

Date: May 29th, 2026

To,
The Chief General Manager
Listing Operation,
BSE Limited,
20th Floor, P. J. Towers,
Dalal Street,
Mumbai – 400 001.

Unit: SMT Engineering Ltd (Scrip code: 538563)

Dear Sir / Madam,

Subject: Intimation on review and updation of policy on “Materiality of Related Party Transactions and on dealing with Related Party Transactions”.

We wish to inform you that Board of Directors of the Company in their meeting held on May 29, 2026, has reviewed the updated Policy on “Materiality of Related Party Transactions and on dealing with Related Party Transactions”.

Copy of the above-mentioned policy can be accessed at the website of the Company i.e. <https://smtel.in/investor-relation/>.

Kindly arrange to take the same on your records.

For SMT Engineering Limited
(Formerly known as Adarsh Mercantile Limited)

Ajay Jaiswal
Managing Director
DIN: 01754887