	90,915.56	78,209.95	1,15,270.65
Changes in Inventories of Finished goods, Work-in-progress and others	(3,855.41)	(2,865.36)	3,544.00	(7,841.08)	(1,165.46)	1,430.60
Employee benefits expenses	1,594.51	1,629.80	1,391.44	4,685.67	3,938.95	5,431.75
Finance costs	1,393.29	1,286.31	1,306.06	3,996.58	3,688.64	5,014.31
Depreciation and amortization expenses	365.87	395.95	309.12	1,079.13	915.68	1,221.91
Other Expenses	2,258.97	1,917.05	1,686.44	5,626.64	4,766.76	6,473.03
Total Expenses	<b>30,684.29</b>	<b>39,488.46</b>	<b>35,760.28</b>	<b>98,462.50</b>	<b>90,354.52</b>	<b>1,34,842.26</b>
5 Profit before exceptional items & tax (3-4)	562.98	2,393.31	1,701.10	4,123.57	4,139.50	6,920.54
6 Exceptional Items	-	-	-	-	-	-
7 Profit before Tax (5-6)	<b>562.98</b>	<b>2,393.31</b>	<b>1,701.10</b>	<b>4,123.57</b>	<b>4,139.50</b>	<b>6,920.54</b>
8 Tax Expenses						
Current Tax	134.75	641.65	421.21	1,082.80	947.32	1,748.24
Deferred Tax	(9.85)	(18.93)	14.74	(55.21)	52.27	101.30
9 Net Profit for the period / year (7-8)	<b>438.08</b>	<b>1,770.59</b>	<b>1,265.15</b>	<b>3,095.98</b>	<b>3,139.91</b>	<b>5,071.00</b>
Other Comprehensive Income (after tax)	21.70	2.55	0.55	18.80	1.29	(21.78)
10 Total Comprehensive Income (after tax)	<b>459.78</b>	<b>1,773.14</b>	<b>1,265.70</b>	<b>3,114.78</b>	<b>3,141.20</b>	<b>5,049.22</b>
11 Paid up Equity Share Capital (Face Value : ₹ 1 per Share)	17,479.50	17,267.70	17,267.70	17,479.50	17,267.70	17,267.70
12 Other Equity excluding Revaluation Reserves	N.A.	N.A.	N.A.	N.A.	N.A.	55,867.26
13 Earnings per equity share						
Basic (₹)	0.03	0.10	0.07	0.18	0.18	0.30
Diluted (₹)	0.03	0.10	0.07	0.18	0.18	0.30

**SALASAR TECHNO ENGINEERING LIMITED**  
**Standalone Segmentwise Revenue, Results, Assets and Liabilities**

(₹ in Lakh)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31-Dec-25 (Unaudited)	30-Sep-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)
1 Segment Revenue						
a. Steel Structures	21,117.72	26,451.95	20,692.36	64,605.08	56,628.65	85,211.05
b. EPC Projects	10,041.97	15,866.26	17,232.55	39,109.05	39,736.37	62,136.17
c. Unallocated Segment	-	-	-	-	-	-
	31,159.69	42,318.21	37,924.91	1,03,714.13	96,365.02	1,47,347.22
Less: Inter Segment Revenue	90.79	586.24	534.24	1,589.46	2,179.41	6,086.18
Total Revenue from Operations	<b>31,068.90</b>	<b>41,731.97</b>	<b>37,390.67</b>	<b>1,02,124.67</b>	<b>94,185.61</b>	<b>1,41,261.04</b>
2 Segment Results						
a. Steel Structures	2,065.44	2,978.67	1,941.67	7,083.24	5,592.05	8,769.43
b. EPC Projects	399.93	1,342.70	1,394.10	2,627.21	3,240.56	4,625.56
Total Segment Results	2,465.37	4,321.37	3,335.77	9,710.45	8,832.61	13,394.99
Less:						
(i) Finance costs	1,393.29	1,286.31	1,306.06	3,996.58	3,688.64	5,014.31
(ii) Net unallocated expenditure/(income)	509.10	641.75	328.60	1,590.30	1,004.46	1,460.14
Total Profit Before Tax	<b>562.98</b>	<b>2,393.31</b>	<b>1,701.10</b>	<b>4,123.57</b>	<b>4,139.50</b>	<b>6,920.54</b>



<b>3 Segment Assets</b>						
a. Steel Structures	88,256.63	79,689.50	70,208.56	88,256.63	70,208.56	71,039.67
b. EPC Projects	67,510.37	67,802.50	50,503.17	67,510.37	50,503.17	64,074.67
Total Segment Assets	1,55,767.00	1,47,492.00	1,20,711.73	1,55,767.00	1,20,711.73	1,35,114.34
Add: Unallocated	31,757.47	26,335.83	25,392.77	31,757.47	25,392.77	25,754.12
<b>Total Assets</b>	<b>1,87,524.46</b>	<b>1,73,827.83</b>	<b>1,46,104.50</b>	<b>1,87,524.46</b>	<b>1,46,104.50</b>	<b>1,60,868.46</b>
<b>4 Segment Liabilities</b>						
a. Steel Structures	29,422.71	28,572.11	30,939.95	29,422.71	30,939.95	23,603.38
b. EPC Projects	41,231.86	32,622.19	7,100.83	41,231.86	7,100.83	30,172.40
Total Segment Liabilities	70,654.57	61,194.31	38,040.79	70,654.57	38,040.79	53,775.78
Add: Unallocated	38,332.72	36,843.56	36,836.77	38,332.72	36,836.77	33,957.73
<b>Total Liabilities</b>	<b>1,08,987.28</b>	<b>98,037.87</b>	<b>74,877.56</b>	<b>1,08,987.28</b>	<b>74,877.56</b>	<b>87,733.51</b>

**Notes:**

- 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-February-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.
- 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.
- 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).
- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The incremental impact consisting of gratuity of ₹ 2.64 lakhs and long-term compensated absences of ₹ 0.25 lakhs primarily arises due to change in wage definition in Profit & Loss a/c. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- The Company allotted 8,61,80,000 warrants on April 30, 2024 on a preferential basis. The 18-month exercise period expired on October 29, 2025. All warrants held by Promoters were exercised and converted into equity shares. In respect of 3,25,00,000 warrants held by Non-Promoters that remained unexercised, 25% of the issue price aggregating to Rs. 1,170 lakhs has been forfeited in accordance with the terms of issue.
- Figures for the previous periods / year have been regrouped, wherever necessary, to confirm to the current period's classification.
- The unaudited standalone financial results for the quarter and nine month ended 31 Dec, 2025 are available on the website of the Company ([www.salasartechno.com](http://www.salasartechno.com)) and on Stock Exchanges website ([www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)).

For and on behalf of  
SALASAR TECHNO ENGINEERING LIMITED



**ALOK KUMAR**  
Chairman

Date: 14-Feb-2026  
Place: Noida (U.P.)



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

To,  
The Board of Directors  
Salasar Techno Engineering Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **Salasar Techno Engineering Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary 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 **December 31, 2025** (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/CMDI/44/2019 dated March 29, 2019 ('the Circular'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended **December 31, 2024**, and last quarter ended **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 thereunder 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.



4. The financial statement includes results of following entities:

S. No.	Company Name	Nature
1.	Salasar Techno Engineering Limited	Holding Company
2.	Wholly Owned Subsidiary -EMC Ltd	
3.	<b>Subsidiary Entity</b>	
	- Salasar REW JV	Subsidiary Entity
	- Salasar Adorus Infra LLP	Subsidiary Entity
	- STEL-ME-JV	Subsidiary Entity
	-Salasar RVNL JV	Subsidiary Entity
4.	<b>Joint Venture</b>	
	-Sikka Salasar JV	Joint Venture

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/management certification 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
6. We did not review the interim financial results of above Six entities, included in the consolidated unaudited financial results, whose interim financial results reflect total revenues of **Rs 2060.76 Lakhs** and total Net Profit (including OCI) of **Rs 157.55 Lakhs** for the quarter ended **December 31, 2025**, as considered in the consolidated unaudited financial results. These interim financial results have not been audited/reviewed by other auditors, whose reports 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 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.

**For VAPS & CO**  
**Chartered Accountants**

Firm Registration No.: 003612N



CA Praveen Kumar Jain  
Partner

Membership No. - 082515



Place: Noida

Date: 14.02.2026

UDIN : 26082515JLHWJW6089

**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 NINE MONTH ENDED 31 Dec, 2025**

(₹ in Lakh Except EPS)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31-Dec-25 (Unaudited)	30-Sep-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)
1 Income from operations	33,077.83	42,716.84	37,518.38	1,05,811.64	95,067.10	1,44,743.44
2 Other Income	230.20	161.41	70.71	555.33	334.88	726.38
3 <b>Total Income (1 + 2)</b>	<b>33,308.03</b>	<b>42,878.25</b>	<b>37,589.09</b>	<b>1,06,366.97</b>	<b>95,401.98</b>	<b>1,45,469.82</b>
4 <b>Expenses</b>						
Cost of revenue from operations	30,157.20	37,588.01	27,606.00	92,712.94	78,763.55	1,17,336.99
Changes in Inventories of Finished goods, Work-in-progress and others	(3,855.41)	(2,865.36)	3,594.55	(7,841.08)	(1,165.46)	1,430.60
Employee benefits expenses	1,720.88	1,770.50	1,393.29	5,086.72	3,942.52	5,975.93
Finance costs	1,437.03	1,316.27	1,307.76	4,129.78	3,696.68	5,183.31
Depreciation and amortization expenses	649.71	680.70	309.44	1,935.73	916.00	1,941.91
Other Expenses	2,405.53	2,035.30	1,752.98	6,020.51	4,969.48	8,744.70
<b>Total Expenses</b>	<b>32,514.94</b>	<b>40,525.42</b>	<b>35,964.02</b>	<b>1,02,044.60</b>	<b>91,122.77</b>	<b>1,40,613.44</b>
5 <b>Profit before exceptional items &amp; tax (3-4)</b>	793.09	2,352.83	1,625.07	4,322.37	4,279.21	4,856.39
6 Exceptional Items	-	-	-	-	-	(895.48)
7 <b>Profit before Tax (5-6)</b>	<b>793.09</b>	<b>2,352.83</b>	<b>1,625.07</b>	<b>4,322.37</b>	<b>4,279.21</b>	<b>3,960.91</b>
8 <b>Tax Expenses</b>						
Current Tax	253.75	707.12	416.02	1,299.70	1,015.50	1,825.43
Deferred Tax	(111.72)	46.96	14.68	(106.75)	52.27	222.40
9 <b>Net Profit for the period / year (7-8)</b>	<b>651.06</b>	<b>1,598.75</b>	<b>1,194.37</b>	<b>3,129.42</b>	<b>3,211.44</b>	<b>1,913.08</b>
Other Comprehensive Income (after tax)	(33.73)	118.63	0.55	117.06	1.29	2,796.77
10 <b>Total Comprehensive Income (after tax)</b>	<b>617.33</b>	<b>1,717.38</b>	<b>1,194.92</b>	<b>3,246.48</b>	<b>3,212.73</b>	<b>4,709.85</b>
11 <b>Net Profit attributable to:</b>						
Owners of the Company	541.51	1,577.71	1,206.18	2,970.69	3,215.56	1,910.46
Non-Controlling Interest	109.55	21.04	(11.82)	158.73	(4.13)	2.62
	<b>651.06</b>	<b>1,598.75</b>	<b>1,194.37</b>	<b>3,129.42</b>	<b>3,211.43</b>	<b>1,913.08</b>
12 <b>Other Comprehensive Income attributable to:</b>						
Owners of the Company	(33.73)	118.63	0.55	117.06	1.29	2,796.77
Non-Controlling Interest	-	-	-	-	-	-
	<b>(33.73)</b>	<b>118.63</b>	<b>0.55</b>	<b>117.06</b>	<b>1.29</b>	<b>2,796.77</b>
13 <b>Total Comprehensive Income attributable to:</b>						
Owners of the Company	507.78	1,696.34	1,206.73	3,087.75	3,216.85	4,707.23
Non-Controlling Interest	109.55	21.04	(11.82)	158.73	(4.13)	2.62
	<b>617.33</b>	<b>1,717.38</b>	<b>1,194.92</b>	<b>3,246.48</b>	<b>3,212.72</b>	<b>4,709.85</b>
14 Paid up Equity Share Capital (Face Value : ₹ 1 per Share)	17,479.50	17,267.70	17,267.70	17,479.50	17,267.70	17,267.70
15 Other Equity excluding Revaluation Reserves	N.A.	N.A.	N.A.	N.A.	N.A.	61,287.60
16 <b>Earnings per equity share</b>						
Basic (₹)	0.04	0.09	0.07	0.18	0.19	0.11
Diluted (₹)	0.04	0.09	0.07	0.18	0.19	0.11



**SALASAR TECHNO ENGINEERING LIMITED**  
**Consolidated Segmentwise Revenue, Results, Assets and Liabilities**

(₹ in Lakh)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31-Dec-25 (Unaudited)	30-Sep-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-25 (Unaudited)	31-Dec-24 (Unaudited)	31-Mar-25 (Audited)
<b>1 Segment Revenue</b>						
a. Steel Structures	21,117.72	26,451.95	20,692.36	64,605.08	56,628.65	85,211.05
b. EPC Projects	12,050.90	16,851.13	17,360.26	42,796.02	40,617.86	65,618.58
	33,168.62	43,303.08	38,052.62	1,07,401.10	97,246.51	1,50,829.63
Less: Inter Segment Revenue	90.79	586.24	534.24	1,589.46	2,179.41	6,086.19
<b>Total Revenue from Operations</b>	<b>33,077.83</b>	<b>42,716.84</b>	<b>37,518.38</b>	<b>1,05,811.64</b>	<b>95,067.10</b>	<b>1,44,743.44</b>
<b>2 Segment Results</b>						
a. Steel Structures	2,065.44	2,978.67	1,941.67	7,083.24	5,592.05	8,769.43
b. EPC Projects	676.28	1,334.68	1,319.77	2,966.71	3,388.31	1,836.03
Total Segment Results	2,741.72	4,313.35	3,261.44	10,049.95	8,980.36	10,605.46
Less:						
(i) Finance costs	1,437.03	1,316.27	1,307.76	4,129.78	3,696.68	5,183.31
(ii) Net unallocated expenditure/(income)	511.60	644.25	328.61	1,597.80	1,004.47	1,461.24
<b>Total Profit Before Tax</b>	<b>793.09</b>	<b>2,352.83</b>	<b>1,625.07</b>	<b>4,322.37</b>	<b>4,279.21</b>	<b>3,960.91</b>
<b>3 Segment Assets</b>						
a. Steel Structures	88,256.63	79,689.50	70,208.56	88,256.63	70,208.56	71,039.67
b. EPC Projects	79,419.25	78,749.15	52,717.11	79,419.25	52,717.11	75,752.25
Total Segment Assets	1,67,675.88	1,58,438.65	1,22,925.67	1,67,675.88	1,22,925.67	1,46,791.92
Add: Unallocated	31,757.42	26,335.81	25,392.77	31,757.42	25,392.77	25,733.66
<b>Total Assets</b>	<b>1,99,433.29</b>	<b>1,84,774.46</b>	<b>1,48,318.44</b>	<b>1,99,433.29</b>	<b>1,48,318.44</b>	<b>1,72,525.58</b>
<b>4 Segment Liabilities</b>						
a. Steel Structures	29,422.71	28,572.11	30,939.95	29,422.71	30,939.95	23,603.38
b. EPC Projects	47,480.11	38,045.76	8,977.93	47,480.11	8,977.93	36,386.17
Total Segment Liabilities	76,902.82	66,617.88	39,917.88	76,902.82	39,917.88	59,989.55
Add: Unallocated	38,332.66	36,843.53	36,836.77	38,332.66	36,836.77	33,937.24
<b>Total Liabilities</b>	<b>1,15,235.47</b>	<b>1,03,461.41</b>	<b>76,754.66</b>	<b>1,15,235.47</b>	<b>76,754.66</b>	<b>93,926.79</b>

**Notes:**

- 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-Feb-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.
- 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.
- 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 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal opinion obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The incremental impact consisting of gratuity of ₹ 2.64 lakhs and long-term compensated absences of ₹ 0.25 lakhs primarily arises due to change in wage definition in Profit & Loss a/c. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 5 The Company allotted 8,61,80,000 warrants on April 30, 2024 on a preferential basis. The 18-month exercise period expired on October 29, 2025. All warrants held by Promoters were exercised and converted into equity shares. In respect of 3,25,00,000 warrants held by Non-Promoters that remained unexercised, 25% of the issue price aggregating to Rs. 1,170 lakhs has been forfeited in accordance with the terms of issue.
- 6 Figures for the previous periods / year have been regrouped, wherever necessary, to confirm to the current period's classification.
- 7 The unaudited consolidated financial results for the quarter and nine month ended 31 Dec, 2025 are available on the website of the Company ([www.salasartechno.com](http://www.salasartechno.com)) and on Stock Exchanges website ([www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)).

For and on behalf of  
**SALASAR TECHNO ENGINEERING LIMITED**



**ALOK KUMAR**  
*Chairman*

DIN : 01474484  
Date: 14-Feb- 2026  
Place: Noida (U.P.)

