Techno Electric & Engineering Company Limited
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Statement of Unaudited Standalone Financial Results for the quarter ended 30 June 2026

Statement of Profit and loss

(Amount in ₹ Millions)

Sl. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	Refer note 3	Unaudited	Audited
1	**Income**				
a	Revenue from operations	6,416.41	10,431.69	5,137.14	32,524.77
b	Other income	411.96	528.01	578.73	1,982.67
	Total Income [1(a) + 1(b)]	**6,828.37**	**10,959.70**	**5,715.87**	**34,507.44**
2	**Expenses**				
a	Cost of materials consumed	5,020.60	8,582.57	3,926.16	26,092.60
b	Employee benefits expense	228.38	231.92	189.01	857.29
c	Finance costs	66.39	84.27	121.73	465.48
d	Depreciation and amortisation expense	21.73	21.67	19.61	85.83
e	Other expenses	276.80	298.14	231.77	1,099.44
	Total Expenses [2(a) to 2(e)]	**5,613.90**	**9,218.57**	**4,488.28**	**28,600.64**
3	**Profit before tax (1 - 2)**	**1,214.47**	**1,741.13**	**1,227.59**	**5,906.80**
4	**Tax expenses**				
a	Current tax	245.03	433.18	177.61	1,248.68
b	Tax pertaining to earlier years	3.31	(41.30)	-	(29.81)
c	Deferred tax charge/(credit)	4.58	(85.13)	68.43	(479.77)
	Total tax expenses [4(a) to 4(c)]	**252.92**	**306.75**	**246.04**	**739.10**
5	**Total profit for the period / year from continuing operations (3 - 4)**	**961.55**	**1,434.38**	**981.55**	**5,167.70**
6	**Discontinued operations (refer note 8)**				
a	Profit/(Loss) from discontinued operations	-	-	336.31	336.31
b	Tax expense of discontinued operations	-	-	84.64	84.64
	Total Profit/ (Loss) for the period / year from discontinued operations (after tax) [6(a)-6(b)]	**-**	**-**	**251.67**	**251.67**
7	**Profit after tax (5 + 6)**	**961.55**	**1,434.38**	**1,233.22**	**5,419.37**
8	**Other Comprehensive Income (OCI)**				
	Items that will not be reclassified to profit or loss				
a	Profit/(loss) on investment in equity instruments through OCI	-	-	-	-
b	Income tax effect on above	-	-	0.02	-
c	Remeasurements of defined benefit plans	(0.15)	1.39	(0.66)	(0.59)
d	Income tax effect on above	0.04	(0.35)	0.17	0.17
j	**Total Other comprehensive income [8(a + b + c +d)]**	**(0.11)**	**1.04**	**(0.47)**	**(0.42)**
9	**Total comprehensive income for the period/year (7 + 8)**	**961.44**	**1,435.42**	**1,232.75**	**5,418.95**
10	Paid-up equity share capital (face value ₹ 2)	**232.60**	**232.60**	**232.60**	**232.60**
11	Other Equity (excluding revaluation reserve)				41,809.25
12	**Earning per share (face value of ₹ 2 each)** not annualised except for 31 March 2026				
	Earning per equity share from continuing operations Basic & Diluted (₹)	8.27	12.33	8.44	44.44
	Earning per equity share from discontinued operations Basic & Diluted (₹)	-	-	2.16	2.16
	Earning per equity share for continuing and discontinued operations Basic & Diluted (₹)	8.27	12.33	10.60	46.60

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

TECHNO ELECTRIC & ENGG. CO. LTD. *

Statement of Unaudited Consolidated Financial Results for the quarter ended 30 June 2026

Statement of Profit and loss *(Amount in ₹ Millions)*

Sl. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	Refer note 3	Unaudited	Audited
1	**Income**				
a	Revenue from operations	6,303.41	10,100.37	5,259.74	32,516.33
b	Other income	290.60	320.27	483.13	1,495.37
	Total Income [1(a) + 1(b)]	**6,594.01**	**10,420.64**	**5,742.87**	**34,011.70**
2	**Expenses**				
a	Cost of materials consumed	4,668.99	8,117.47	3,874.36	25,590.08
b	Employee benefit expense	283.20	287.14	212.89	1,000.32
c	Finance costs	38.24	56.52	25.23	192.68
d	Depreciation and amortisation expense	63.06	31.14	20.52	169.64
e	Other expenses	355.82	374.80	248.57	1,307.50
	Total expenses [2(a) to 2(e)]	**5,409.31**	**8,867.07**	**4,381.57**	**28,260.22**
3	**Profit before tax (1 - 2)**	**1,184.70**	**1,553.57**	**1,361.30**	**5,751.48**
4	**Tax Expenses**				
a	Current tax	255.58	447.36	177.61	1,269.55
b	Tax pertaining to earlier years	3.31	(43.55)	-	(29.81)
c	Deferred tax charge/(credit)	(7.47)	4.64	74.16	24.76
	Total tax expenses [4(a) to 4(c)]	**251.42**	**408.45**	**251.77**	**1,264.50**
5	**Total profit for the period / year from continuing operations (3 - 4)**	**933.28**	**1,145.12**	**1,109.53**	**4,486.98**
6	**Discontinued operations (refer note 8)**				
a	Profit/(Loss) from discontinued operations	-	-	336.31	336.31
b	Tax expense of discontinued operations	-	-	84.64	84.64
	Total profit/ (loss) for the period / year from discontinued operations (after tax) [6(a)-6(b)]	-	-	**251.67**	**251.67**
7	**Profit after tax (5 + 6)**	**933.28**	**1,145.12**	**1,361.20**	**4,738.65**
8	**Other Comprehensive Income (OCI)**				
	Items that will not be reclassified to profit or loss				
a	Profit/(loss) on investment in equity instruments through OCI	-	-	-	-
b	Income tax effect on above (*)	-	-	0.02	-
c	Remeasurements of defined benefit plans	(0.15)	1.31	(0.67)	(0.70)
d	Income tax effect on above	0.04	(0.33)	0.17	0.20
	(Items that will be reclassified to profit or loss)				
e	Exchange differences on translation foreign operations	(3.05)	243.80	9.13	481.27
	Total other Comprehensive Income [8(a + b + c +d + e)]	**(3.16)**	**244.78**	**8.65**	**480.77**
9	**Total comprehensive income for the period/year (7 + 8)**	**930.12**	**1,389.90**	**1,369.85**	**5,219.42**
10	**Profit /(Loss) for the period attributable to:**				
a	Owners of the Company	933.29	1,145.12	1,361.20	4,738.67
b	Non - controlling Interest (*)	(0.01)	-	(0.00)	(0.02)
11	**Other comprehensive income for the period/ year attributable to:**				
a	Owners of the Company	(3.16)	244.78	8.65	480.77
b	Non - controlling Interest	-	-	-	-
12	**Total comprehensive income for the period/ year attributable to:**				
a	Owners of the Company	930.13	1,389.90	1,369.85	5,219.44
b	Non - controlling Interest (*)	(0.01)	(0.00)	(0.00)	(0.02)
13	**Total Comprehensive Income for the period/ year attributable to owners arising from:**				
a	Continuing operations	930.13	1,389.90	1,118.18	4,967.77
b	Discontinued operations	-	-	251.67	251.67
14	Paid-up equity share capital (face value ₹ 2 each)	232.60	232.60	232.60	232.60
15	Other equity (excluding revaluation reserve)				41,335.95
16	**Earning per share (face value of ₹ 2 each)** not annualised except for 31 March 2026				
	Earning per equity share from continuing operations Basic & Diluted (₹)	8.02	9.85	9.54	38.58
	Earning per equity share from discontinued operations Basic & Diluted (₹)	-	-	2.16	2.16
	Earning per equity share for continuing and discontinued operations Basic & Diluted (₹)	8.02	9.85	11.70	40.74

(*) Certain amounts that are required to be presented and do not appear due to rounding off are expressed as "0.00"

WALKER CHANDIOK & CO LLP CHARTERED ACCOUNTANTS

TECHNO ELECTRIC & ENGG. CO. LTD.

Notes to the standalone and consolidated financial results

1 These financial results, which is the responsibility of the Company's management, have been prepared in accordance with the recognition and measurement principles of laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34') as prescribed under Section 133 of the Companies Act 2013 ("the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, including relevant circulars issued by the Securities and Exchange Board of India (SEBI). Our responsibility is to express a conclusion on the result based on our review.

2 The financial results for the quarter ended 30 June 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 11 August 2026.

3 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial years and the published year to date reviewed figures upto the third quarter of the relevant financial year.

4 As per Ind AS 108 "Operating Segment", based on the quantitative and qualitative threshold, the management has not reported any segment for the quarter ended 30 June 2026.

5 During the previous years, the Company has executed and completed a project for Bengal Energy Limited (BEL) for a contract value of ₹ 1,550 millions. This project was completed in the year 2012 and was handed over to BEL as per the terms of the contract and is presently being used by them in their normal course of business. Total receivable outstanding as on 30 June 2026 pertaining to this project is ₹ 118.26 millions which is under arbitration proceedings. A new arbitrator was appointed by the Hon'ble High Court in October 2022. The processes relating to filing of 'Statement of Claims' and cross examination of witnesses, has been completed by both parties and arguments had commenced from 23 February 2026 which is expected to conclude by 12 August 2026. Further, it is expected that the Arbitrator will give us award before 15 November 2026, the last day of extension granted by the Hon'ble High Court, Calcutta, for disposal of the arbitration. The management, based on the legal assessment, believes that the aforesaid receivables are fully recoverable.

6 The Company was executing a project in Afghanistan till 15 August 2021 which has now been terminated for reasons attributable to Da Afghanistan Brishna Sherkat (DABS) due to change in political scenario in Afghanistan. As on 30 June 2026, total receivables from the project are ₹ 589.82 millions (including retention) included under trade receivables and other financial assets. DABS has confirmed that all outstanding payment as on 15 August 2021 for the goods supplied and services rendered prior and until this date will be paid by Asian Development Bank (ADB). ADB has hired the services of United Nations Office for Project Services (UNOPS) to approve the bills for payment after receipt of duly processed bill from DABS. On 19 December 2024, the Company had submitted an acknowledgement of, 'Verification and claim eligibility process' (VCEP), under which the verification of claim invoices and expenditure for works, goods and services performed and/or delivered is completed. During the year, the Company has received certain payments amounting to ₹ 20.68 millions and the management is confident of receiving outstanding balance in the due course as the outstanding invoices have been approved by the concerned authorities.

7 Renewable Energy Certificates (RECs) are a mechanism for incentivising producers of electricity from renewable energy sources. The relevant regulations have been put in place by the Central Electricity Regulatory Commission (CERC). Since the Company is in the business of generating renewable energy, it is eligible to receive RECs which can be sold in CERC approved power exchanges. The Company had 354,400 unsold RECs as at 31 March 2017, which were sold subsequently. Effective April 2017, as per the order of CERC, the floor price of REC was reduced from ₹ 1,500 per unit to ₹ 1,000 per unit. Applying the revised price retrospectively to RECs generated prior to April 2017 was challenged by the Company before the Hon'ble Supreme Court and based on its directions, the differential floor rate of ₹ 500 per unit was deposited by the buyer with CERC until further notice. Total receivable outstanding as on 30 June 2026 is ₹ 177.20 millions included under other financial assets towards differential rate of renewal energy certificates. The management is closely monitoring the status of the same and believes that since the amount has already been deposited with CERC by the buyers, there is no risk of default from the customers and thus based on the above facts as well as legal opinion obtained, management believes that the Company has high chances of succeeding on the matter and the aforesaid receivables are fully recoverable.

8 During the previous year, the Company has recognised Profit from discontinued operation amounting to ₹ 336.31 millions towards Late Payment Surcharge (LPS) from Sale of energy.

9 Figures for the previous period have been regrouped/ reclassified wherever necessary to confirm to current period's classification. The impact of such regroup/ reclassification is not material to the financial results.

For and on behalf of the Board of Directors

PGupta

TECHNO ELECTRIC & ENGG. CO. LTD. ★

P. P. Gupta
Managing Director

Place: Kolkata
Date: 11 August 2026

WALKER CHANDIOK & CO LLP ★ CHARTERED ACCOUNTANTS ★