



To,

10.02.2025

Listing Department BSE Limited 25 <sup>th</sup> Floor, P. J. Towers, Dalal Street, Mumbai – 400 001. <b>Scrip Code: 505368</b>	Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai – 400 051. <b>Scrip Code: SEMAC</b>
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Dear Sir / Madam,

In Compliance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 10<sup>th</sup> February 2025 has inter alia approved the:

1. Considered and Approved Unaudited Financial Statements (Standalone and Consolidated) for the quarter ended 31<sup>st</sup> December, 2024;
2. Reports from the Statutory Auditors of the Company, Messrs. S S Kothari Mehta and Company, LLP Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results.
3. Considered and approved additional place of **Keeping & Maintaining books of accounts** at **Plot no 505, Udyog Vihar Phase-III Gurugram Haryana-122016** other than the Registered office of the Company.
4. **Reclassification of Authorised Share Capital and Consequent Alteration of Memorandum of Association and Articles of Association.**

The Board has approved to the reclassification of Authorised Share Capital of the Company from the existing Authorised Share Capital of ₹ 10,50,00,000 (Rupees Ten Crores Fifty Lakhs) divided into 1,05,00,000 Equity Shares of ₹ 10/- (Rupees Ten Only) each to ₹ 6,80,86,540 (Rupees Six Crores Eighty Lakhs Eighty Six Thousand five hundred & forty) divided into 68,08,654 (Sixty Eight Lakhs Eight Thousand Six Hundred & Fifty Four) Equity shares of ₹ 10/- (Rupees Ten Only) each and ₹3,69,13,460 (Rupees Three Crore Sixty Nine Lakhs Thirteen Thousand Four Hundred & Sixty) divided into 36,91,346 (Thirty Six Lakhs Ninety One Thousand Three Hundred & Forty Six) Preference shares of ₹ 10/- (Rupees Ten Only) each and Consequential Alteration in the Capital

**Semac Consultants Ltd.**  
(formerly Known as Revathi Equipment Limited.)  
# 37, (Old No.19/25), "SURYALAYA"  
Shankar Mutt Road, Shankarapuram,  
Basavanagudi, Bengaluru - 560 004, Karnataka  
Tel : +91 80 40749074  
E-mail : semac@semacconsultants.com

**Corporate Identity Number**  
L29120TZ1977PLC000780  
ISO 9001 : 2015

**Registered Office :**  
Semac Consultants Ltd.  
Pollachi Road, Malumachampatti.  
Coimbatore - 641 021.  
Tel : + 91 422 2610851 Fax : + 91 442 6655199  
Website : www.semacconsultants.com

Bengaluru

Gurugram

Navi Mumbai

Muscat



Clause of the Memorandum of Association and Articles of Association subject to shareholders' approval through postal ballot.

5. The Board of Directors also approved the postal ballot notice in this regard.

6. Company has decided to postpone raising of Fund matter in the upcoming/Next Board Meeting.

The meeting of the Board of Directors commenced at 10:30 A.M. and concluded at 3:30 P.M.

You are requested to take the above on record.

**For Semac Consultants Limited**

**Aakriti Gupta**

**Company Secretary and Compliance Officer**

**Semac Consultants Ltd.**  
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**Muscat**



**SS KOTHARI MEHTA**  
**& CO. LLP**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Limited Review Report on Quarter and Nine Months ended 31<sup>th</sup> December 2024  
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  
Semac Consultants Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of Semac Consultants Limited ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its share of loss of its Associate, for the quarter and nine months ended December 31, 2024 ("the statement"), prepared and submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement is 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, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India, is the responsibility of the Holding Company's management and has been approved by the Board of Directors of Holding 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 Statements is free of material misstatement. 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.
4. The Statement includes the results of following entity:
  - Semac and Partner LLC (Subsidiary incorporated in Muscat, Oman)
  - Semac Construction Technologies India Private Limited – Associate, India  
(Previously known as "Semac Construction Technologies India LLP")
5. Based on our review conducted and procedures performed as stated in paragraph 3 as above and based on the consideration of financial results furnished to us by the management as 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 the recognition and measurement principles laid down in the applicable 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**SS KOTHARI MEHTA  
& CO. LLP**  
CHARTERED ACCOUNTANTS

6. The Statement includes financial results of one subsidiary of the Holding Company (as mentioned in Paragraph 4 above) which has been reviewed by their auditor and have been furnished to us by the management, whose financial results reflects Total Assets of Rs. 2073.43 lakhs as at December 31,2024, Total Revenue of Rs.457.40 lakhs and of Rs.1328.55 lakhs , Total Net Profit/(loss) after tax of Rs.28.87 lakhs and of Rs.93.88 lakhs, Total comprehensive income/(loss) of Rs.59.91 lakhs and of Rs.152.08 lakhs for the quarter and nine month ended December 31, 2024 respectively and net cash flow of Rs.94.15 lakhs for the period ended nine months as on December 31, 2024. Our Conclusion on the consolidated unaudited financial results, and our report in terms of Regulation 33 of the regulation read with SEBI Circular, in so far as it relates to the aforesaid subsidiary, are based solely on such reviewed financial information. Our Conclusion on the statement is not modified in respect of this matter.

For **SS KOTHARI MEHTA & CO. LLP**  
Chartered Accountants  
Firm Registration No. 000756N/ N500441

  
(Neeraj Bansal)

Partner

Membership No. 095960

Place: New Delhi

Date: 10 February 2025

UDIN: 25095960BMIPXN9635





**Semac Consultants Limited**  
(Formerly Known as Revathi Equipment Limited)

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050  
CIN: L42900TZ1977PLC000780  
Phone: +91-4226655116

(Rs. In Lakhs)

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024**

Sr.No.	Particulars	Quarter ended			Nine months ended		Year Ended
		December 31, 2024	September 30, 2024	December 31, 2023	December 31, 2024	December 31, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	Revenue from operations	4,604.78	3,251.71	2,751.35	9,954.75	10,249.71	12,748.68
	Other income	76.52	73.58	36.48	218.52	456.42	554.65
	<b>Total income</b>	<b>4,681.30</b>	<b>3,325.29</b>	<b>2,787.83</b>	<b>10,173.27</b>	<b>10,706.14</b>	<b>13,303.33</b>
<b>2</b>	<b>Expenses</b>						
	(a) Cost of services & material consumed	3,682.30	2,518.76	3,590.34	7,598.17	8,932.34	11,635.16
	(b) Employee benefits expenses	647.16	591.59	865.04	1,858.14	2,556.60	2,986.29
	(c) Finance costs	151.99	133.29	59.22	385.75	128.20	182.44
	(d) Depreciation and amortization expenses	41.63	41.06	48.75	125.54	127.19	174.06
	(e) Other expenses	390.51	208.13	320.46	835.25	1,036.65	1,586.03
	<b>Total expenses</b>	<b>4,913.59</b>	<b>3,492.83</b>	<b>4,883.82</b>	<b>10,802.85</b>	<b>12,780.97</b>	<b>16,563.98</b>
<b>3</b>	<b>Profit/(Loss) before Tax and Share of Profit/(Loss) of Associates</b>	<b>(232.29)</b>	<b>(167.55)</b>	<b>(2,095.99)</b>	<b>(629.57)</b>	<b>(2,074.83)</b>	<b>(3,260.65)</b>
	Share of Profit/(Loss) of Associates	(0.81)	0.06	(1.07)	(0.75)	(8.87)	(12.72)
	<b>Profit / (loss) before tax</b>	<b>(233.10)</b>	<b>(167.49)</b>	<b>(2,097.05)</b>	<b>(630.34)</b>	<b>(2,083.70)</b>	<b>(3,273.37)</b>
<b>4</b>	<b>Tax expense</b>						
	-Current Tax	8.42	9.81	7.84	22.91	49.85	60.84
	-Deferred Tax	(117.43)	119.65	(655.56)	3.99	(549.00)	(97.46)
	-Tax adjustment for Earlier Years	-	-	-	-	-	(48.03)
<b>5</b>	<b>Net Profit/(loss) after tax</b>	<b>(124.09)</b>	<b>(296.95)</b>	<b>(1,449.33)</b>	<b>(657.24)</b>	<b>(1,584.55)</b>	<b>(3,188.72)</b>
<b>6</b>	<b>Other comprehensive income</b>						
<b>A</b>	(i) Items that will not be reclassified to profit or loss	21.63	(7.23)	1.34	12.98	4.02	(8.45)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(3.27)	(0.36)	(0.34)	(3.27)	(1.01)	2.13
<b>B</b>	(i) Items that will be reclassified to profit or loss	31.04	6.32	(0.61)	58.19	(33.16)	(48.97)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income/(Loss) for the period</b>	<b>49.40</b>	<b>(1.27)</b>	<b>0.39</b>	<b>67.91</b>	<b>(30.15)</b>	<b>(55.30)</b>
<b>7</b>	<b>Total comprehensive income/(Loss) for the period after tax</b>	<b>(74.68)</b>	<b>(298.22)</b>	<b>(1,448.93)</b>	<b>(589.33)</b>	<b>(1,614.70)</b>	<b>(3,244.02)</b>
<b>8</b>	<b>Profit or Loss attributable for the Period to</b>						
	Equity holders of the company	(134.39)	(307.40)	(1,449.44)	(690.10)	(1,631.20)	(3,233.17)
	Non Controlling Interest	10.31	10.45	0.11	32.86	46.65	44.46
<b>9</b>	<b>Other Comprehensive Income</b>						
	Equity holders of the company	38.54	(3.48)	0.61	47.54	(18.55)	(38.17)
	Non Controlling Interest	10.86	2.21	(0.21)	20.37	(11.61)	(17.14)
<b>10</b>	<b>Total Comprehensive Income</b>						
	Equity holders of the company	(74.68)	(298.22)	(1,448.83)	(589.33)	(1,649.75)	(3,271.34)
	Non Controlling Interest	-	-	(0.10)	-	35.05	27.32
<b>11</b>	<b>Paid-up equity share capital (Face Value of Rs. 10.00/- each)</b>	<b>311.73</b>	<b>311.73</b>	<b>311.73</b>	<b>311.73</b>	<b>311.73</b>	<b>311.73</b>
<b>12</b>	<b>Other equity</b>						<b>7,624.88</b>
<b>13</b>	<b>Earnings Per Share face value Rs.10.00/ each</b>						
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)	(3.98)	(9.53)	(46.49)	(21.08)	(50.83)	(102.29)
<b>14</b>	<b>Earnings Per Share face value Rs.10.00/ each</b>						
	Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	(3.98)	(9.53)	(46.49)	(21.08)	(50.83)	(102.29)

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 10th February 2025  
Place: Gurugram



**Semac Consultants Limited**  
**(Formerly Known as Revathi Equipment Limited)**

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050

CIN: L42900TZ1977PLC000780

Phone: +91-4226655116

(Rs. In Lakhs)

**NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024**

1. The above results have been reviewed by Audit Committee at its meeting held on 10th February, 2025 and subsequently approved and taken on record by the Board of Directors at its meeting held on 10th February, 2025. The statutory auditor has reviewed the results for the quarter ended 31st December, 2024 and issued an unqualified audited report.
2. The company operates in single operating segment of Engineering, Construction and Design Services. The financial results for the quarter December 31, 2024 are being published in the newspaper as per the format prescribed under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The results of the Company are also available on Stock Exchange websites and on the Companies website [www.semacconsultants.com](http://www.semacconsultants.com)
3. The National Company Law Tribunal vide its order dated 14th June 2023 approved the Composite Scheme of Arrangement and the scheme was made operational from 10th July 2023. As per the NCLT order, the Company has given effect to the scheme as per the chronology provided therein.
4. The consolidated financial results include the results of one associate and one subsidiary company.
5. Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 10th February 2025  
Place: Gurugram

**SS KOTHARI MEHTA**  
**& CO. LLP**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Limited Review Report on Quarter and Nine Months ended 31<sup>th</sup> December 2024  
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  
Semac Consultants Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Semac Consultants Limited** ("the company") for the quarter ended and nine month ended on December 31, 2024 ("the Statement"), prepared and submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. The preparation of the Statement 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, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India, is the responsibility of the Company's management and has been approved by the Board of Directors. 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 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.



**SS KOTHARI MEHTA  
& CO. LLP**

CHARTERED ACCOUNTANTS

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) 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, has not disclosed the information required to be disclosed in terms of listed Regulations as amended, including the manner in which it is to be disclosed, or that It contains any material misstatement.

Place: New Delhi

Date: 10 February 2025

UDIN: 25095960BMIPXM9372



For **SS KOTHARI MEHTA & CO. LLP**  
Chartered Accountants  
Firm Registration No. 000756N/N500441

A handwritten signature in blue ink, appearing to read "Neeraj Bansal".

(**Neeraj Bansal**)

Partner

Membership No. 095960





**Semac Consultants Limited**

(Formerly Known as Revathi Equipment Limited)

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050

CIN:L42900TZ1977PLC000780

Phone: +91-4226655116

(Rs. In Lakhs)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024							
Sr.No.	Particulars	Quarter ended			Nine months ended		Year Ended
		December 31, 2024 Unaudited	September 30, 2024 Unaudited	December 31, 2023 Unaudited	December 31, 2024 Unaudited	December 31, 2023 Unaudited	March 31, 2024 Audited
1	Revenue from operations	4,147.38	2,822.94	2,259.95	8,626.20	8,567.60	10,559.58
	Other income	65.53	58.19	34.33	181.63	406.78	491.65
	<b>Total income</b>	<b>4,212.91</b>	<b>2,881.13</b>	<b>2,294.28</b>	<b>8,807.83</b>	<b>8,974.38</b>	<b>11,051.23</b>
2	Expenses						
	(a) Cost of services & material consumed	3,682.30	2,518.76	3,590.34	7,598.17	8,932.34	11,635.16
	(b) Employee benefits expenses	322.31	260.85	453.79	866.78	1,366.30	1,462.10
	(c) Finance costs	151.03	130.35	59.22	381.85	128.20	182.44
	(d) Depreciation and amortization expenses	41.58	41.01	48.13	124.80	125.32	171.47
	(e) Other expenses	286.00	137.89	240.29	583.36	681.34	1,064.97
	<b>Total expenses</b>	<b>4,483.22</b>	<b>3,088.86</b>	<b>4,391.78</b>	<b>9,554.96</b>	<b>11,233.50</b>	<b>14,516.13</b>
3	<b>Profit / (loss) before tax</b>	<b>(270.31)</b>	<b>(207.73)</b>	<b>(2,097.49)</b>	<b>(747.13)</b>	<b>(2,259.12)</b>	<b>(3,464.90)</b>
4	Tax expense						
	-Current Tax	-	-	7.72	-	7.72	3.75
	-Deferred Tax	(117.43)	119.65	(655.56)	3.99	(549.00)	(97.46)
	-Tax adjustment for Earlier Years	-	-	-	-	-	(55.45)
5	<b>Profit/(Loss) for the period after tax</b>	<b>(152.88)</b>	<b>(327.38)</b>	<b>(1,449.65)</b>	<b>(751.12)</b>	<b>(1,717.84)</b>	<b>(3,315.74)</b>
6	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	21.63	(7.23)	1.34	12.98	4.02	(8.45)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(3.27)	(0.36)	(0.34)	(3.27)	(1.01)	2.13
	<b>Other Comprehensive Income for the period</b>	<b>18.36</b>	<b>(7.59)</b>	<b>1.00</b>	<b>9.71</b>	<b>3.01</b>	<b>(6.33)</b>
7	<b>Total comprehensive income/(Loss) for the period after tax</b>	<b>(134.51)</b>	<b>(334.97)</b>	<b>(1,448.64)</b>	<b>(741.41)</b>	<b>(1,714.83)</b>	<b>(3,322.06)</b>
8	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	311.73	311.73	311.73	311.73	311.73	311.73
9	Other Equity						6,683.05
10	Earnings Per Share face value Rs.10.00/ each						
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)	(4.90)	(10.50)	(46.50)	(24.10)	(55.11)	(106.37)
11	Earnings Per Share face value Rs.10.00/ each						
	Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	(4.90)	(10.50)	(46.50)	(24.10)	(55.11)	(106.37)

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 10th February 2025  
Place: Gurugram



**Semac Consultants Limited**  
**(Formerly Known as Revathi Equipment Limited)**

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050  
CIN: L42900TZ1977PLC000780  
Phone: +91-4226655116

(Rs. In Lakhs)

**NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024**

1. The above results have been reviewed by Audit Committee at its meeting held on 10th February, 2025 and subsequently approved and taken on record by the Board of Directors at its meeting held on 10th February, 2025. The statutory auditor has reviewed the results for the quarter ended 31st December, 2024 and issued an unqualified audited report.
2. The company operates in single operating segment of Engineering, Construction and Design Services. The financial results for the quarter December 31, 2024 are being published in the newspaper as per the format prescribed under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The results of the Company are also available on Stock Exchange websites and on the Companies website [www.semacconsultants.com](http://www.semacconsultants.com)
3. The National Company Law Tribunal vide its order dated 14th June 2023 approved the Composite Scheme of Arrangement and the scheme was made operational from 10th July 2023. As per the NCLT order, the Company has given effect to the scheme as per the chronology provided therein.
4. Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 10th February 2025  
Place: Gurugram