VAPS & COMPANY
Chartered Accountants

A : C-42, South Extension Part-II
New Delhi - 110 049
T : 011-41641415 / 41645051
F : 011-41644896
W : www.vaps.co.in
E : info@vaps.co.in

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

Review Report 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 **30th June 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 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

VAPS & COMPANY New Delhi CHARTERED ACCOUNTANTS

CA Vinayak Aggarwal
Partner
Membership No. – 537842

Place: Noida
Date: 13.08.2026
UDIN: 26537842FJGINR7506

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 ENDED 30TH JUNE, 2026

(₹ in Lakh except EPS)

Particulars	Quarter ended			Year ended
	30-Jun-26 (Unaudited)	31-Mar-26 (Unaudited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
1 Income from operations	29,077.12	44,581.60	29,837.27	1,48,057.10
2 Other Income	350.32	361.70	165.57	916.47
3 Total Income (1 + 2)	**29,427.44**	**44,943.30**	**30,002.84**	**1,48,973.57**
4 Expenses				
Cost of revenue from operations	25,037.45	34,433.94	24,939.11	1,25,601.34
Changes in Inventories of Finished goods, Work-in-progress and others	(2,089.33)	2,173.18	(1,120.31)	(5,667.90)
Employee benefits expenses	1,749.15	1,804.72	1,594.43	6,887.16
Finance costs	1,468.41	1,429.05	1,378.49	5,552.29
Depreciation and amortization expenses	655.23	620.99	605.11	2,555.99
Other Expenses	2,287.65	4,333.52	1,521.57	10,202.65
Total Expenses	**29,108.56**	**44,795.41**	**28,918.40**	**1,45,131.54**
5 Profit before exceptional items & tax (3-4)	318.88	147.89	1,084.44	3,842.03
6 Exceptional Items	-	-	-	-
7 Profit before Tax (5-6)	**318.88**	**147.89**	**1,084.44**	**3,842.03**
8 Tax Expenses				
Current Tax	20.22	431.83	306.40	1,514.63
Deferred Tax	(178.99)	715.84	(41.99)	609.09
9 Net Profit for the period / year (7-8)	**477.64**	**(999.78)**	**820.03**	**1,718.31**
Other Comprehensive Income (after tax)	(120.47)	87.10	32.16	204.16
10 Total Comprehensive Income (after tax)	**357.17**	**(912.68)**	**852.19**	**1,922.47**
11 Paid up Equity Share Capital (Face Value : ₹ 1 per Share)	17,479.50	17,479.50	17,267.70	17,479.50
12 Other Equity excluding Revaluation Reserves	N.A.	N.A.	N.A.	65,496.72
13 Earnings per equity share				
Basic (₹)	0.03	(0.06)	0.05	0.10
Diluted (₹)	0.03	(0.06)	0.05	0.10

SALASAR TECHNO ENGINEERING LIMITED

Standalone Segmentwise Revenue, Results, Assets and Liabilities

(₹ in Lakh)

Particulars	Quarter ended			
	30-Jun-26 (Unaudited)	31-Mar-26 (Unaudited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
1 Segment Revenue				
a. Steel Structures	20,688.62	32,947.58	17,282.78	98,119.88
b. EPC Projects	9,078.39	12,475.16	13,466.92	52,367.82
c. Unallocated Segment	-	-	-	-
	29,767.01	45,422.74	30,749.70	1,50,487.70
Less: Inter Segment Revenue	689.89	841.14	912.43	2,430.60
Total Revenue from Operations	**29,077.12**	**44,581.60**	**29,837.27**	**1,48,057.10**

Salasar Techno Engineering Limited

2	**Segment Results**				
	a. Steel Structures	2,142.60	2,861.90	2,014.40	9,783.67
	b. EPC Projects	95.48	(853.46)	857.97	1,550.68
	Total Segment Results	2,238.08	2,008.44	2,872.37	11,334.35
	Less:				
	(i) Finance costs	1,468.41	1,429.05	1,378.49	5,552.29
	(ii) Net unallocated expenditure/(income)	450.80	431.50	409.44	1,940.03
	Total Profit Before Tax	**318.88**	**147.89**	**1,084.44**	**3,842.03**
3	**Segment Assets**				
	a. Steel Structures	1,10,582.43	97,098.29	75,398.37	97,098.29
	b. EPC Projects	1,00,263.96	98,838.02	88,652.34	98,838.02
	Total Segment Assets	2,10,846.39	1,95,936.31	1,64,050.71	1,95,936.31
	Add: Unallocated	16,365.46	16,050.88	11,604.14	16,050.88
	Total Assets	**2,27,211.86**	**2,11,987.19**	**1,75,654.85**	**2,11,987.19**
4	**Segment Liabilities**				
	a. Steel Structures	48,745.63	40,235.68	24,801.72	40,235.68
	b. EPC Projects	46,474.42	43,896.92	31,020.23	43,896.92
	Total Segment Liabilities	95,220.05	84,132.60	55,821.95	84,132.60
	Add: Unallocated	48,860.80	44,878.36	40,775.87	44,878.36
	Total Liabilities	**1,44,080.85**	**1,29,010.96**	**96,597.82**	**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 13-Aug-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"). 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. 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.

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

7. Figures for the quarter ended 31st Mar 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures upto the end of the third quarter had only been reviewed and not subject to audit.

For and on behalf of
SALASAR TECHNO ENGINEERING LIMITED

Salasar Techno Engineering Limited

ALOK KUMAR
Chairman
Date: 13-Aug-2026
Place: Noida (U.P.)

VAPS & COMPANY
Chartered Accountants

A : C-42, South Extension Part-II
New Delhi - 110 049
T : 011-41641415 / 41645051
F : 011-41644896
W : www.vaps.co.in
E : info@vaps.co.in

Independent Auditor's 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

Review Report 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 **June 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 **June 30, 2025,** and last quarter ended **March 31, 2026,** 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.

VAPS & COMPANY New Delhi CHARTERED ACCOUNTANTS

4. The financial statement includes results of following entities:

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

6. The consolidated unaudited financial results include the unaudited interim financial results of Five entities which have not been reviewed/audited by their auditors and have been certified and furnished to us by management, whose interim financial results reflect total Revenue of Rs 476.86 Lakhs and total net Profit after tax (including OCI) of Rs 36.65 Lakhs for the quarter ended **June 30, 2026,** as considered in the consolidated unaudited financial results. 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. Our conclusion on the Statement is not modified in respect of the financial results certified and furnished by the management.

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

CA Vinayak Aggarwal
Partner
Membership No. – 537842

VAPS & COMPANY
New Delhi
CHARTERED ACCOUNTANTS

Place: Noida
Date: 13.08.2026
UDIN : 26537842HDAZRK7157

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 ENDED 30TH JUNE, 2026

(₹ in Lakh Except EPS)

Particulars	Quarter ended			Year ended
	30-Jun-26 (Unaudited)	**31-Mar-26** (Unaudited)	**30-Jun-25** (Unaudited)	**31-Mar-26** (Audited)
1 Income from operations	29,553.98	44,465.25	30,016.97	1,50,276.89
2 Other Income	350.32	357.11	163.72	912.44
3 **Total Income (1 + 2)**	**29,904.30**	**44,822.36**	**30,180.69**	**1,51,189.33**
4 **Expenses**				
Cost of revenue from operations	25,246.68	34,406.93	24,967.73	1,27,119.87
Changes in Inventories of Finished goods, Work-in-progress and others	(2,089.33)	2,173.18	(1,120.31)	(5,667.90)
Employee benefits expenses	1,776.06	1,863.00	1,595.34	6,949.72
Finance costs	1,524.05	1,430.04	1,376.48	5,559.82
Depreciation and amortization expenses	655.39	621.24	605.32	2,556.97
Other Expenses	2,426.81	4,622.25	1,579.68	10,642.76
Total Expenses	**29,539.66**	**45,116.64**	**29,004.24**	**1,47,161.24**
5 **Profit before exceptional items & tax (3-4)**	364.64	(294.28)	1,176.45	4,028.09
6 Exceptional Items	-	-	-	-
7 **Profit before Tax (5-6)**	**364.64**	**(294.28)**	**1,176.45**	**4,028.09**
8 Tax Expenses				
Current Tax	29.33	356.73	338.83	1,656.43
Deferred Tax	(178.99)	715.84	(41.99)	609.09
9 **Net Profit for the period / year (7-8)**	**514.29**	**(1,366.84)**	**879.61**	**1,762.58**
Other Comprehensive Income (after tax)	(120.47)	87.10	32.16	204.16
10 **Total Comprehensive Income (after tax)**	**393.82**	**(1,279.74)**	**911.77**	**1,966.74**
11 **Net Profit attributable to :**				
Owners of the Company	499.20	(1,249.06)	851.47	1,721.63
Non-Controlling Interest	15.09	(117.78)	28.14	40.95
	514.29	**(1,366.84)**	**879.61**	**1,762.58**
12 **Other Comprehensive Income attributable to:**				
Owners of the Company	(120.47)	87.10	32.16	204.16
Non-Controlling Interest	-	-	-	-
	(120.47)	**87.10**	**32.16**	**204.16**
13 **Total Comprehensive Income attributable to:**				
Owners of the Company	378.73	(1,161.96)	883.63	1,925.79
Non-Controlling Interest	15.09	(117.78)	28.14	40.95
	393.82	**(1,279.74)**	**911.77**	**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
15 Other Equity excluding Revaluation Reserves	N.A.	N.A.	N.A.	65,777.53
16 **Earnings per equity share**				
Basic (₹)	0.03	(0.08)	0.05	0.10
Diluted (₹)	0.03	(0.08)	0.05	0.10

Salasar Techno Engineering Limited

Alok Kumar

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

(₹ in Lakh)

Particulars	Quarter ended			Year ended
	30-Jun-26 (Unaudited)	31-Mar-26 (Unaudited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
1 Segment Revenue				
a. Steel Structures	20,688.62	32,807.17	17,035.41	97,412.25
b. EPC Projects	9,555.25	12,499.22	13,893.99	55,295.24
	30,243.87	45,306.39	30,929.40	1,52,707.49
Less: Inter Segment Revenue	689.89	841.14	912.43	2,430.60
Total Revenue from Operations	**29,553.98**	**44,465.25**	**30,016.97**	**1,50,276.89**
2 Segment Results				
a. Steel Structures	2,142.60	3,461.07	2,039.13	10,544.31
b. EPC Projects	196.87	(1,684.91)	955.75	1,281.81
Total Segment Results	2,339.47	1,776.16	2,994.88	11,826.12
Less:				
(i) Finance costs	1,524.05	1,430.04	1,376.48	5,559.82
(ii) Net unallocated expenditure/(income)	450.79	640.40	441.95	2,238.21
Total Profit Before Tax	**364.64**	**(294.28)**	**1,176.45**	**4,028.09**
3 Segment Assets				
a. Steel Structures	1,10,582.43	97,098.29	75,398.37	97,098.29
b. EPC Projects	1,03,714.40	86,714.62	76,388.93	86,714.62
Total Segment Assets	2,14,296.83	1,83,812.91	1,51,787.30	1,83,812.91
Add: Unallocated	16,365.45	31,444.69	26,369.40	31,444.69
Total Assets	**2,30,662.29**	**2,15,257.59**	**1,78,156.70**	**2,15,257.60**
4 Segment Liabilities				
a. Steel Structures	48,745.63	40,235.68	24,801.72	40,235.68
b. EPC Projects	49,552.66	48,320.51	35,706.57	48,320.51
Total Segment Liabilities	98,298.29	88,556.19	60,508.29	88,556.19
Add: Unallocated	48,860.79	43,389.69	38,052.74	43,389.69
Total Liabilities	**1,47,159.08**	**1,31,945.87**	**98,561.03**	**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 13-Aug-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"). 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.

Salasar Techno Engineering Limited

5 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.

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

7 Figures for the quarter ended 31st Mar 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also the figures upto the end of the third quarter had only been reviewed and not subject to audit.

For and on behalf of
SALASAR TECHNO ENGINEERING LIMITED

Salasar Techno Engineering Limited

ALOK KUMAR
Chairman
DIN : 01474484
Date: 13-Aug-2026
Place: Noida (U.P.)