

To, 28.10.2024

Listing Department

Listing Department

BSE Limited

National Stock Exchange of India Limited

25th Floor, P. J. Towers,

Exchange Plaza, C-1, Block G,

Dalal Street.

Bandra Kurla Complex, Bandra East,

Mumbai - 400 001.

Mumbai - 400 051.

Scrip Code: 505368

Scrip Code: SEMAC

Dear Sir / Madam,

Sub: Standalone and Consolidated Audited Financial Results for the quarter and Half year ended 30th September, 2024

We wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 28th October 2024 has inter alia approved the:

- 1. Audited Financial Statements (Standalone and Consolidated) for the quarter ended 30th September, 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.

The meeting of the Board of Directors commenced at 10:00 A.M. and concluded at 4:00 P.M.

You are requested to take the above on record.

For Semac Consultants Limited

AAKRITI Digitally signed by AAKRITI GUPTA GUPTA 16:05:35 +05'30'

Date: 2024.10.28

Aakriti Gupta

Company Secretary and Compliance Officer

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



Independent Auditor's Limited Review Report on Quarter and Six Month ended as at 30th September 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 subsidiaries together referred to as "the group") and its share of loss of its Associate, for the quarter and Six month ended on 30th September 2024, the consolidated statements of assets and liabilities as at 30th September 2024 and the consolidated statement of cash flow for the six month ended at 30th September 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 or 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 procedure in accordance with the Circular No. CIR/CFD/CMD 1/4412019 dated March 29, 2019 issued by the SEBI under regulation 33(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, as amended, to the extent applicable.

- 4. The Statement includes the results of following entity:
 - Semac and Partner LLC(Subsidiary incorporated in Muscat, Oman)
 - Semac Construction Technologies India LLP Associate, India
- 5. Based on our review conducted and procedure 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 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 Companies Act,2013,as amended read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclose 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 Matter

6. The Statement includes financial results of one subsidiary of 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 reflect total assets of Rs.1970.66 lakhs as at September 30, 2024, Total Revenue of Rs.428.76 lakhs and Rs.871.14 lakhs, Total Net profit and other comprehensive income of Rs.29.84 lakhs and Rs.65.00 lakhs for the quarter ended on 30 September 2024 and for the period ended six months as on 30th September 2024 respectively and net cash flow of Rs.31.39 lakhs for the period ended six months as on 30th September 2024, as considered in the statement. Our conclusion on the consolidated unaudited consolidated financial results, and our report in terms of regulation 33 of the Regulation read with SEBI circular, in so far as it related 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 S S KOTHARI MEHTA & CO. LLP

Chartered Accountants

Firm Registration No. 000756N/N500441

Place: New Delhi Date: 28-10-2024

UDIN: 24095960BKFAIA9211

(Neeraj Bansal)

Partner

Membership No. 095960



(Formerly Known as Revathi Equipment Limited)

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050 CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

	STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIA		2024
l.No.	Particulars	As at September 30, 2024	As at March 31, 20
1	Non - current assets	Unaudited	Audited
	(a) Property, plant and equipment		
	(b) Right of use assets	129.42	15.
	(c) Intangible assets	370.14	42
	(d) Intangible Assets under development	1.44	
	(e) Investment Property	87.31	8
	(f) Financial assets	1,662.65	1,66
	(i) Investments		- 100
	(ii) Other financial assets	100.00	10
	(g) Current tax assets (net)	143.89	5
	(h) Deffered tax asset	829.09	82
	(ii) Defiered tax asset	401.02	52
	Total Non- Current Assets		
2	Current assets	3,724.95	3,840
	(a) Financial assets		
	(i) Investments		
	(ii) Trade receivables	-	
		3,379.08	3,420
	(iii) Cash and cash equivalents	575.52	716
	(iv) Bank balance other than (iii) above	3,787.12	3,482
	(v) Loans	3.71	3,467
	(vi) Other financial assets	3,328.91	
- 1	(b) Current tax assets (net)	327.58	4,156
- 1	(c) Other current assets	3,781.98	193
-	Total Current Assets		3,907
_	Total Assets	15,183.91 18,908.87	15,886
1	EQUITY	18,508.87	19,727
	(a) Equity share capital		
	(b) Share issued pending allotment	306.69	306
	(c) Other equity	5.04	5
- 1	Total Equity	7,077.90	7,624
		7,389.63	7,936.
2 1	Non-controlling interest	458.59	426
3 1	LIABILITIES	130.33	420
r	Non - current liabilities		
- 1	(a) Financial liabilities		
	(i) Lease liabilities		
	(ii) Other financial liability	304.85	360.
	(b) Provisions	183.33	226.
Т	otal Non Current Liabilities	488.18	
C	Current liabilities	400.18	586.
	(a) Financial liabilities		
	(i) Borrowings		
	(ii) Lease liabilities	3,771.26	1,469.
	(iii) Trade payables	102.13	93.3
			33
	- Due to Micro and Small Enterprises		
	- Due to Medium Enterprises		2.0
	- Due to other than Micro and Small Enterprises	2,647.76	2.3
	(iv) Other financial liabilities		4,311.
	(b) Provisions	1,572.56	1,710.3
	(c) Other current liabilities	139.06 2,339.72	139.0
		7 339 77	2 050 /
	otal Current Liabilities OTAL-EQUITY AND LIABILITIES	10,572.48	3,050.0 10,777.2

Date: 28th October 2024

Place: Gurugram

Abhishek Dalmia **Executive Chairman** DIN: 00011958



(Formerly Known as Revathi Equipment Limited)

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050 CIN:L29120TZ1977PLC000780 Phone: +91-4226655116

	STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL I		Quarter ended		Siy month	30, 2024	CONTRACT OF
		September	June	Septmeber	Six month September	September	Year Ended
r.No.	Particulars	30, 2024	30, 2024	30, 2023	30, 2024	30, 2023	March 31, 2024
1	Income	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from operations	020000000000000000000000000000000000000				- Industried	Auditeu
	Other income	3,251.71	2,098.26	2,287.36	5,349.97	7,498.37	12,748.6
	Total income	73.58	68.42	72.55	142.00	419.94	554.6
2	Expenses	3,325.29	2,166.68	2,359.91	5,491.97	7,918.31	13,303.3
	(a) Cost of services	2510.76					
	(b) Employee benefits expenses	2,518.76	1,397.12	1,442.44	3,915.88	5,342.00	11,635.1
	(c) Finance costs	591.59	619.39	763.96	1,210.98	1,691.55	2,986.2
	(d) Depreciation and amortization expenses	133.29	100.47	29.23	233.76	68.98	182.4
	(e) Other expenses	41.06	42.84	43.26	83.91	78.44	174.0
	Total expenses	208.13	236.61	349.67	444.74	716.19	1,586.0
3	Profit/(Loss) before Tax and Share of Profit/(Loss) of Associates	3,492.83	2,396.43	2,628.56	5,889.26	7,897.16	16,563.9
	Share of Profit/(Loss) of Associates	(167.55)	(229.75)	(268.65)	(397.30)	21.15	(3,260.6
- 1	Profit / (loss) before tax	0.06	(80.0)	(0.78)	(0.02)	(7.80)	(12.7
	Tax expense -Current Tax	(167.49)	(229.83)	(269.43)	(397.32)	13.35	(3,273.3
- 1	-Deferred Tax	9.81	4.67	(21.51)	14.48	12.01	
	-Tax adjustment for Earlier Years	119.65	1.77	83.14	121.42	42.01	60.8
5 1	Net Profit after tax		-	-	121.42	106.56	(97.4
	Other comprehensive income	(296.95)	(236.28)	(331.05)	(533.23)	(135.33)	(48.0)
				(202.00)	(333.23)	(135.22)	(3,188.7)
1	(i) Items that will not be reclassified to profit or loss	(7.23)	(1.42)	6.51	(8.65)	2.00	
B ((ii) Income tax relating to items that will not be reclassified to profit or loss i) Items that will be reclassified to profit or loss	(0.36)	0.36	(1.64)	(0.03)	2.68	(8.45
1	ii) Income tay relating to items that will be and the	6.32	20.84	(30.24)	27.16	(0.68)	2.13
è	ii) Income tax relating to items that will be reclassified to profit or loss Other Comprehensive Income/(Loss) for the period			(00.21)	27.10	(32.55)	(48.97
7 T	Total comprehensive income for the period	(1.27)	19.78	(25.37)	18.50	(20.55)	
8 P	Profit or Loss attributable for the Period to	(298.22)	(216.50)	(356.42)	(514.72)	(30.55)	(55.30
F	Equity holders of the company			(000.12)	(314.72)	(165.76)	(3,244.02
N	Non Controlling Interest	(307.40)	(248.38)	(349.89)	(555.78)	/202 751	
9 0	Other Comprehensive Income	10.45	12.10	18.83	22.55	(181.76)	(3,233.17
F	equity holders of the company			20.05	22.55	46.54	44.46
N	Non Controlling Interest	-3.48	12.48	(14.80)	9.00	(40.40)	
10 T	otal Comprehensive Income	2.21	7.29	(10.58)		(19.16)	(38.17
E	quity holders of the company			(10.50)	9.50	(11.39)	(17.14
N	Ion Controlling Interest	(298.22)	(216.50)	(364.68)	(C1 4 72)	(000 000)	
11 D	Paid-up oguits share as it 1 (5	- 1	(220.50)	8.25	(514.72)	(200.91)	(3,271.34)
12 0	aid-up equity share capital (Face Value of Rs. 10.00/- each)	311.73	311.73	311.73	-	35.15	27.32
12 0	Other equity		311.73	311.73	311.73	311.73	311.73
3 E	arnings Per Share face value Rs.10.00/ each	1000					7,624.88
14 6	asic (Amt in Rs.) (EPS non annualised except for the year ended results) arnings Per Share face value Rs.10.00/ each	(9.53)	(7.58)	(10.62)	(17.11)	(4.34)	(102.29)
D	iluted (Amt in Rs.) (EPS non annualised except for the year ended results)	(9.53)	(7.58)	(10.62)	(17.11)	(4.34)	(102.29)

Date: 28th October 2024 Place: Gurugram

Abhishek Dalmia Executive Chairman DIN: 00011958



(Formerly Known as Revathi Equipment Limited)
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050
CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

	STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE	SIX MONTH ENDED SEPTEMBER S	GRAN CANA		
	Particulars	Half year ender 30th September 2024			
A.	Cash Flow from Operating Activities				
	Net Profit before tax				
	Adjustments:	(397.32	2) :		
	Depreciation and amortization				
	Sundry halances (provision no leave	83.91			
	Sundry balances/provision no longer required written back Provision for expected credit loss		(15		
	Finance cost		11		
	The state of the s	233.76			
	Interest income	(111.70			
	Interest Income others		1		
	Dividend Income	(2.25			
	FCTR - Exchange Gain/(Loss)				
	Foreign currency fluctuation	(0.27)) (1		
	Income from investments	17.89	1 (
	Share of Loss from SCTILLP		(4		
		0.02			
	Loss on sale of tangibe assets and assets written off				
	(Profit) on sale of tangibe assets and assets written off				
	Operating profit before working capital changes	(7.56)	,		
	Adjustments for working capital changes :	(183.51)	(7		
	(Increase)/ decrease in trade receivables				
	(Increase)/ decrease in loans and other current assets	47.31	3,12		
	(Increase)/ decrease in other financial assets	0.30			
	Increase / (decrease) in other financial assets	829.52	(62		
	increase/ (decrease) in other current asset	125.16	The same		
	Increase/ (decrease) in Current tax asset	123:10	36		
	Increase/ (decrease) in Non current asset	(mm = 1)	3		
	Increase/ (decrease) in trade payables	(87.51)			
	Increase/ (decrease) in provisions	(1,663.98)	(1,696		
	Increase/ (decrease) in other financial liabilities	133.36	57		
	Increase/ (decrease) in other infancial habilities	(138.08)	88		
- 1	Increase/ (decrease) in other current liabilities	(710.91)	(3,065		
	Cash Generated from Operations	(1,648.34)			
	Direct taxes (paid)/refundable (net)		(1,794		
	Net Cash from Operating activities	(327.58)	(53		
8 1	Cash Flow from Investing Activities	(1,975.92)	(1,848		
	Purchase of tangible & intangible assets				
	Proceeds from sale of tangible assets	(1.64)	(132		
	Fixed deposits made	7.56	2		
	Purchase of investments	(304.14)	(67		
- 1	Purchase of investments	,/			
	Proceeds from sale of investments		(400		
	Dividend received	-	1,406		
	Interest Received		0		
	Profit on sale of investment	111.70	140		
	Net Cash (used in)/generated from Investing Activities	-			
- 1	Cash Flow from Financing Activities	(186.53)	951		
	Proceeds ((Decreases)) (Constitution)		552		
	Proceeds /(Repayment) from Short term Borrowings	2,301.40	533		
- 1	Dividend paid	2,301.40	523.		
1	Proceeds / (Repayment) of Short term Borrowings				
F	Proceeds (Repayment) of borrowings to related party	0.30	3.		
	Renavment of principal on less that the		500.		
1	Repayment of principal on lease liability	(46.48)			
1	Payment of Interest on lease libilities	Activities and the second seco	(38.		
	Finance Cost	(20.79)	(24.		
1	Net cash from / (used in) financing activities	(212.97)	(44.		
I	Net increase in cash and cash equivalents (A+B+C)	2,021.45	919.		
0	Cash and cash equivalents (Opening Balance)	(141.00)	22.		
10	Cash and cash equivalents (Closing Balance)	716.52	707.3		
1	and survivalents (closing Balance)	575.52	730.		
-		5.532	730		
C	Components of Cash & Cash Equivalents	Half.			
			Half year ende		
			30th September		
В	alances with banks	2024	2023		
	in Current Accounts				
		566.19	461.7		
	On cash credit accounts	555.15	401.7		
-	Deposits with original maturity of less than 3 months				
-	in a marting of less trial 3 months				
-	Cash on hand	-	262.4		
-	Cash on hand Cheques in hand	9.34	262.4 6.0		

Date:

28th October 2024

Place:

Gurugram

Abhishek Dalmia Executive Chairman DIN: 00011958

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(Formerly Known as Revathi Equipment Limited)

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050 CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

(Rs. In Lakhs)

NOTES TO UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2024

- The above results have been reviewed by Audit Committee at its meeting held on 28th October, 2024 and subsequently approved and taken on record by the Board of Directors at its meeting held on 28th October, 2024. The Statutory Auditor has reviewed the results for the quarter ended 30th September, 2024 and issued an
- The company operates in single operating segment of Engineering, Construction and Design Services. The financial results for the quarter September 30, 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
- 3. The pre-merger shareholding is 30,66,943 equity shares and post merger shareholding will be 31,17,308 equity shares. The additional 50,365 equity shares were allotted on 19th June 2024. The same are appearing on MCA records. Listing approval of these shares has been received on 5th August, 2024, the basic & diluted earning per share has been calculated considering the additional shares.
- 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 Companies are in the process of giving effect to the scheme as per the chronology provided for in the scheme.
- The consolidated financial results include the results of one associate and one subsidiary company.
- Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmi **Executive Chairman** DIN: 00011958

Date: 28th October 2024 Gurugram



Independent Auditor's Limited Review Report on Quarter and Six Month ended as at 30th September 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 and half year ended on 30th September 2024, the standalone statements of assets and liabilities as at 30th September 2024 and the standalone statement of cash flow for the six month ended at 30th September 2024 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 or 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. 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S S KOTHARI MEHTA & CO. LLP

Chartered Accountants

rm Registration No. 000756N/N500441

Place: New Delhi Date: 28-10-2024

UDIN: 24095960BKFAIB 2535

(Neeraj Bansal)

Partner

Membership No. 095960



(Formerly Known as Revathi Equipment Limited)
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050 CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

		As at	
.No.	Particulars		As at
		September 30, 2024	March 31, 2024
1	Non - current assets	Unaudited	Audited
	(a) Property, plant and equipment	407.44	
	(b) Right of use assets	127.42	154
	(c) Intangible assets	370.14	425
	(d) Intangible Assets under development	1.44	1.
	(e) Investment Property	87.31	87.
	(f) Financial assets	1,662.65	1,662
	(i) Investments		
	(ii) Other financial assets	106.63	106
	(g) Current tax assets (net)	143.89	56.
	(h) Deffered tax asset	829.09	829
	In a control of the asset	401.02	522.
2	Total Non- Current Assets	3,729.57	3,845.
2	Current assets		3,043
	(a) Financial assets		
	(i) Investments		
	(ii) Trade receivables	2,273.62	2 210
	(iii) Cash and cash equivalents	14.85	2,310.
	(iv) Bank balance other than (iii) above	3,530.24	197.
	(v) Loans	0.84	3,231
	(vi) Other financial assets	3,342.75	1.
- 1	(b) Current tax assets (net)		4,169
	(c) Other current assets	380.32	287.
	Total Current Assets	3,739.20	3,851.
	Total Assets	13,281.84	14,049.
l	EQUITY	17,011.41	17,895.
	(a) Equity share capital		
	(b) Share issued pending allotment	306.69	306.
	(c) Other equity	5.04	5.0
- 1	Total Equity	6,076.16	6,683.
		6,387.89	6,994.
	LIABILITIES		
1	Non - current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	201.55	
	(ii) Other financial liability	304.86	360.
	(b) Provisions		
		56.33	81.3
ין	otal Non Current Liabilities	361.19	441.5
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings		
	(ii) Lease liabilities	3,771.26	1,469.8
	(iii) Trade payables	102.13	93.2
	 Due to Micro and Small Enterprises Medium Enterprises 	-	
		-	2.3
	- Due to other than Micro and Small Enterprises	2,638.32	4,311.8
	(iv) Other financial liabilities	1,402.95	1,523.9
	(b) Provisions	139.06	139.0
-	(c) Other current liabilities	2,208.62	2,918.5
	otal Current Liabilities	10,262.34	
	OTAL-EQUITY AND LIABILITIES	17,011.41	10,458.8

Date: 28th October 2024

Place: Gurugram

Abhishek Dalmia **Executive Chairman** DIN: 00011958



(Formerly Known as Revathi Equipment Limited) Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050 CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

Cash Flow from Operating Activities Net Profit before tax Adjustments: Operediation and amortization Sundry balances/provision no longer required written back Provision for expected credit loss finance cool Interest income Interest income Interest income security deposit Unividend Income Interest income from invextments Income from invextment from from Income from		R THE SIX MONTH ENDED SEPTEMBER 30, 2	.024
Net Profit before tax Adjustments: Opercelation and amortization Opercelation for expected credit loss Frovision for expected credit loss Interest income Interest income security deposit Opercelation Opercelatio	Particulars		Half year ended September 20
Net Profit before tax Adjustments: Opercelation and amortization Opercelation for expected credit loss Frovision for expected credit loss Interest income Interest income security deposit Opercelation Opercelatio	A. Cash Flow from Operating Activities		
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Sundry balances for oversion no longer required written back			
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Finance cost 1.1.7.0	Provision for expected gradit less		
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Dividend Income Cash Cas		(111.70)	
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Increase decrease in loans and other current assets 36.78 3.26	Operating profit before working capital changes	(276.96)	12.0
(Increase) decrease in loans and other current assets 30.00 10	Adjustments for working capital changes:	(270.50)	(34
Company Comp	(Increase)/ decrease in trade receivables	26.70	
Increase decrease in other financial assets 829.52 (62	(Increase)/ decrease in loans and other current assets		3,20
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Increase/ (decrease) in provisions (1,387.58) (1,69	Increase/ (decrease) in trade payables	3.1	(
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Components of Cash & Cash Equivalents Components of Cash & Cash Equivalents Half year ended 30th September 2024 Half year ended 30th September 2024 March 2023 Balances with banks - in Current Accounts - On cash credit accounts - Deposits with original maturity of less than 3 months Cash on hand Cheques in hand Net Cash & Cash Equivalents	Cash and cash equivalents (Opening Balance)		(147
Components of Cash & Cash Equivalents Half year ended 30th September 2024 Half year ended 30th September 2024 March 2023 Balances with banks - in Current Accounts - On cash credit accounts - Deposits with original maturity of less than 3 months Cash on hand Cheques in hand Net Cash & Cash Equivalents	Cash and cash equivalents (Closing Balance)		150
Balances with banks - in Current Accounts - On cash credit accounts - Deposits with original maturity of less than 3 months Cash on hand Cheques in hand Net Cash & Cash Equivalents September 2024 March 2023 14.78 2. - Cash on Cash Cash Cash Equivalents		14.85	2
Balances with banks - in Current Accounts - On cash credit accounts - Deposits with original maturity of less than 3 months Cash on hand Cheques in hand Net Cash & Cash Equivalents September 2024 March 2023 14.78 2. - Cash on Cash Cash Cash Equivalents	Components of Cash & Cash Equivalents	Half year ended 30th	Year ended 31st
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- On cash credit accounts - Deposits with original maturity of less than 3 months Cash on hand Cheques in hand Net Cash & Cash Equivalents			
- Deposits with original maturity of less than 3 months Cash on hand Cheques in hand Net Cash & Cash Equivalents			
Cash on hand		14.78	2.
Cash on hand	- Deposits with original maturity of less than 3 months		
Net Cash & Cash Equivalents	Cash on hand		
Net Cash & Cash Equivalents		0.08	0.
	Net Cash & Cash Equivalents		

Date: 28th October 2024 Place: Gurugram

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



(Formerly Known as Revathi Equipment Limited) Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050 CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

STATEMENT OF UNAUDITED STANDALONE STATEMENT FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2024 (Rs. In Lakhs) Quarter ended Six months ended Year Ended September lune September Septembe March 30, 2024 30, 2024 30, 2023 Sr.No. 30, 2024 30, 2023 31, 2024 Particulars Unaudited Revenue from operations Unaudited Unaudited Unaudited Unaudited Audited 2.822.94 Other income 1,655.88 1,677.51 6,307.65 4.478.82 10,559.58 58.19 Total income 57 91 58.69 116 11 372.44 491.65 2,881.13 Expenses 1,713.80 1,736.20 4.594.93 6,680.09 11,051.23 (a) Cost of services 2,518.76 1,397.12 1,442.44 3,915.88 5 342 00 11,635.16 (b) Employee benefits expenses 260.85 283.61 (c) Finance costs 354.79 544.47 912.50 1,462.10 130.35 100.47 (d) Depreciation and amortization expenses 29.23 230.82 68.98 182.44 41.01 42.21 (e) Other expenses 42.64 83.23 77.20 171.47 137.89 159.47 Total expenses 208.59 297.35 441.05 1.064 97 Profit / (loss) before tax 3.088.86 1,982.88 2,077.70 5.071.75 6,841.73 14,516.13 (207.73) (269.09) (341.50) Tax expense (476.82) (161.64) (3,464.90) -Current Tax -Deferred Tax (39.77)3.75 119.65 1.77 -Tax adjustment for Earlier Years 83.14 121.42 106.56 (97.46)Profit for the period (55.45) (327.38)(270.86) Other comprehensive income (384.86)(598.24) (268.20)(3,315.74) (i) Items that will not be reclassified to profit or loss (7.23)(ii) Income tax relating to items that will not be reclassified to profit or loss (1.42) 6.51 (8.65)2.68 (8.45)(0.36) 0.36 Other Comprehensive Income for the period (1.64)(0.68)2.13 (7.59)(1.06) Total comprehensive income for the period 4.87 (8.65)2.00 (6.33)(334.97) (271.92)Paid-up equity share capital (Face Value of Rs. 10.00/- each) (379.99) (606.89) (266.20) (3,322.06)9 Other Equity Earnings Per Share face value Rs.10.00/ each 311.73 311.73 311.73 311.73 311.73 311.73 6,683.06 10 Basic (Amt in Rs.) (EPS non annualised except for the year ended results) (10.50)(8.69)(12.35)(19.19)Earnings Per Share face value Rs.10.00/ each (8.60)(106.37)Diluted (Amt in Rs.) (EPS non annualised except for the year ended results) (10.50)(8.69)(12.35)(19.19) (8.60)

(106.37)

Date: 28th October 2024 Place: Gurugram

Executive Chairman DIN: 00011958



(Formerly Known as Revathi Equipment Limited)

Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050 CIN:L29120TZ1977PLC000780

Phone: +91-4226655116

(Rs. In Lakhs)

NOTES TO UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2024

- The above results have been reviewed by Audit Committee at its meeting held on 28th October, 2024 and subsequently approved and taken on record by the Board of Directors at its meeting held on 28th October, 2024. The Statutory Auditor has reviewed the results for the quarter ended 30th September, 2024 and issued an
- 2. The company operates in single operating segment of Engineering, Construction and Design Services. The financial results for the quarter September 30, 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
- 3. The pre-merger shareholding is 30,66,943 equity shares and post merger shareholding will be 31,17,308 equity shares. The additional 50,365 equity shares were allotted on 19th June 2024. The same are appearing on MCA records. Listing approval of these shares has been received on 5th August, 2024, the basic & diluted earning per share has been calculated considering the additional shares.
- 4. 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 Companies are in the process of giving effect to the scheme as per the chronology provided for in the scheme.
- Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia Executive Chairman DIN: 00011958

28th October 2024

Place: Gurugram