November 01, 2025

To

THE CORPORATE RELATIONSHIP DEPT
BSE Limited
I Floor, New Trading Ring,
Rotunda Building,
P.J.Towers, Dalal Street,
Fort, Mumbai - 400 001.
SCRIP CODE: 517059

M/s. National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
BandraKurla Complex,
Bandra (E),Mumbai – 400 051
Symbol: SALZERELEC

Dear Sir,

Sub: Outcome of the Board Meeting held on November 01, 2025
Ref : Our letter dated October 22, 2025

We wish to inform pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**"LODR Regulations")** that our Board of Directors of the Company at their meeting held today i.e., November 01, 2025, has approved the Standalone and Consolidated unaudited financial results for the quarter / half year ended September 30, 2025 in terms of Regulation 33 of LODR Regulations and in pursuance of which, we have enclosed the Standalone and Consolidated unaudited financial results for the quarter/half ended September 30, 2025 along with the Limited Review Report as **Annexure – A**

Further, the copies of both Standalone and consolidated Financial Results will be uploaded in the Company's website www.salzergroup.net.

Pursuant to Regulation 47 of SEBI LODR Regulations, an extract of the aforesaid financial results in the manner prescribed under the SEBI Listing Regulations will be published in English and Tamil newspapers within time stipulated.

The Meeting commenced at 11.30 a.m., and closed at 13.25

Kindly take the same on record.

Thanking you

Yours faithfully
For SALZER ELECTRONICS LTD

K M Murugesan
Company Secretary
& Compliance Officer

Encl : As above

SALZER ELECTRONICS LIMITED
Samichettipalayam, Jothipuram (Post),
Coimbatore - 641 047. INDIA.
+91-422-423 3600 salzer@salzergroup.com
www.salzergroup.com
CIN : L03210TZ1985PLC001535 GSTIN: 33AAECS3411L1ZJ

salzer

Standalone Statement of Un-Audited Financial Results for the Second Quarter and Half year period ended September 30, 2025

Rs. In Lacs exept for share data

S.No	Particulars	Quarter ended			Half year ended		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	**INCOME**						
a	Revenue From Operations	40873.96	43241.40	33639.50	84115.36	68352.17	138292.59
b	Other Income	59.49	58.17	7.46	117.66	114.40	542.51
	Total Income	**40933.45**	**43299.57**	**33646.96**	**84233.02**	**68466.57**	**138835.10**
II	**EXPENSES**						
a	Cost of materials consumed	32432.10	34367.47	25962.56	66799.57	54330.94	108266.51
b	Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
b	Changes in inventories of finished goods and work-in-progress	-1287.59	-857.19	-921.23	-2144.78	-1934.58	-3401.68
c	Employee benefit expenses	1638.08	1479.04	1315.68	3117.12	2469.18	5389.38
d	Finance Cost	1115.08	1201.93	1006.90	2317.01	1970.71	4079.67
e	Depreciation and amortisation expense	685.88	587.58	538.34	1273.46	1071.43	2229.21
f	Other expenses	4623.84	4121.09	3966.66	8744.93	7044.91	15544.89
	TOTAL EXPENSES	39207.39	40899.92	**31868.91**	**80107.31**	**64952.59**	**132107.98**
III	**PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (I-II)**	1726.06	**2399.65**	**1778.05**	**4125.71**	**3513.98**	**6727.12**
	Exceptional items	65.11	0.00	1,576.21	65.11	1576.21	1518.31
IV	**PROFIT BEFORE TAX**	**1791.17**	**2399.65**	**3354.26**	**4190.82**	**5090.19**	**8245.43**
V	**TAX EXPENSES**						
a	Current Tax	**396.00**	568.25	667.47	964.25	1001.32	1761.59
b	Deferred Tax	**47.86**	71.94	66.31	119.80	143.62	258.01
c	Total Tax Expenses	443.86	640.19	**733.78**	1084.05	1144.94	2019.60
VI	**PROFIT AFTER TAX (IV-V)**	**1347.31**	**1759.46**	**2620.48**	**3106.77**	**3945.25**	**6225.83**
VII	**OTHER COMPREHENSIVE INCOME**						
a	Items that will not be reclassified to profit or loss	-79.53	73.31	62.32	-6.22	117.55	11.00
b	Items that will be reclassified to profit or loss		-	-	-	-	-
c	Total other Comprehensive Income/ (Loss) (Net of Tax)	-79.53	73.31	62.32	-6.22	117.55	11.00
VIII	**TOTAL COMPREHENSIVE INCOME FOR THE PERIOD**	1267.78	1832.77	2682.80	3100.55	4062.80	6236.83
IX	**Paid up share capital - equity shares of Rs.10/- each**	**1768.27**	1768.27	1768.27	1768.27	1768.27	**1768.27**
X	**Reserves and Surplus**						51259.79
XI	**Earning per share (of Rs.10/- each)**						
a	Basic (in Rs,)	7.62	9.95	14.82	17.57	22.44	35.30
b	Diluted (in Rs.)	7.62	9.95	14.82	17.57	22.32	35.21

SALZER ELECTRONICS LIMITED
Samichettipalayam, Jothipuram (Post),
Coimbatore - 641 047. INDIA.
+91-422-423 3600 salzer@salzergroup.com

SALZER ELECTRONICS LIMITED CBE-47

SWAMY & RAVI CHARTERED ACCOUNTANTS CBE-038

Notes forming part of above STANDALONE results:

1. The Company operates in only one segment viz., Electrical installation products.

2. The above standalone results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 01, 2025.

3. The Statutory Auditors of the Company carried out a limited review of the Financial Results for the six months/quarter ended September 30, 2025.

4. During six months under review, the Company made investment by acquiring 2,15,500 equity shares of Rs. 10/- each for total value of Rs.21.55 Lakh in Salzer EV Infra Private Limited (Wholly Owned Subsidiary Company).

5. During the quarter under review, the Company made Effilume Private Limited—a Special Purpose Vehicle (SPV) incorporated through its wholly owned subsidiary, Salzer EV Infra Pvt Ltd.—its direct Associate Entity by acquiring the 49% stake previously held by Salzer EV Infra Pvt Ltd. in the SPV.

6. The above Standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder.

7. Previous period's figures have been regrouped/ reclassified wherever necessary to conform to this period's classifications

For SALZER ELECTRONICS LIMITED

Coimbatore - 641 047.
November 01, 2025

D RAJESHKUMAR
JOINT MANAGING DIRECTOR
(DIN:00003126)

SALZER ELECTRONICS LIMITED CBE-47

SWAMY & RAJU CHARTERED ACCOUNTANTS CBE - 036

STANDALONE AUDITED STATEMENT OF THE ASSETS AND LIABLITIES AS AT 30.09.2025

Rs. in Lakhs

Particulars		As at 30/09/2025 (Un-Audited)	As at 31/03/2025 (Audited)
I ASSETS			
1	**Non-current Assets**		
(a)	Property, Plant and Equipment	30417.36	29002.28
(b)	Capital Work in progress	603.00	262.04
(c)	Investment Property	0.77	0.77
(d)	Goodwill	93.42	93.42
(e)	Other Intangible Assets	347.98	391.97
(f)	Financial Assets		
	i. Investments	1775.99	1779.11
	ii. Others	293.52	253.57
(g)	Other Non-Current Assets	951.49	815.23
	Total Non-Current Assets	**34,483.53**	**32598.39**
2	**Current Assets**		
(a)	Inventories	40772.55	36399.86
(b)	Financial Assets		
	i. Investments	986.09	855.69
	ii. Trade Receivables	46785.46	40850.05
	iii. Cash and Cash equivalents	464.52	164.94
	iv. Other Bank balances	796.17	365.82
	v. Loans	217.01	141.91
	vi. Others	239.47	231.92
(c)	Other Current Assets	6444.64	4899.56
	Total Current Assets	**96705.91**	**83909.75**
TOTAL ASSETS		**131,189.44**	**116,508.14**
EQUITY AND LIABILITIES			
EQUITY			
(a)	Equity Share Capital	1768.27	1,768.27
(b)	Instruments entirely equity in Nautre - Non Cumulative 5% Covertible Preference shares	0.00	0.00
(b)	Other Equity	53918.56	51259.79
	Total Equity	**55,686.83**	**53,028.06**
LIABILITIES			
1	**Non-current Liabilities**		
(a)	Financial Liabilities		
	i. Borrowings	2306.91	2231.51
	ii. Net Liability in Leased Assets	25.10	28.24
(b)	Provisions	41.11	1.77
(c)	Deferred tax liabilites (net)	2806.99	2699.49
	Total Non-current Liabilites	**5180.11**	**4961.01**
2	**Current Liabilities**		
(a)	Financial Liabilities		
	i. Borrowings	45359.05	39555.97
	ii.Curreny Maturity of Leased Liability	6.06	5.68
	iii. Trade Payables		
	a) Due to MSME	3110.86	1895.62
	b) Due to others	19512.93	14559.11
	iv. Other Financial Liabilities	89.68	92.71
(b)	Other Current Liabilites	1020.47	1267.2
(c)	Provisions	1092.00	973.65
(d)	Current Tax Liabilities (Net)	131.45	169.13
	Total Current Liabilites	**70322.50**	**58519.07**
	TOTAL EQUITY AND LIABILITIES	**131,189.44**	**116,508.14**

SALZER ELECTRONICS LIMITED CBE-47

SWAMY & RAVI CHARTERED ACCOUNTANTS CBE-038

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2025

Amount in Rs.(Lacs)

	Period Ending 30.09.2025	Period Ending 30.09.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) after tax	**3,106.77**	**3,945.25**
Adjustments for:		
Tax expenses	1,084.04	1,144.94
Depreciation and Amortisation	1,273.46	1,071.43
Interest from Bank Deposits	-34.85	-18.05
Finance Costs	2,317.01	1,970.71
Gain/Loss on Foreign Exchange Fluctuations (Net)	318.74	31.80
Lease Rental Charges-Machinery	108.73	30.19
Dividend Income against Investments	-41.08	-48.74
Profit on Sale of Investments (Kaycee)	-65.11	-1,576.21
Profit or Loss on Sale of Assets (Net)	-2.86	125.37
Non-operating Income	-38.87	-47.62
Operating Profit before working capital changes	**8,025.98**	**6,629.07**
Adjusted for working capital changes		
Changes in Inventories	-4,372.70	-4,522.71
Changes in Trade Receivables and Other Receivables	-6194.27	-4,607.26
Changes in Other Current Assets	-1,545.08	-390.97
Changes in Trade Payables and Other Payables	6,169.06	1,883.08
Changes in Other Current Liabilities	-180.95	1,017.36
Cash Generated from Operations	**1,902.04**	**8.57**
Direct Taxes Paid	-1001.86	-626.96
Net Cash Flow from Operating Activities	**900.18**	**-618.39**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments In Fixed Assets	-2,647.19	-2,697.90
Increase/Decrease in Capital Work in Progress	-340.96	-97.50
Non-Operating Income	38.87	47.62
Proceeds from Sale of Investments	90.50	1,748.56
Proceeds from Sale of Fixed Assets	5.50	126.86
Investment in Mutual Funds and Equities-Net	-60.05	-373.74
Investment in Subsidiary/Associate	-22.04	-7.01
Investments in Equity Instruments of Other Companies	-	-262.74
Dividend Income	41.08	48.74
Interest from Bank Deposits	34.85	18.05
Increase in Other Bank Balances	-430.35	-85.34
Net Cash Used in Investing Activities	**-3,289.79**	**-1,534.40**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Short Term Borrowings	5,803.08	3,406.50
Increase in Current Maturity of Leased Liabilities	0.38	5.33
Money received against Share Warrants-Net	-	-208.89
Increase in Share Capital	-	30.00
Increase in Share Premium	-	805.50
Long term Borrowings-Receipts	75.41	455.88
Increase in Net Liability in Leased Assets	-3.13	31.31
Interest and Finance Charges	-2,317.01	-1,970.71
Gain/Loss on Foreign Exchange Fluctuations (Net)	-318.74	-31.80
Lease Rental Charges-Machinery	-108.73	-30.19
Dividend and Dividend Tax Paid	-442.07	-442.07
Net Cash Generated from Financing Activities	**2,689.19**	**2,050.86**
Net Increase in Cash and Cash Equivalents (A+B+C)	**299.58**	**-101.93**
Cash and Bank balances at the Beginning of the Year	164.94	132.03
Less: Bank Balances not considered as Cash and Cash equivalents	-	-
Cash and Bank balances at the End of the Year	**464.52**	**30.10**
The above cash flow has been prepared under the "Indirect Method" as set out in Indian		
Add : Opening Cash and Cash Equivalents		

SALZER ELECTRONICS LIMITED
Samichettipalayam, Jothipuram (Post),
Coimbatore - 641 047. INDIA.
+91-422-423 3600 salzer@salzergroup.com

SALZER ELECTRONICS LIMITED CBE-47

SWAMY & RAVI CHARTERED ACCOUNTANTS CBE - 038

ANNEXURE-A

Swamy & Ravi
CHARTERED ACCOUNTANTS
90, Co-Operative "A" Colony, K.K. Pudur, Coimbatore - 641 038.
Ph : 0422 - 2446537, 4384536
E-mail : sr_cas2004@yahoo.co.in

Ref. No. :

Date : 01/11/2025

STANDALONE LIMITED REVIEW REPORT

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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
Salzer Electronics Limited

Coimbatore-641047

1. We have reviewed the accompanying statement of unaudited standalone financial results of Salzer Electronics Limited ("**the Company**") for the quarter ended September 30,2025 and year to date from April 01 2025 to September 30 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, as amended (**"the Listing Regulations"**).

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with recognition and measurement principles laid down in the 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. Our responsibility is to issue a report on the statement based on our review.

SWAMY & RAVI * CHARTERED ACCOUNTANTS * CBE-038

Swamy & Ravi
CHARTERED ACCOUNTANTS
90, Co-Operative "A" Colony, K.K. Pudur, Coimbatore - 641 038.
Ph : 0422 - 2446537, 4384536
E-mail : sr_cas2004@yahoo.co.in

Ref. No. :

Date : 01/11/2025

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 financial statements are 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. 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. 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 of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s. Swamy & Ravi
Chartered Accountants
FRN: 004317S

S Alamelu
Partner
Memb. No. 223555

Date: November 01, 2025
Place: Coimbatore
UDIN: 25223555BMINZE4997

salzer

Consolidated Statement of Un-Audited Financial Results for the Second Quarter and Half year period ended September 30, 2025

Rs. In Lacs exept for share data

	Particulars	Quarter Ended			Half year period ending		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**INCOME**						
a	Revenue From Operations	41,891.60	44,111.83	34,423.43	86,003.43	70,113.68	141,832.84
b	Other Income	33.67	76.20	-13.29	109.87	114.01	533.97
	TOTAL INCOME	**41,925.27**	**44,188.03**	**34,410.14**	**86,113.30**	**70,227.69**	**142,366.81**
2	**EXPENSES**						
a	Cost of materials consumed	33,279.79	34,332.73	26,239.27	67,612.52	55,015.37	108,295.99
b	Purchase of Stock in Trade	-390.04	390.04	0.00	0.00	0.00	1,267.52
c	Changes in inventories of finished goods and	-1,304.33	-872.90	-962.73	-2,177.23	-1,943.23	-3,369.15
d	Employee benefit expenses	1,786.47	1,620.39	1,435.06	3,406.86	2,709.08	5,896.87
e	Finance Cost	1,123.48	1,210.21	1,016.23	2,333.69	1,989.58	4,113.73
f	Depreciation and amortisation expense	715.24	616.14	566.39	1,331.38	1,127.46	2,341.79
g	Other expenses	4,863.12	4,465.14	4,181.00	9,328.26	7,456.51	16,352.00
	TOTAL EXPENSES	**40,073.73**	**41,761.75**	**32,475.22**	**81,835.48**	**66,354.77**	**134,898.75**
3	**PROFIT BEFORE EXCEPTIONAL ITEMS AND**	1,851.54	2,426.28	1,934.92	4,277.82	3,872.92	7,468.06
4	**Exceptional items**	0.00	0.00	0.00	0.00	0.00	0.00
5	**PROFIT BEFORE TAX**	1,851.54	2,426.28	1,934.92	4,277.82	3,872.92	7,468.06
6	**TAX EXPENSES**						
a	Current Tax	446.35	616.05	718.69	1,062.40	1,103.40	1,969.73
b	Deferred Tax	47.45	74.30	64.70	121.75	142.81	249.77
c	**Total Tax Expenses**	**493.8**	**690.35**	**783.39**	**1,184.15**	**1,246.21**	**2219.50**
7	**Share of Profit from Associate**	-19.17	-13.82	0.00	-32.99	0.00	**-2.10**
8	**PROFIT AFTER TAX (IV-V)**	**1,338.57**	**1,722.11**	**1,151.53**	**3,060.68**	**2,626.71**	**5,246.45**
a	Attributable to Owners of the Company	1,300.29	1,728.21	1,106.02	3,028.50	2,541.36	5,084.35
b	Attributable to Non-controlling Interest	38.28	-6.10	45.51	32.18	85.35	162.10
8	**OTHER COMPREHENSIVE INCOME**						
a	Items that will not be reclassified to profit or	-79.53	73.31	62.32	-6.22	117.55	6.95
b	Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
c	Total other Comprehensive Income (Net of	-79.53	73.31	62.32	-6.22	117.55	6.95
9	**TOTAL COMPREHENSIVE INCOME FOR THE**	**1,259.04**	**1,795.42**	**1,213.85**	**3,054.46**	**2,744.26**	**5,253.40**
a	Attributable to Owners of the Company	1,220.76	1,801.52	1,168.34	3,022.28	2,658.91	5,092.44
b	Non-controlling Interest	38.28	-6.10	45.51	32.18	85.35	160.96
10	Share Capital (Equity shares of Rs.10/- each)	1768.27	1768.27	1768.27	1768.27	1768.27	1,768.27
11	Reserves and Surplus (Annualized)						52,626.63
12	**EARNINGS PER SHARE**						
a	- Basic after exceptional items (in Rs.)	7.35	9.77	6.25	17.13	14.45	29.75
b	- Diluted after exceptional items (in Rs.)	7.35	9.77	6.25	17.13	14.32	29.67

SALZER ELECTRONICS LIMITED
Samichettipalayam, Jothipuram (Post),
Coimbatore - 641 047. INDIA.
+91-422-423 3600 salzer@salzergroup.com

SALZER ELECTRONICS LIMITED CBE-47

SWAMY & RAVI CHARTERED ACCOUNTANTS CBE-008

salzer

Notes forming part of above CONSOLIDATED results:

1. The Parent and Subsidiary operate in only one segment viz., Electrical Installation Products.

2. The above consolidated standalone results were reviewed and recommended by the Audit Committee and upon which, approved by the Board of Directors in their meeting held on November 01,2025

3. The Statutory Auditors of the Company carried out a limited review of consolidated Financial Results for the six months /quarter ended September 30, 2025,

4. The above Consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder.

5. Previous period's figures have been regrouped/ reclassified wherever necessary to conform to this period's classifications

For SALZER ELECTRONICS LIMITED

Coimbatore - 641 047
November 01,2025

D RAJESHKUMAR
JOINT MANAGING DIRECTOR
(DIN: 00003126)

SALZER ELECTRONICS LIMITED CBE-47

SWAMY & RAVI CHARTERED ACCOUNTANTS CBE-036

salzer

UN-AUDITED CONSOLIDATED BALANCESHEET AS ON 30/09/2025

		RS. IN LAKHS	
		As at	As at
Particulars		Sept 30, 2025	Mar 31, 2025
I	**ASSETS**		
1	**Non-current Assets**		
(a)	Property, Plant and Equipment	31148.89	29724.47
	Right of Use Assets	0.00	0.00
(b)	Capital Work in progress	603.00	262.04
(c)	Investment Property	0.77	0.77
(d)	Goodwill	731.59	731.59
(e)	Intangible Assets	357.26	404.56
(f)	Financial Assets		
	i. Investments	1097.25	1128.48
	ii. Trade Receivables	0.00	0.00
	iii. Others	293.52	431.67
(f)	Other Non-Current Assets	981.09	843.81
Total Non-Current Assets		**35,213.37**	**33,527.39**
2	**Current Assets**		
(a)	Inventories	41231.07	36773.36
(b)	Financial Assets		
	i. Investments	1026.38	882.42
	ii. Trade Receivables	48342.42	40547.62
	iii. Cash and Cash equivalents	492.53	351.55
	iv. Other Bank balances	1072.18	571.83
	v. Loans	217.01	141.91
	vi. Others	239.46	231.92
(c)	Other Current Assets	6570.85	4947.93
	Total Current Assets	**99,191.90**	**84,448.54**
	TOTAL ASSETS	**134,405.27**	**117,975.93**
II	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
(a)	Equity Share Capital	1768.27	1768.27
(b)	Other Equity	55288.46	52626.63
	Equity attributable to the Owners of the Company	**57,056.73**	**54,394.90**
	Non Controlling interest	914.96	898.71
	Total Equity	**57,971.69**	**55,293.61**
2	**LIABILITIES**		
(1)	**Non-current Liabilities**		
(a)	Financial Liabilities		
	i. Borrowings	2306.91	2231.51
	ii. Lease Liabilities	273.41	305.09
	iii. Other Financial Liabilities	8.11	7.75
(b)	Provisions	62.13	20.76
(c)	Deferred tax liabilites (net)	2801.04	2691.59
(d)	Other Non-Current Liabilities	26.70	26.45
	Total Non-current Liabilites	**5,478.30**	**5,283.15**
(2)	**Current Liabilities**		
(a)	Financial Liabilities		
	i. Borrowings	45362.97	39555.97
	ii. Lease Liabilities	61.30	57.61
	iii. Trade Payables		
	a. Due to Micro & Small Enterprises	3300.01	2011.39
	b. Due to Others	19746.48	13091.20
	iii. Others	95.32	98.35
(b)	Other Current Liabilites	1112.35	1385.46
(c)	Provisions	1113.64	996.28
(d)	Current Tax Liabilities (Net)	163.21	202.91
	Total Current Liabilites	**70,955.28**	**57,399.17**
	TOTAL EQUITY AND LIABILITIES	**134,405.27**	**117,975.93**

SALZER ELECTRONICS LIMITED
Samichettipalayam, Jothipuram (Post),
Coimbatore - 641 047. INDIA.
+91-422-423 3600 salzer@salzergroup.com

SALZER ELECTRONICS LIMITED CBE-47

SWAMY & RAO CHARTERED ACCOUNTANTS CBE-038

salzer

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30.09.2025

	Period Ending 30.09.2025 Amount in Rs.(Lacs)		Period Ending 30.09.2024 Amount in Rs.(Lacs)	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net profit after tax		**3,060.68**		**2,626.71**
Adjustments for:				
Tax Expenses	1,184.15		1,246.21	
Depreciation	1,331.38		1,127.46	
Interest Income	-34.85		-41.26	
Finance Costs	2,333.69		1,989.58	
Rental Income	-5.61		-2.13	
Share of Loss from Associate	32.99		-	
(Gain)/Loss on Foreign Exchange Fluctuations (net)	318.74		31.80	
Dividend Income	-0.02		-2.08	
Impairment of Goodwill	-		-	
(Profit) / Loss on sale of Investments	-		-	
(Profit) / Loss on sale of Fixed Assets	-2.86		125.37	
Fair valuation of investments	70.35		-156.76	
Other Non Operating Income	-31.56		-47.62	
Other Comprehensive Income	-88.87	5,107.53	39.21	4,309.78
Operating Profit before working capital changes		**8,168.21**		**6,936.49**
Add: Adjustments for working capital changes				
Inventories	-4,457.71		-4,567.32	
Trade and other receivables	-9,644.31		-4,956.45	
Other Current Assets	-		-	
Trade and other Payables	7,943.90		1,899.60	
Other Current Liabilities	-158.78	-6,316.90	704.10	-6,920.07
Cash generated from operations		**1,851.31**		**16.42**
Direct tax paid		-1,102.36		-720.90
Net cash from operating activities		**748.95**		**-704.48**
B. INVESTING ACTIVITIES :				
Investments in Fixed assets (Net)	-2,711.10		-2,818.95	
Increase/ Decrease in Capital Work in Progress	-340.96		-	
Non Operating Income	31.56		47.62	
Proceeds from Sale of Investments	2.71		-	
Proceeds from Sale of Fixed Assets	5.78		126.86	
Rental Income Received	5.61		2.13	
Changes in Other Bank Balances	-500.35		-211.11	
Changes in Other Non-Current Financial Assets	138.15		-	
Changes in Other Non-Current Assets	-137.28		-280.50	
Investment in Mutual Funds and Equitites (Net)	-4.23		-171.00	
Dividend Received	0.02		2.08	
Interest Received	34.85		41.26	
Non-Current Investments Made	-	-3,475.24	-	-3,261.61
Net cash used in investing activities		**-3,475.24**		**-3,261.61**

SALZER ELECTRONICS LIMITED CBE-47

SWAMY RAVI & CO CHARTERED ACCOUNTANTS CBE - 038

SALZER ELECTRONICS LIMITED
Samichettipalayam, Jothipuram (Post),
Coimbatore - 641 047. INDIA.
+91-422-423 3600 salzer@salzergroup.com

C. FINANCING ACTIVITIES:				
Proceeds/(Repayment) from Short Term Borrowings	5,807.00		3,406.50	
Sale Proceeds from Sale of Shares of Kaycee by Salzer	87.79		1,748.56	
Changes in Current Maturities of Lease Liabilities	3.69		-	
Changes in Long-term Maturities of Lease Liabilities	-31.68		-	
Changes in Other Non-Current Financial Liabilities	0.36		-	
Money received against share warrants	-		-208.89	
Increase in Share capital	-		30.00	
Increase in Share Premium	-		805.50	
Long Term Borrowings -Receipts	75.40		455.89	
Increase/(Repayment) of non current liabilities	41.62		-	
Interest and finance Charges	-2,333.69		-1,989.58	
Gain/(Loss) on Foreign Exchange Fluctuations	-318.74		-31.80	
Dividend and dividend tax paid	-464.46	2,867.29	-442.07	3,774.11
Net cash from financing activities		**2,867.29**		**3,774.11**
Net increase in cash and cash equivalents (A+B+C)		**140.98**		**-191.99**
Add : Opening Cash and Cash Equivalents		351.55		324.93
Closing Cash balance		**492.53**		**132.94**

SALZER ELECTRONICS LIMITED CBE-47

SWAMY & RAVI CHARTERED ACCOUNTANTS CBE-038

Swamy & Ravi
CHARTERED ACCOUNTANTS
90, Co-Operative "A" Colony, K.K. Pudur, Coimbatore - 641 038.
Ph : 0422 - 2446537, 4384536
E-mail : sr_cas2004@yahoo.co.in

ANNEXURE-A

Ref. No. :

Date : 01/11/2025

CONSOLIDATED LIMITED REVIEW REPORT

Independent Auditor's Review Report on the Consolidated Quarterly and Year to Date Unaudited 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
Salzer Electronics Limited

Coimbatore-641047

1) We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Salzer Electronics Limited (the **"Parent"**) and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its associates for the quarter and half-year ended September 30, 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 **"Listing Regulations"**)..

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 "Interim Financial Reporting" ("Ind AS 34"), 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. Our responsibility is to express a conclusion on the Statement based on our review.

SWAMY & RAVI * CHARTERED ACC * CBE-06

Swamy & Ravi
CHARTERED ACCOUNTANTS
90, Co-Operative "A" Colony, K.K. Pudur, Coimbatore - 641 038.
Ph : 0422 - 2446537, 4384536
E-mail : sr_cas2004@yahoo.co.in

Ref. No. :

Date : 01/11/2025

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 financial statements are free of material misstatements. 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 SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4) The Statement includes the results of the following entities:

a) Parent Company

i. Salzer Electronics Limited

b) Subsidiaries

i. Kaycee Industries Limited
ii. Salzer EV Infra Private Limited (Wholly owned subsidiary)
iii. Salzer Electronics Arabia Limited (Wholly Owned Overseas Subsidiary) (Incorporated on September 30, 2024-No Transactions happened till now)
iv. Salzer Kostad EV Chargers Private Limited
v. Salzer Emarch Electromobility Private Limited (Through Salzer EV Infra Private Limited)

SWAMY & RAVI CBE-038 CHARTERED ACCOUNTANTS

Swamy & Ravi
CHARTERED ACCOUNTANTS
90, Co-Operative "A" Colony, K.K. Pudur, Coimbatore - 641 038.
Ph : 0422 - 2446537, 4384536
E-mail : sr_cas2004@yahoo.co.in

Ref. No. :

Date : 01/11/2025

c) Direct Associate

i. Effilume Private Limited

d) Indirect Associate

i. Ultra-Fast Chargers Private Limited (Through Kaycee Industries Ltd)

5) The consolidated Unaudited Financial Results includes the interim financial results of subsidiaries which have not been reviewed/audited by us, whose interim financial results reflect total revenue of Rs. 2880.69 lakhs, total profit before Tax of Rs. 193.19 Lakhs, total profit after Tax of Rs. 63.51 Lakhs and total comprehensive income of Rs. 63.51 lakhs for the Six months period ended 30.09.2025 and share of loss from associates of Rs. 32.99 Lakhs as considered in the consolidated unaudited interim financial results. These interim financial results/ financial information have been reviewed by other auditor who carried out their review in accordance with SRE 2410, Review of Interim Financial Information performed by the Independent Auditor of the entity and their reports vide which they have issued an unmodified conclusion, have been furnished to us by the Parent's Management and our conclusion on the Statement, in so far as it relates to the affairs of the subsidiary is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

6) Based on our review conducted and procedures performed as stated in the above paragraphs nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Swamy & Ravi
CHARTERED ACCOUNTANTS
90, Co-Operative "A" Colony, K.K. Pudur, Coimbatore - 641 038.
Ph : 0422 - 2446537, 4384536
E-mail : sr_cas2004@yahoo.co.in

Ref. No. :

Date : 01/11/2025

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

For M/s. Swamy & Ravi
Chartered Accountants
FRN: 004317S

S Alamelu
Partner
Memb. No.: 223555

Date : November 01,2025
Place: Coimbatore
UDIN : 25223555BMINZF7990