To,

Date: 13th November 2026

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

Dear Sir / Madam,

**Sub: Standalone and Consolidated Unaudited Financial Results for the quarter and period ended 30th September,2026**

We wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 13th November 2026 has inter alia approved the:

1. Unaudited Financial Statements (Standalone and Consolidated) for the quarter and period ended 30th September, 2026;

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 10:00 A.M. and concluded at 03:30 P.M.

You are requested to take the above on record.

This is for your information and records.

**For Semac Construction Limited**

Aakriti Gupta

Digitally signed by Aakriti Gupta
Date: 2026.11.13 15:31:06 +05'30'

**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

**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

To,

Date: 13th November 2026

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

Dear Sir/ Madam,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulations, 2015.**

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s. Suresh Surana & Associates LLP, Chartered Accountants have issued the Audit Report on the Standalone & Consolidated Audited Financial Results of the Company for the quarter and period ended on 30th September 2026 with unmodified opinion.

You are requested to take the above on record.

Thanking You,

**For Semac Construction Limited**

Aakriti Gupta

Digitally signed by Aakriti Gupta
Date: 2026.11.13 15:31:30 +05'30'

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

Suresh Surana & Associates LLP
Chartered Accountants

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 half year ended on 30th September 2026 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 half year ended 30th September 2026 (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.

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

S Jhunjhunwala

**Shyam Sunder Jhunjhunwala**
**Partner**
**Membership No. 500204**
**UDIN:** 26500204ZMGJPK4122
**Dated: November 13, 2026**
**Place: Gurugram**

SURESH SURANA & ASSOCIATES LLP
Chartered Accountants
NOIDA

# Semac Construction Limited

(Formerly Known as Semac Consultants Limited)

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

CIN:L42900TZ1977PLC000780

Phone: +91-4226655116

Rs. In Lakhs

**STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026**

| Sl.No. | Particulars | As at September 30, 2026 Unaudited | As at March 31, 2026 Audited |
|---|---|---|---|
| 1 | **Non - current assets** | | |
| | (a) Property, plant and equipment | 90.08 | 97.50 |
| | (b) Right of use assets | 14.92 | 208.84 |
| | (c) Other Intangible assets | 1.52 | 1.60 |
| | (d) Investment Property | 1,662.65 | 1,662.65 |
| | (e) Financial assets | | |
| | (i) Investments | 7.63 | 7.63 |
| | (ii) Other financial assets | 28.07 | 46.51 |
| | (f) Current tax assets (net) | 694.43 | 1,028.20 |
| | (g) Deffered tax asset | 779.98 | 798.71 |
| | (h) Other non current assets | 95.51 | 95.51 |
| | **Total Non- Current Assets** | **3,374.79** | **3,947.15** |
| 2 | **Current assets** | | |
| | (a) Financial assets | | |
| | (i) Trade receivables | 1,767.06 | 2,617.24 |
| | (ii) Cash and cash equivalents | 85.29 | 275.45 |
| | (iii) Bank balance other than (ii) above | 4,154.93 | 4,543.86 |
| | (iv) Loans | 9.97 | 805.97 |
| | (v) Other financial assets | 3,315.75 | 3,247.84 |
| | (b) Current tax assets (net) | 577.99 | 436.87 |
| | (c) Other current assets | 4,132.32 | 2,469.60 |
| | (d) Inventory | 173.20 | 197.50 |
| | **Total Current Assets** | **14,216.51** | **14,594.33** |
| | **Total Assets** | **17,591.30** | **18,541.48** |
| 1 | **EQUITY** | | |
| | (a) Equity share capital | 311.73 | 311.73 |
| | (b) Other equity | 7,185.26 | 6,862.60 |
| | **Total Equity** | **7,496.99** | **7,174.33** |
| 2 | **LIABILITIES** | | |
| | **Non - current liabilities** | | |
| | (a) Financial liabilities | | |
| | (i) Lease liabilities | - | 107.13 |
| | (b) Provisions | 62.37 | 60.21 |
| | **Total Non Current Liabilities** | **62.37** | **167.34** |
| | **Current liabilities** | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 2,007.21 | 2,572.43 |
| | (ii) Lease liabilities | 21.55 | 125.77 |
| | (iii) Trade payables | | |
| | - Due to Micro and Small Enterprises | 6.79 | - |
| | - Due to other than Micro and Small Enterprises | 4,003.82 | 4,862.50 |
| | (iv) Other financial liabilities | 1,104.77 | 1,104.50 |
| | (b) Provisions | 138.72 | 135.83 |
| | (c) Other current liabilities | 2,749.08 | 2,398.78 |
| | **Total Current Liabilities** | **10,031.94** | **11,199.81** |
| | **TOTAL-EQUITY AND LIABILITIES** | **17,591.30** | **18,541.48** |

**Abhishek Dalmia**
**Executive Chairman**
**DIN : 00011958**

**Date: 13th November 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

(Rs. In Lakhs)

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2026**

| Sr.No. | Particulars | Quarter ended | | | Six months ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | September 30, 2026 Unaudited | June 30, 2026 Unaudited | September 30, 2025 Unaudited | September 30, 2026 Unaudited | September 30, 2025 Unaudited | March 31, 2026 Audited |
| 1 | Revenue from operations | 4,419.16 | 2,638.89 | 5,283.15 | 7,058.05 | 10,006.47 | 22,540.09 |
| | Other income | 89.07 | 119.04 | 92.13 | 208.11 | 199.48 | 380.59 |
| | **Total income** | **4,508.23** | **2,757.93** | **5,375.28** | **7,266.16** | **10,205.95** | **22,920.68** |
| 2 | **Expenses** | | | | | | |
| | (a) Cost of services & material consumed | 3,847.42 | 2,149.44 | 4,643.46 | 5,996.86 | 8,789.55 | 19,516.51 |
| | (b) Employee benefits expenses | 272.37 | 239.48 | 249.60 | 511.85 | 503.39 | 998.81 |
| | (c) Finance costs | 69.64 | 94.54 | 148.42 | 164.18 | 265.04 | 505.52 |
| | (d) Depreciation and amortization expenses | 15.29 | 26.80 | 37.94 | 42.09 | 75.30 | 151.93 |
| | (e) Other expenses | 102.44 | 114.45 | 297.93 | 216.89 | 445.88 | 1,036.16 |
| | **Total expenses** | **4,307.16** | **2,624.71** | **5,377.35** | **6,931.87** | **10,079.16** | **22,208.93** |
| 3 | **Profit / (loss) before tax** | **201.07** | **133.22** | **(2.07)** | **334.29** | **126.79** | **711.75** |
| 4 | **Tax expense** | | | | | | |
| | -Current Tax | - | - | - | - | - | - |
| | -Deferred Tax | (44.28) | 61.22 | 15.69 | 16.94 | 44.14 | (93.76) |
| | -Tax adjustment for Earlier Years | - | - | - | - | - | - |
| 5 | **Profit/(Loss) for the period after tax** | **245.35** | **72.01** | **(17.76)** | **317.35** | **82.65** | **805.51** |
| 6 | **Other comprehensive income** | | | | | | |
| | (i) Items that will not be reclassified to profit or loss | 13.85 | (6.75) | (26.99) | 7.10 | (25.07) | (26.98) |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | (3.49) | 1.70 | 6.79 | (1.79) | 6.31 | 6.79 |
| | **Other Comprehensive Income for the period** | **10.36** | **(5.05)** | **(20.20)** | **5.31** | **(18.76)** | **(20.19)** |
| 7 | **Total comprehensive income/(Loss) for the period after tax** | **255.71** | **66.96** | **(37.96)** | **322.66** | **63.89** | **785.32** |
| 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 | | | | | | 6,862.60 |
| 10 | Earnings Per Share face value Rs.10.00/ each Basic (Rs.) (EPS non annualised except for the year ended results) | 7.87 | 2.31 | (0.57) | 10.18 | 2.65 | 25.84 |
| 11 | Earnings Per Share face value Rs.10.00/ each Diluted (Rs.) (EPS non annualised except for the year ended results) | 7.87 | 2.31 | (0.57) | 10.18 | 2.65 | 25.84 |

**Date: 13th November 2026**
**Place: Gurugram**

**Abhishek Dalmia**
**Executive Chairman**
**DIN : 00011958**

# Semac Construction Limited

(Formerly Known as Semac Consultants Limited)

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

CIN:L42900TZ1977PLC000780

Phone: +91-4226655116

(Rs. In Lakhs)

## STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE SIX MONTH ENDED SEPTEMBER 30, 2026

| | Particulars | Half Year ended 30th September 2026 | Half Year ended 30th September 2025 |
|---|---|---|---|
| A. | **Cash Flow from Operating Activities** | | |
| | **Net Profit before tax** | **334.29** | **126.79** |
| | Adjustments: | | |
| | Depreciation and amortization | 42.09 | 75.30 |
| | Sundry balances written off | - | 44.80 |
| | Provision for expected credit loss | - | 110.69 |
| | Finance Cost | 164.18 | 265.04 |
| | Interest Income | (177.45) | (179.93) |
| | Interest Income security deposit | (1.76) | (2.20) |
| | Gain on foreign exchange fluctuation (Net) | (0.33) | (0.54) |
| | Profit on sale of Fixed Assets (Net) | - | (1.80) |
| | Lease liability written back | (20.33) | (11.40) |
| | Loss on sale of fixed assets (Net) | 0.08 | - |
| | **Operating profit before working capital changes** | **340.77** | **426.75** |
| | **Adjustments for working capital changes :** | | |
| | (Increase)/ decrease in trade receivables | 850.18 | 1,144.32 |
| | (Increase)/ decrease in Non current tax asset | 770.65 | 150.45 |
| | (Increase)/ decrease in inventory | 24.30 | (131.82) |
| | (Increase)/ decrease in loans and other current assets | (4.00) | (3.75) |
| | (Increase)/ decrease in other financial assets | (65.83) | (871.30) |
| | Increase/ (decrease) in other current asset | (1,662.72) | 106.48 |
| | Increase/ (decrease) in Non- current asset | 208.02 | 8.88 |
| | Increase/ (decrease) in trade payables | (851.88) | (692.74) |
| | Increase/ (decrease) in provisions | 12.15 | (49.90) |
| | Increase/ (decrease) in other financial liabilities | 0.27 | 121.75 |
| | Increase/ (decrease) in other current liabilities | 350.29 | (158.63) |
| | **Cash Generated/(used in) from Operations** | **(27.80)** | **50.49** |
| | Direct taxes (paid)/refundable (net) | (577.96) | (84.65) |
| | **Net Cash generated/(used in) from Operating activities** | **(605.76)** | **(34.16)** |
| B | **Cash Flow from Investing Activities** | | |
| | Purchase of Tangible & Intangible Assets | (10.61) | (16.42) |
| | Proceeds from sale of Tangible Assets | 0.59 | 2.23 |
| | Investment made | - | (0.50) |
| | Fixed Deposits made | 388.93 | (654.31) |
| | Loan & advances repaid | 800.00 | - |
| | Interest Received | 177.45 | 179.93 |
| | **Net Cash (used in) from Investing Activities** | **1,356.36** | **(489.07)** |
| C | **Cash Flow from Financing Activities** | | |
| | Repayment of Short term Borrowings | 34.78 | 837.63 |
| | Repayment of borrowings to related party | (600.00) | - |
| | Repayment of lease liability | (216.46) | (71.01) |
| | Finance Cost | (159.08) | (249.20) |
| | **Net cash generated from / (used in) financing activities** | **(940.76)** | **517.42** |
| | **Net increase in cash and cash equivalents (A+B+C)** | **(190.16)** | **(5.81)** |
| | **Cash and cash equivalents (Opening Balance)** | **275.45** | **43.09** |
| | **Cash and cash equivalents (Closing Balance)** | **85.29** | **37.28** |

| Components of Cash & Cash Equivalents | Half Year ended 30th September 2026 | Half Year ended 30th September 2025 |
|---|---|---|
| **Balances with banks** | | |
| - In Current Accounts | 85.11 | 37.20 |
| - On cash credit accounts | | |
| Cash on hand | 0.18 | 0.08 |
| **Net Cash & Cash Equivalents** | **85.29** | **37.28** |

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 13th November 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

(Rs. In Lakhs)

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2026

1 The above results have been reviewed by the Audit Committee at its meeting held on 13th November, 2026 and subsequently approved and taken on record by the Board of Directors at it's meeting held on 13th November, 2026. The Statutory auditor has reviewed the results for the quarter and six months ended 30th September, 2026 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 six months ended 30th September, 2026 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

3 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, as on 31st March 2026, only the First motion application has been approved by Hon'ble National Company Law Tribunal (NCLT). Therefore, no effect of the merger has been given in the financial results for the quarter and six months ended September 30, 2026.
Upon receipt of the Final 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.

4 Certain expenses amounting to Rs. 52.04 lakhs disclosed under 'Other Expenses' in the results for the quarter ended 30 June 2026 have been reclassified as 'Cost of Sales' in the current quarter to better reflect the nature of such costs. Comparative figures for the quarter ended 30 June 2026 have been regrouped accordingly. The reclassification has no impact on profit, earnings per share, cash flows, or shareholders' equity.

5 Previous year / periods figures have been regrouped wherever considered necessary.

**Date: 13th November 2026**
**Place: Gurugram**

**Abhishek Dalmia**
**Executive Chairman**
**DIN : 00011958**

Suresh Surana & Associates LLP
Chartered Accountants

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 half year ended on 30th September 2026 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 half year ended 30th September 2026 (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% |

SURESH SURANA & ASSOCIATES LLP ★ NOIDA ★ Chartered Accountants

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. 401.03 lakhs and Rs. 804.19 lakhs for the quarter and half year ended 30th September 2026 respectively, total net loss of Rs. 66.20 lakhs and Rs. 97.71 lakhs for the quarter and half year ended 30th September 2026 respectively, total comprehensive income of Rs. (41.46) lakhs and Rs. (69.36) lakhs for the quarter and half year ended 30th September 2026 respectively, total cash outflows of Rs. 99.63 lakhs for the half year ended 30th September 2026 and total assets of Rs. 1959.02 lakhs as at 30th September 2026 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.

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

SURESH SURANA & ASSOCIATES LLP ★ NOIDA ★ Chartered Accountants

**Shyam Sunder Jhunjhunwala**
**Partner**
**Membership No. 500204**
**UDIN:** 26500204WIJUUI3935

**Dated: November 13, 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

Rs. In Lakhs

**STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026**

| Sl.No. | Particulars | As at September 30, 2026 Unaudited | As at March 31, 2026 Audited |
|---|---|---|---|
| 1 | **Non - current assets** | | |
| | (a) Property, plant and equipment | 129.08 | 105.36 |
| | (b) Right of use assets | 14.92 | 208.83 |
| | (c) Other Intangible assets | 1.53 | 1.60 |
| | (d) Investment Property | 1,662.65 | 1,662.65 |
| | (e) Financial assets | | |
| | (i) Investments | - | - |
| | (ii) Other financial assets | 28.07 | 46.51 |
| | (f) Current tax assets (net) | 694.43 | 1,028.20 |
| | (g) Deffered tax asset | 794.09 | 812.88 |
| | (h) Other non current assets | 95.51 | 95.51 |
| | **Total Non- Current Assets** | **3,420.28** | **3,961.54** |
| 2 | **Current assets** | | |
| | (a) Financial assets | | |
| | (i) Trade receivables | 2,691.29 | 3,677.50 |
| | (ii) Cash and cash equivalents | 745.52 | 1,027.61 |
| | (iii) Bank balance other than (ii) above | 4,470.34 | 4,853.84 |
| | (iv) Loans | 23.40 | 814.70 |
| | (v) Other financial assets | 2,976.79 | 2,909.42 |
| | (b) Current tax assets (net) | 553.86 | 357.51 |
| | (c) Other current assets | 4,380.70 | 2,695.42 |
| | (d) Inventory | 173.20 | 197.50 |
| | **Total Current Assets** | 16,015.10 | 16,533.50 |
| | **Total Assets** | **19,435.38** | **20,495.04** |
| 1 | **EQUITY** | | |
| | (a) Equity share capital | 311.73 | 311.73 |
| | (b) Other equity | 8,136.52 | 7,859.45 |
| | **Total Equity** | **8,448.25** | **8,171.18** |
| 2 | Non-controlling interest | 496.96 | 521.23 |
| 3 | **LIABILITIES** | | |
| | **Non - current liabilities** | | |
| | (a) Financial liabilities | | |
| | (i) Lease liabilities | - | 107.14 |
| | (b) Provisions | 204.33 | 194.15 |
| | **Total Non Current Liabilities** | **204.33** | **301.29** |
| | **Current liabilities** | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 2,007.21 | 2,572.43 |
| | (ii) Lease liabilities | 21.55 | 125.76 |
| | (iii) Trade payables | | |
| | - Due to Micro and Small Enterprises | 6.79 | - |
| | - Due to other than Micro and Small Enterprises | 4,003.82 | 4,862.50 |
| | (iv) Other financial liabilities | 1,230.65 | 1,238.62 |
| | (b) Provisions | 138.72 | 135.83 |
| | (c) Other current liabilities | 2,877.10 | 2,566.20 |
| | **Total Current Liabilities** | **10,285.84** | **11,501.34** |
| | **TOTAL-EQUITY AND LIABILITIES** | **19,435.38** | **20,495.04** |

**Abhishek Dalmia**
**Executive Chairman**
**DIN : 00011958**

**Date: 13th November 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

(Rs. In Lakhs)

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2026

| Sr.No. | Particulars | Quarter ended | | | Six months ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | September 30, 2026 Unaudited | June 30, 2026 Unaudited | September 30, 2025 Unaudited | September 30, 2026 Unaudited | September 30, 2025 Unaudited | March 31, 2026 Audited |
| 1 | **Income** | | | | | | |
| | Revenue from operations | 4,820.18 | 3,042.06 | 5,729.67 | 7,862.24 | 10,887.57 | 24,270.06 |
| | Other income | 109.65 | 155.27 | 101.48 | 264.92 | 272.27 | 522.59 |
| | **Total income** | **4,929.83** | **3,197.33** | **5,831.15** | **8,127.16** | **11,159.84** | **24,792.65** |
| 2 | **Expenses** | | | | | | |
| | (a) Cost of services & material consumed | 3,847.42 | 2,149.44 | 4,643.46 | 5,996.86 | 8,789.55 | 19,516.51 |
| | (b) Employee benefits expenses | 648.22 | 618.01 | 602.10 | 1,266.23 | 1,215.47 | 2,419.93 |
| | (c) Finance costs | 69.64 | 94.54 | 148.42 | 164.18 | 265.04 | 505.52 |
| | (d) Depreciation and amortization expenses | 16.60 | 27.03 | 38.10 | 43.63 | 75.61 | 152.61 |
| | (e) Other expenses | 220.17 | 206.78 | 369.74 | 426.95 | 647.02 | 1,530.06 |
| | **Total expenses** | **4,802.05** | **3,095.80** | **5,801.82** | **7,897.85** | **10,992.69** | **24,124.63** |
| 3 | **Profit/(Loss) before Tax and Share of Profit/(Loss) of Associates** | **127.78** | **101.53** | **29.33** | **229.31** | **167.15** | **668.02** |
| | **Share of Profit/(Loss) of Associates** | - | - | - | - | | - |
| | **Profit / (loss) before tax** | **127.78** | **101.53** | **29.33** | **229.31** | **167.15** | **668.02** |
| 4 | Tax expense | | | | | | |
| | -Current Tax | - | - | 4.67 | - | 6.12 | 8.71 |
| | -Deferred Tax | (44.24) | 61.25 | 15.61 | 17.01 | 44.22 | (93.62) |
| | -Tax adjustment for Earlier Years | (6.82) | - | - | (6.82) | - | 25.44 |
| 5 | **Net Profit/(loss) after tax** | **178.84** | **40.28** | **9.05** | **219.12** | **116.81** | **727.49** |
| 6 | **Other comprehensive income** | | | | | | |
| A | (i) Items that will not be reclassified to profit or loss | 13.85 | (6.75) | (26.99) | 7.10 | (25.07) | (26.98) |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | (3.49) | 1.70 | 6.79 | (1.79) | 6.31 | 6.79 |
| B | (i) Items that will be reclassified to profit or loss | 24.74 | 3.61 | 57.57 | 28.35 | 57.16 | 153.52 |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | **Other Comprehensive Income/(Loss) for the period** | **35.10** | **(1.44)** | **37.37** | **33.66** | **38.40** | **133.33** |
| 7 | **Total comprehensive income/(Loss) for the period after tax** | **213.94** | **38.84** | **46.41** | **252.78** | **155.21** | **860.82** |
| 8 | Profit or Loss atttributable for the Period to | | | | | | |
| | Equity holders of the company | 202.01 | 51.31 | (0.55) | 253.32 | 104.03 | 716.98 |
| | Non Controlling Interest | (23.17) | (11.03) | 9.60 | (34.20) | 12.78 | 10.51 |
| 9 | Other Comprehensive Income | | | | | | |
| | Equity holders of the company | 26.44 | (2.70) | 17.22 | 23.74 | 18.39 | 79.60 |
| | Non Controlling Interest | 8.66 | 1.26 | 20.15 | 9.92 | 20.01 | 53.73 |
| 10 | Total Comprehensive Income | | | | | | |
| | Equity holders of the company | 228.45 | 48.62 | 16.66 | 277.07 | 122.42 | 796.58 |
| | Non Controlling Interest | (14.51) | (9.77) | 29.75 | (24.28) | 32.79 | 64.24 |
| 11 | Paid-up equity share capital (Face Value of Rs. 10.00/- each) | 311.73 | 311.73 | 311.73 | 311.73 | 311.73 | 311.73 |
| 12 | **Other equity** | | | | | | 7,859.45 |
| 13 | Earnings Per Share face value Rs.10.00/ each<br>Basic (Rs.) (EPS non annualised except for the year ended results) | 5.74 | 1.29 | 0.29 | 7.03 | 3.75 | 23.34 |
| 14 | Earnings Per Share face value Rs.10.00/ each<br>Diluted (Rs.) (EPS non annualised except for the year ended results) | 5.74 | 1.29 | 0.29 | 7.03 | 3.75 | 23.34 |

**Date: 13th November 2026**
**Place: Gurugram**

**Abhishek Dalmia**
**Executive Chairman**
**DIN : 00011958**

# Semac Construction Limited

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

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(Rs. In Lakhs)

**STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE SIX MONTH ENDED SEPTEMBER 30, 2026**

| | Particulars | Half Year ended 30th September 2026 | Half Year ended 30th September 2025 |
|---|---|---|---|
| A. | **Cash Flow from Operating Activities** | | |
| | **Net Profit before tax** | **229.31** | **167.15** |
| | Adjustments: | | |
| | Depreciation and amortization | 43.63 | 75.61 |
| | Sundry balances written off | - | 100.31 |
| | Sundry balances/provision no longer required written back | - | (22.33) |
| | Provision for ECL | 58.69 | 110.69 |
| | Finance cost | 164.18 | 265.04 |
| | Interest income | (177.53) | (212.14) |
| | Interest Income others | (1.76) | (2.20) |
| | Foreign currency fluctuation | 18.42 | 37.55 |
| | Foreign exchange -Gain | (0.33) | (0.54) |
| | Lease liability written back | (20.33) | (11.40) |
| | Loss on sale of tangibe assets and assets written off | 0.08 | - |
| | (Profit) on sale of tangibe assets and assets written off | (4.20) | (1.80) |
| | **Operating profit before working capital changes** | **310.16** | **505.94** |
| | **Adjustments for working capital changes :** | | |
| | (Increase)/ decrease in trade receivables | 927.52 | 927.72 |
| | (Increase)/ decrease in Non current tax asset | 691.29 | 150.45 |
| | (Increase)/ decrease in inventory | 24.30 | (131.82) |
| | (Increase)/ decrease in loans and other current assets | (8.71) | (81.30) |
| | (Increase)/ decrease in other financial assets | (65.61) | (534.15) |
| | Increase/ (decrease) in current asset | (1,685.29) | (68.94) |
| | Increase/ (decrease) in Non current asset | 208.02 | 8.88 |
| | Increase/ (decrease) in trade payables | (851.88) | (690.95) |
| | Increase/ (decrease) in provisions | 20.18 | (48.12) |
| | Increase/ (decrease) in other financial liabilities | (7.97) | 47.71 |
| | Increase/ (decrease) in other current liabilities | 310.90 | (187.60) |
| | **Cash Generated from Operations** | **(127.09)** | **(102.18)** |
| | Direct taxes (paid)/refundable (net) | (536.80) | (114.57) |
| | **Net Cash generated from/(used in) Operating activities** | **(663.89)** | **(216.75)** |
| B | **Cash Flow from Investing Activities** | | |
| | Purchase of Tangible & Intangible Assets | (43.29) | (20.45) |
| | Proceeds from sale of Tangible Assets & Intangible Assets | 4.82 | 2.23 |
| | Fixed Deposits made | 383.50 | (672.05) |
| | Loan & advances repaid | 800.00 | - |
| | Interest Received | 177.53 | 212.15 |
| | **Net Cash (used in) from Investing Activities** | **1,322.56** | **(478.12)** |
| C | **Cash Flow from Financing Activities** | | |
| | Proceeds /(Repayment) from Short term Borrowings | 34.78 | 837.64 |
| | Proceeds (Repayment) of borrowings to related party | (600.00) | - |
| | Repayment of lease liability | (216.46) | (71.01) |
| | Finance Cost | (159.08) | (249.20) |
| | **Net cash generated from / (used in) financing activities** | **(940.76)** | **517.43** |
| | **Net increase in cash and cash equivalents (A+B+C)** | **(282.09)** | **(177.44)** |
| | **Cash and cash equivalents (Opening Balance)** | **1,027.61** | 772.58 |
| | **Cash and cash equivalents (Closing Balance)** | **745.52** | 595.14 |
| | | | |
| | **Components of Cash & Cash Equivalents** | **Half Year ended 30th September 2026** | **Half Year ended 30th September 2025** |
| | **Balances with banks** | | |
| | - in Current Accounts | 742.32 | 589.79 |
| | - On cash credit accounts | | |
| | Cash on hand | 3.20 | 5.35 |
| | **Net Cash & Cash Equivalents** | **745.52** | **595.14** |

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 13th November 2026
Place: Gurugram

# Semac Construction Limited

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(Rs. In Lakhs)

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30,2026

1 The above results have been reviewed by the Audit Committee at its meeting held on 13th November, 2026 and subsequently approved and taken on record by the Board of Directors at it's meeting held on 13th November, 2026. The statutory auditor has reviewed the results for the quarter and six month ended 30th September, 2026 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 six month ended 30th September, 2026 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

3 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, as on 31st March 2026, only the First motion application has been approved by Hon'ble National Company Law Tribunal (NCLT). Therefore, no effect of the merger has been given in the financial results for the quarter and six months ended September 30, 2026.
Upon receipt of the Final 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.

4 The Group is closely monitoring the effects of ongoing geopolitical developments in the Middle East on its operations and financial position. The regional uncertainties may affect client relationships, project execution timelines, and supply chain activities, potentially impacting revenue forecasts and margin strength. However, the Group operates as a multi-disciplinary engineering consultancy with a diversified project portfolio, which provides a level of resilience and helps mitigate short-term volatility arising from external events. The Group's conservative approach to estimates and revenue recognition seeks to factor in these uncertainties appropriately. As at the reporting date, based on management's initial assessment, the Group does not expect any material impact on the financial statements as at, and for the period ended 30 September 2026. The Group is proactively implementing risk management strategies to safeguard stakeholder interests.

5 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.

6 Certain expenses amounting to Rs. 52.04 lakhs disclosed under 'Other Expenses' in the results for the quarter ended 30 June 2026 have been reclassified as 'Cost of Sales' in the current quarter to better reflect the nature of such costs. Comparative figures for the quarter ended 30 June 2026 have been regrouped accordingly. The reclassification has no impact on profit, earnings per share, cash flows, or shareholders' equity.

7 Previous year / periods figures have been regrouped wherever considered necessary.

**Date: 13th November 2026**
**Place: Gurugram**

**Abhishek Dalmia**
**Executive Chairman**
**DIN : 00011958**