



To,

Date: 05<sup>th</sup> February 2026

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

**Sub: Standalone and Consolidated Unaudited Financial Results for the quarter and period ended 31<sup>st</sup> December, 2025**

We wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 05<sup>th</sup> February 2026 has inter alia approved the:

1. Unaudited Financial Statements (Standalone and Consolidated) for the quarter and period ended 31<sup>st</sup> December, 2025;
2. Reports from the Statutory Auditors of the Company, Suresh Surana & Associates LLP, Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results.

The meeting of the Board of Directors commenced at 09:30 A.M. and concluded at 03:00 P.M.

You are requested to take the above on record.

This is for your information and records.

**For Semac Construction Limited**

**Aakriti Gupta**  
**Company Secretary and Compliance Officer**

**Semac Construction Ltd.**  
**(Formerly Known as Semac Consultants Limited.)**  
Plot No. 505, 3rd Floor, Udyog Vihar, Phase – III,  
Gurugram,  
Haryana – 122016, India  
Email: [compliance.officer@semacconstruction.com](mailto:compliance.officer@semacconstruction.com)

**Corporate Identity Number**  
L42900TZ1977PLC000780  
ISO 9001 : 2015

**Registered Office:**  
**Semac Construction Ltd.**  
Pollachi Road, Malumachampatti.  
Coimbatore - 641 021.  
Tel : + 91 422 2610851  
Fax : + 91 442 6655199  
Website: [www.semacconstruction.com](http://www.semacconstruction.com)

Suresh Surana & Associates LLP

2nd Floor, Tower-B

B-37 Sector-1

Noida (NCR) - 201 301. (U.P), India

T +91 (120) 626 5555

newdelhi@ss-associates.com www.ss-associates.com

LLP Identity No. AAB-7509

**Independent Auditor's Limited Review Report on unaudited Consolidated financial results for the quarter and nine months period ended on 31<sup>st</sup> December 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")**

To  
The Board of Directors,  
SEMAC Construction Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of SEMAC Construction Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months period ended 31<sup>st</sup> December 2025 (hereinafter referred to as "Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 the 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.

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.

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 from time to time, to the extent applicable.

The Statement includes the results of the following entities:

Name of Subsidiaries	Percentage of Holding
Semac Construction Technologies India Private Limited- India	100%
Semac and Partner LLC- Muscat, Oman	65%



**Head Office:**

8th Floor, Bakhtawar, 229, Nariman Point  
Mumbai - 400 021, India. T +91 (22) 6121 4444  
emails@ss-associates.com

Offices: Mumbai, Chennai, Kolkata, Bengaluru, Navi Mumbai, Surat, Hyderabad, Ahmedabad,  
Pune, Gandhidham, Jaipur and Vijayanagar.

Based on our review conducted and procedure performed as stated above and based on the consideration of the review reports of other auditors referred in 'Other Matters' section 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 aforesaid Indian Accounting Standards specified under section 133 of Companies Act, 2013 and other accounting practices and policies 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.

#### Other Matters

We did not review the interim financial results / financial information of one subsidiary (incorporated outside India) included in the unaudited consolidated financial results, whose interim financial results / financial information reflect total revenue of Rs. 418.17 lakhs and Rs. 1,229.27 lakhs for the quarter and nine months period ended 31<sup>st</sup> December 2025 respectively, total net profit of Rs. 49.88 lakhs and Rs. 86.41 lakhs for the quarter and nine months period ended 31<sup>st</sup> December 2025 respectively, total comprehensive income of Rs. 106.87 lakhs and Rs. 164.03 lakhs for the quarter and nine months period ended 31<sup>st</sup> December 2025 respectively, as considered in the unaudited consolidated financial results. This interim financial results/ financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is solely based on the reports of the other auditors and the procedure performed by us as stated above.

The Statement includes comparative figures for the quarter and nine months period ended 31<sup>st</sup> December 2024, which have been reviewed by the predecessor Statutory Auditors of the Company, where they have expressed an unmodified conclusion vide their report dated 10<sup>th</sup> February 2025 on those unaudited consolidated financial results. The Statement also includes figures for the year ended 31<sup>st</sup> March 2025, which have been audited by the predecessor Statutory Auditors of the Company, where they have expressed an unmodified opinion vide their report dated 27<sup>th</sup> May 2025 on such consolidated financial results.

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

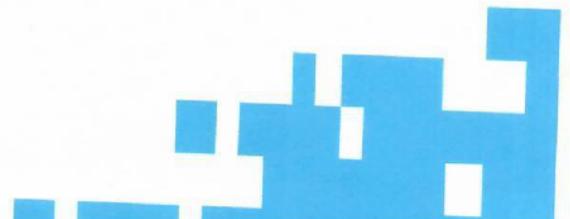
For SURESH SURANA & ASSOCIATES LLP  
Chartered Accountants  
ICAI Reg. No. 121750WW-100010

*S Jhunjhwal*

Shyam Sunder Jhunjhunwala  
Partner  
Membership No. 500204  
UDIN: 26500204LCZAWN4286



Dated: February 05, 2026  
Place: Gurugram





**Semac Construction Limited**  
**(Formerly Known as Semac Consultants Limited)**  
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050  
CIN: L42900TZ1977PLC000780  
Phone: +91-4226655116

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			Nine months ended		Year Ended
		December 31, 2025 Unaudited	September 30, 2025 Unaudited	December 31, 2024 Unaudited	December 31, 2025 Unaudited	December 31, 2024 Unaudited	March 31, 2025 Audited
1	<b>Income</b>						
	Revenue from operations						
	Other income	5,895.66	5,729.67	4,604.78	16,783.23	9,954.75	17,284.44
	<b>Total Income</b>	<b>179.87</b>	<b>101.48</b>	<b>76.52</b>	<b>452.15</b>	<b>218.52</b>	<b>418.62</b>
2	<b>Expenses</b>	<b>6,075.53</b>	<b>5,831.15</b>	<b>4,681.30</b>	<b>17,235.38</b>	<b>10,173.27</b>	<b>17,703.06</b>
	(a) Cost of services & material consumed						
	(b) Employee benefits expenses	4,704.92	4,643.46	3,876.82	13,494.47	7,979.33	13,350.99
	(c) Finance costs	600.96	602.10	581.02	1,816.43	1,682.50	2,333.02
	(d) Depreciation and amortization expenses	144.70	148.42	151.99	409.74	385.75	552.40
	(e) Other expenses	38.86	38.10	41.63	114.46	125.54	168.49
	<b>Total expenses</b>	<b>438.03</b>	<b>369.74</b>	<b>262.13</b>	<b>1,085.04</b>	<b>629.73</b>	<b>2,032.95</b>
3	<b>Profit/(Loss) before Tax and Share of Profit/(Loss) of Associates</b>	<b>5,927.47</b>	<b>5,801.82</b>	<b>4,913.59</b>	<b>16,920.14</b>	<b>10,802.85</b>	<b>18,437.85</b>
	Share of Profit/(Loss) of Associates	148.06	29.33	(232.29)	315.24	(629.57)	(734.79)
	<b>Profit / (loss) before tax</b>	<b>-</b>	<b>-</b>	<b>(0.81)</b>	<b>-</b>	<b>(0.75)</b>	<b>(0.50)</b>
4	<b>Tax expense</b>	<b>148.06</b>	<b>29.33</b>	<b>(233.10)</b>	<b>315.24</b>	<b>(630.34)</b>	<b>(735.29)</b>
	-Current Tax						
	-Deferred Tax	13.89	4.67	8.42	20.01	22.91	24.44
	-Tax adjustment for Earlier Years	(52.61)	15.61	(117.43)	(8.39)	3.99	(175.72)
5	<b>Net Profit/(loss) after tax</b>	<b>29.80</b>	<b>-</b>	<b>-</b>	<b>29.80</b>	<b>-</b>	<b>-</b>
6	<b>Other comprehensive income</b>	<b>156.98</b>	<b>9.05</b>	<b>(124.09)</b>	<b>273.82</b>	<b>(657.24)</b>	<b>(584.01)</b>
A	(i) Items that will not be reclassified to profit or loss	(0.77)	(26.99)	21.63	(25.85)	12.98	7.69
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.19	6.79	(3.27)	6.50	(3.27)	(1.94)
B	(i) Items that will be reclassified to profit or loss	20.45	57.57	31.04	77.61	58.19	57.65
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income/(Loss) for the period</b>	<b>19.87</b>	<b>37.37</b>	<b>49.40</b>	<b>58.26</b>	<b>67.91</b>	<b>63.40</b>
7	<b>Total comprehensive income/(Loss) for the period after tax</b>	<b>176.85</b>	<b>46.41</b>	<b>(74.68)</b>	<b>332.08</b>	<b>(589.33)</b>	<b>(520.61)</b>
8	<b>Profit or Loss attributable for the Period to</b>						
	Equity holders of the company						
	Non Controlling Interest	139.52	(0.55)	(134.39)	243.57	(690.10)	(594.50)
9	<b>Other Comprehensive Income</b>	<b>17.46</b>	<b>9.60</b>	<b>10.31</b>	<b>30.25</b>	<b>32.86</b>	<b>10.49</b>
	Equity holders of the company						
	Non Controlling Interest	12.71	17.22	38.54	31.10	47.54	43.22
10	<b>Total Comprehensive Income</b>	<b>7.16</b>	<b>20.15</b>	<b>10.86</b>	<b>27.16</b>	<b>20.37</b>	<b>20.18</b>
	Equity holders of the company						
	Non Controlling Interest	152.23	16.66	(74.68)	274.67	(589.33)	(551.27)
11	<b>Paid-up equity share capital (Face Value of Rs. 10.00/- each)</b>	<b>24.62</b>	<b>29.75</b>	<b>-</b>	<b>57.41</b>	<b>-</b>	<b>30.66</b>
12	<b>Other equity</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>
13	<b>Earnings Per Share face value Rs.10.00/ each</b>						
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)	5.04	0.29	(3.98)	8.78	(21.08)	(18.73)
14	<b>Earnings Per Share face value Rs.10.00/ each</b>						
	Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	5.04	0.29	(3.98)	8.78	(21.08)	(18.73)

*Abhishek Dalmia*

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 05th February 2026  
Place: Gurugram



**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

(Rs. In Lakhs)

- 1 The above results have been reviewed by the Audit Committee at its meeting held on 05th February, 2026 and subsequently approved and taken on record by the Board of Directors at its meeting held on 05th February, 2026. The Statutory auditor has reviewed the results for the quarter ended 31st December, 2025 and issued an unqualified review report.
- 2 The Group operates in a single operating segment of Engineering, Procurement and Construction Services. The financial results for the quarter and Nine months ended 31 December, 2025 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 Company's website [www.semacconstruction.com](http://www.semacconstruction.com)
- 3 During the quarter ended 30th June, 2025, on 26th June 2025, the Company has acquired 50% Equity shares from the shareholders of its Associate Company Semac Construction Technologies India Private Limited and the Associate Company became its wholly owned Subsidiary Company.
- 4 During the quarter ended 30th September 2025, The Board of Directors, at its meeting held on July 30, 2025, approved the Scheme of Amalgamation (the Scheme) under Sections 230 to 232 of the Companies Act, 2013 for the merger of Semac Construction Technologies India Private Limited ("Transferor Company") with Semac Construction Limited ("Transferee Company") and their respective shareholders. The proposed Scheme has been filed with the Hon'ble National Company Law Tribunal (NCLT) Bench at Chennai on 29th September 2025. However the approval from Hon'ble National Company Law Tribunal (NCLT) for the proposed merger is still pending therefore no effect of the merger has been given in the financial results for the quarter and nine months ended December 31, 2025. Upon receipt of the NCLT approval and the Scheme becoming effective, the accounting for the merger will be carried out in accordance with the applicable accounting standards (Ind AS 103 – Business Combinations) and other relevant regulatory requirements.
- 5 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to gratuity and leave. The Group has assessed the financial implications of these changes which has resulted in increase in employee benefit liability by Rs. 6.06 lakhs. Considering the immaterial impact arising out of an enactment of the new legislation which is an event of non-recurring nature, the Group has presented this incremental amount in employee benefits expenses in the unaudited financial results for the quarter and nine months period ended December 31, 2025. The Group continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- 6 The consolidated financial results of the Group includes the results of one wholly owned subsidiary company incorporated in India and one subsidiary company incorporated outside India.
- 7 Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 05th February 2026  
Place: Gurugram

Suresh Surana & Associates LLP

2nd Floor, Tower-B

B-37 Sector-1

Noida (NCR) – 201 301. (U.P), India

T +91 (120) 626 5555

newdelhi@ss-associates.com www.ss-associates.com

LLP Identity No. AAB-7509

**Independent Auditor's Limited Review Report on unaudited Standalone financial results for the quarter and nine months period ended on 31<sup>st</sup> December 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")**

To  
The Board of Directors,  
SEMAC Construction Limited

We have reviewed the accompanying statement of unaudited standalone financial results of SEMAC Construction Limited (the 'Company') for the quarter and nine months period ended 31<sup>st</sup> December 2025 (hereinafter referred to as "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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.

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.

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 specified under section 133 of Companies Act, 2013 and other accounting practices and policies 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.



**Head Office:**

8th Floor, Bakhtawar, 229, Nariman Point  
Mumbai - 400 021, India. T +91 (22) 6121 4444  
emails@ss-associates.com

Offices: Mumbai, Chennai, Kolkata, Bengaluru, Navi Mumbai, Surat, Hyderabad, Ahmedabad,  
Pune, Gandhidham, Jaipur and Vijayanagar.

**Other Matter**

The Statement includes comparative figures for the quarter and nine months period ended 31<sup>st</sup> December 2024, which have been reviewed by the predecessor Statutory Auditors of the Company, where they have expressed an unmodified conclusion vide their report dated 10<sup>th</sup> February 2025 on those unaudited standalone financial results. The Statement also includes figures for the year ended 31<sup>st</sup> March 2025, which have been audited by the predecessor Statutory Auditors of the Company, where they have expressed an unmodified opinion vide their report dated 27<sup>th</sup> May 2025 on such Standalone financial statements.

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

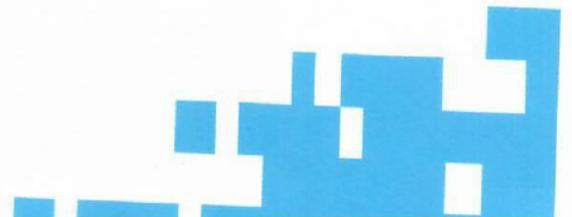
For SURESH SURANA & ASSOCIATES LLP  
Chartered Accountants  
ICAI Reg. No. 121750W/W-100010

*S. Jhunjhunwala*



Shyam Sunder Jhunjhunwala  
Partner  
Membership No. 500204  
UDIN: 26500204INQWBD3363

Dated: February 05, 2026  
Place: Gurugram





**Semac Construction Limited**  
 (Formerly Known as Semac Consultants Limited)  
 Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050  
 CIN:L42900TZ1977PLC000780  
 Phone: +91-4226655116

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025** (Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			Nine months ended		Year Ended
		December 31, 2025 Unaudited	September 30, 2025 Unaudited	December 31, 2024 Unaudited	December 31, 2025 Unaudited	December 31, 2024 Unaudited	March 31, 2025 Audited
1	Revenue from operations			4,147.38	15,483.96	8,626.20	15,507.92
	Other income	5,477.49	5,283.15	65.53	284.62	181.63	347.04
	<b>Total income</b>	<b>85.14</b>	<b>92.13</b>	<b>4,212.91</b>	<b>15,768.58</b>	<b>8,807.83</b>	<b>15,854.96</b>
2	<b>Expenses</b>	<b>5,562.63</b>	<b>5,375.28</b>	<b>4,212.91</b>	<b>15,768.58</b>	<b>8,807.83</b>	<b>15,854.96</b>
	(a) Cost of services & material consumed			3,876.82	13,494.47	7,979.33	13,350.99
	(b) Employee benefits expenses	4,704.92	4,643.46	256.18	755.45	691.15	942.08
	(c) Finance costs	252.06	249.60	151.03	409.74	381.85	552.40
	(d) Depreciation and amortization expenses	144.70	148.42	41.58	114.00	124.80	167.83
	(e) Other expenses	38.70	37.94	157.62	740.28	377.83	1,630.84
	<b>Total expenses</b>	<b>294.39</b>	<b>297.93</b>	<b>4,483.22</b>	<b>15,513.94</b>	<b>9,554.96</b>	<b>16,644.14</b>
3	<b>Profit / (loss) before tax</b>	<b>5,434.77</b>	<b>5,377.35</b>	<b>4,483.22</b>	<b>15,513.94</b>	<b>9,554.96</b>	<b>16,644.14</b>
4	<b>Tax expense</b>	<b>127.86</b>	<b>(2.07)</b>	<b>(270.31)</b>	<b>254.64</b>	<b>(747.13)</b>	<b>(789.18)</b>
	-Current Tax						
	-Deferred Tax						
	-Tax adjustment for Earlier Years	(52.64)	15.69	(117.43)	-	-	-
5	<b>Profit/(Loss) for the period after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8.50)</b>	<b>3.99</b>	<b>(177.66)</b>
6	<b>Other comprehensive income</b>	<b>180.50</b>	<b>(17.76)</b>	<b>(152.88)</b>	<b>263.14</b>	<b>(751.12)</b>	<b>(611.53)</b>
	(i) Items that will not be reclassified to profit or loss	(0.77)	(26.99)	21.63	(25.85)	12.98	7.69
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.19	6.79	(3.27)	6.50	(3.27)	(1.94)
	<b>Other Comprehensive Income for the period</b>	<b>(0.58)</b>	<b>(20.20)</b>	<b>18.36</b>	<b>(19.35)</b>	<b>9.71</b>	<b>5.76</b>
7	<b>Total comprehensive income/(Loss) for the period after tax</b>	<b>179.92</b>	<b>(37.96)</b>	<b>(134.51)</b>	<b>243.79</b>	<b>(741.41)</b>	<b>(605.77)</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						6,077.28
10	Earnings Per Share face value Rs.10.00/ each						
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)	5.79	(0.57)	(4.90)	8.44	(24.10)	(19.62)
11	Earnings Per Share face value Rs.10.00/ each						
	Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	5.79	(0.57)	(4.90)	8.44	(24.10)	(19.62)

*Abhishek Dalmia*

Abhishek Dalmia  
 Executive Chairman  
 DIN : 00011958

Date: 05th February 2026  
 Place: Gurugram



**Semac Construction Limited**  
**(Formerly Known as Semac Consultants Limited)**  
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050  
CIN:L42900TZ1977PLC000780  
Phone: +91-4226655116

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025**

(Rs. In Lakhs)

- 1 The above results have been reviewed by the Audit Committee at its meeting held on 05th February, 2026 and subsequently approved and taken on record by the Board of Directors at its meeting held on 05th February, 2026. The Statutory auditor has reviewed the results for the quarter ended 31st December, 2025 and issued an unqualified review report.
- 2 The Company operates in a single operating segment of Engineering, Procurement and Construction Services. The financial results for the quarter and nine months ended 31 December, 2025 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 Exchanges websites and on the Company's website [www.semacconstruction.com](http://www.semacconstruction.com)
- 3 During the quarter ended 30th June, 2025, on 26th June 2025, the Company has acquired 50% Equity shares from the shareholders of its Associate Company Semac Construction Technologies India Private Limited and the Associate Company became its wholly owned Subsidiary Company.
- 4 During the quarter ended 30th September 2025, The Board of Directors, at its meeting held on July 30, 2025, approved the Scheme of Amalgamation (the Scheme) under Sections 230 to 232 of the Companies Act, 2013 for the merger of Semac Construction Technologies India Private Limited ("Transferor Company") with Semac Construction Limited ("Transferee Company") and their respective shareholders. The proposed Scheme has been filed with the Hon'ble National Company Law Tribunal (NCLT) Bench at Chennai on 29th September 2025. However the approval from Hon'ble National Company Law Tribunal (NCLT) for the proposed merger is still pending therefore no effect of the merger has been given in the financial results for the quarter and nine months ended December 31, 2025. Upon receipt of the NCLT approval and the Scheme becoming effective, the accounting for the merger will be carried out in accordance with the applicable accounting standards (Ind AS 103 – Business Combinations) and other relevant regulatory requirements.
- 5 On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to gratuity and leave. The Company has assessed the financial implications of these changes which has resulted in increase in employee benefit liability by Rs. 6.06 lakhs. Considering the immaterial impact arising out of an enactment of the new legislation which is an event of non-recurring nature, the Company has presented this incremental amount in employee benefits expenses in the unaudited financial results for the quarter and nine months period ended December 31, 2025. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- 6 Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 05th February 2026  
Place: Gurugram