



To,

28.10.2024

Listing Department BSE Limited 25 th 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 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 Date: 2024.10.28
16:05:35 +05'30'

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 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 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



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

(Neeraj Bansal)

Partner

Membership No. 095960

Place: New Delhi

Date: 28-10-2024

UDIN: 24095960BKFAIA9211



Semac Consultants Limited
(Formerly Known as Revathi Equipment Limited)
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050
CIN:L29120TZ1977PLC000780
Phone: +91-4226655116

Rs. In Lakhs

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024			
Sl.No.	Particulars	As at September 30, 2024 Unaudited	As at March 31, 2024 Audited
1	Non - current assets		
	(a) Property, plant and equipment	129.42	155.95
	(b) Right of use assets	370.14	425.27
	(c) Intangible assets	1.44	1.51
	(d) Intangible Assets under development	87.31	87.31
	(e) Investment Property	1,662.65	1,662.65
	(f) Financial assets		
	(i) Investments	-	-
	(ii) Other financial assets	100.00	100.00
	(g) Current tax assets (net)	143.89	56.38
	(h) Deffered tax asset	829.09	829.09
		401.02	522.44
	Total Non- Current Assets	3,724.95	3,840.59
2	Current assets		
	(a) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	3,379.08	3,426.40
	(iii) Cash and cash equivalents	575.52	716.52
	(iv) Bank balance other than (iii) above	3,787.12	3,482.97
	(v) Loans	3.71	4.00
	(vi) Other financial assets	3,328.91	4,156.20
	(b) Current tax assets (net)	327.58	193.30
	(c) Other current assets	3,781.98	3,907.14
	Total Current Assets	15,183.91	15,886.53
	Total Assets	18,908.87	19,727.11
1	EQUITY		
	(a) Equity share capital	306.69	306.69
	(b) Share issued pending allotment	5.04	5.04
	(c) Other equity	7,077.90	7,624.88
	Total Equity	7,389.63	7,936.61
2	Non-controlling interest	458.59	426.33
3	LIABILITIES		
	Non - current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	304.85	360.23
	(ii) Other financial liability	-	-
	(b) Provisions	183.33	226.69
	Total Non Current Liabilities	488.18	586.92
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,771.26	1,469.85
	(ii) Lease liabilities	102.13	93.24
	(iii) Trade payables		
	- Due to Micro and Small Enterprises	-	-
	- Due to Medium Enterprises	-	2.30
	- Due to other than Micro and Small Enterprises	2,647.76	4,311.86
	(iv) Other financial liabilities	1,572.56	1,710.35
	(b) Provisions	139.06	139.06
	(c) Other current liabilities	2,339.72	3,050.62
	Total Current Liabilities	10,572.48	10,777.27
	TOTAL-EQUITY AND LIABILITIES	18,908.87	19,727.11

Abhishek Dalmia

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 28th October 2024
Place: Gurugram

ds.



Semac Consultants Limited
(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 RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			Six months ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations						
	Other income	3,251.71	2,098.26	2,287.36	5,349.97	7,498.37	12,748.68
	Total income	73.58	68.42	72.55	142.00	419.94	554.65
2	Expenses	3,325.29	2,166.68	2,359.91	5,491.97	7,918.31	13,303.33
	(a) Cost of services						
	(b) Employee benefits expenses	2,518.76	1,397.12	1,442.44	3,915.88	5,342.00	11,635.16
	(c) Finance costs	591.59	619.39	763.96	1,210.98	1,691.55	2,986.29
	(d) Depreciation and amortization expenses	133.29	100.47	29.23	233.76	68.98	182.44
	(e) Other expenses	41.06	42.84	43.26	83.91	78.44	174.06
	Total expenses	208.13	236.61	349.67	444.74	716.19	1,586.03
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	16,563.98
	Share of Profit/(Loss) of Associates	(167.55)	(229.75)	(268.65)	(397.30)	21.15	(3,260.65)
	Profit / (loss) before tax	0.06	(0.08)	(0.78)	(0.02)	(7.80)	(12.72)
4	Tax expense	(167.49)	(229.83)	(269.43)	(397.32)	13.35	(3,273.37)
	-Current Tax						
	-Deferred Tax	9.81	4.67	(21.51)	14.48	42.01	60.84
	-Tax adjustment for Earlier Years	119.65	1.77	83.14	121.42	106.56	(97.46)
5	Net Profit after tax	-	-	-	-	-	(48.03)
6	Other comprehensive income	(296.95)	(236.28)	(331.05)	(533.23)	(135.22)	(3,188.72)
A	(i) Items that will not be reclassified to profit or loss	(7.23)	(1.42)	6.51	(8.65)	2.68	(8.45)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.36)	0.36	(1.64)	-	(0.68)	2.13
B	(i) Items that will be reclassified to profit or loss	6.32	20.84	(30.24)	27.16	(32.55)	(48.97)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income/(Loss) for the period	(1.27)	19.78	(25.37)	18.50	(30.55)	(55.30)
7	Total comprehensive income for the period	(298.22)	(216.50)	(356.42)	(514.72)	(165.76)	(3,244.02)
8	Profit or Loss attributable for the Period to						
	Equity holders of the company						
	Non Controlling Interest	(307.40)	(248.38)	(349.89)	(555.78)	(181.76)	(3,233.17)
9	Other Comprehensive Income	10.45	12.10	18.83	22.55	46.54	44.46
	Equity holders of the company						
	Non Controlling Interest	-3.48	12.48	(14.80)	9.00	(19.16)	(38.17)
10	Total Comprehensive Income	2.21	7.29	(10.58)	9.50	(11.39)	(17.14)
	Equity holders of the company						
	Non Controlling Interest	(298.22)	(216.50)	(364.68)	(514.72)	(200.91)	(3,271.34)
11	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	-	-	8.25	-	35.15	27.32
12	Other equity	311.73	311.73	311.73	311.73	311.73	311.73
13	Earnings Per Share face value Rs.10.00/ each						
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)	(9.53)	(7.58)	(10.62)	(17.11)	(4.34)	(102.29)
14	Earnings Per Share face value Rs.10.00/ each						
	Diluted (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





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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, 2024			
	Particulars	Half year ended 30th September 2024	Half year ended 30th September 2023
A.	Cash Flow from Operating Activities		
	Net Profit before tax		
	Adjustments:	(397.32)	13.35
	Depreciation and amortization	83.91	78.44
	Sundry balances/provision no longer required written back	-	(151.38)
	Provision for expected credit loss	-	111.40
	Finance cost	233.76	68.98
	Interest income	(111.70)	(140.86)
	Interest Income others	(2.25)	(2.78)
	Dividend Income	-	(0.82)
	FCTR - Exchange Gain/(Loss)	(0.27)	(19.03)
	Foreign currency fluctuation	17.89	(0.19)
	Income from investments	-	(49.39)
	Share of Loss from SCTILLP	0.02	7.80
	Loss on sale of tangible assets and assets written off	-	7.25
	(Profit) on sale of tangible assets and assets written off	(7.56)	(2.13)
	Operating profit before working capital changes	(183.51)	(79.38)
	Adjustments for working capital changes :		
	(Increase)/ decrease in trade receivables	47.31	3,120.84
	(Increase)/ decrease in loans and other current assets	0.30	-
	(Increase)/ decrease in other financial assets	829.52	(624.67)
	Increase/ (decrease) in other current asset	125.16	367.86
	Increase/ (decrease) in Current tax asset	-	36.80
	Increase/ (decrease) in Non current asset	(87.51)	-
	Increase/ (decrease) in trade payables	(1,663.98)	(1,696.80)
	Increase/ (decrease) in provisions	133.36	57.19
	Increase/ (decrease) in other financial liabilities	(138.08)	88.35
	Increase/ (decrease) in other current liabilities	(710.91)	(3,065.06)
	Cash Generated from Operations	(1,648.34)	(1,794.87)
	Direct taxes (paid)/refundable (net)	(327.58)	(53.40)
	Net Cash from Operating activities	(1,975.92)	(1,848.27)
B	Cash Flow from Investing Activities		
	Purchase of tangible & intangible assets	(1.64)	(132.31)
	Proceeds from sale of tangible assets	7.56	2.71
	Fixed deposits made	(304.14)	(67.14)
	Purchase of investments	-	(400.00)
	Proceeds from sale of investments	-	1,406.27
	Dividend received	-	0.82
	Interest Received	111.70	140.86
	Profit on sale of investment	-	-
	Net Cash (used in)/generated from Investing Activities	(186.53)	951.21
C	Cash Flow from Financing Activities		
	Proceeds /(Repayment) from Short term Borrowings	2,301.40	523.75
	Dividend paid	-	-
	Proceeds / (Repayment) of Short term Borrowings	0.30	3.27
	Proceeds (Repayment) of borrowings to related party	-	500.50
	Repayment of principal on lease liability	(46.48)	(38.62)
	Payment of Interest on lease liabilities	(20.79)	(24.73)
	Finance Cost	(212.97)	(44.25)
	Net cash from / (used in) financing activities	2,021.45	919.92
	Net increase in cash and cash equivalents (A+B+C)	(141.00)	22.85
	Cash and cash equivalents (Opening Balance)	716.52	707.35
	Cash and cash equivalents (Closing Balance)	575.52	730.20
	Components of Cash & Cash Equivalents		
		Half year ended 30th September 2024	Half year ended 30th September 2023
	Balances with banks		
	- in Current Accounts	566.19	461.78
	- On cash credit accounts	-	262.40
	- Deposits with original maturity of less than 3 months	9.34	6.03
	Cash on hand	-	-
	Cheques in hand	-	-
	Net Cash & Cash Equivalents	575.52	730.20

Date: 28th October 2024
Place: Gurugram


Abhishek Dalmia
Executive Chairman
DIN : 00011958



Semac Consultants Limited
(Formerly Known as Revathi Equipment Limited)
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050
CIN: L29120TZ1977PLC000780
Phone: +91-4226655116

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

(Rs. In Lakhs)

1. 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 unqualified audited report.
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.
5. The consolidated financial results include the results of one associate and one subsidiary company.
6. Previous year / periods figures have been regrouped wherever considered necessary.

Date: 28th October 2024
Place: Gurugram


Abhishek Dalmia
Executive Chairman
DIN : 00011958



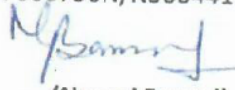
**Independent Auditor's Limited Review Report on Quarter and Six Month ended as at 30th September 2024
Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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 of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 **SS KOTHARI MEHTA & CO. LLP**
Chartered Accountants
Firm Registration No. 000756N/N500441




(Neeraj Bansal)
Partner
Membership No. 095960

Place: New Delhi
Date: 28-10-2024
UDIN: 24095960BKFAIB2535



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Rs. In Lakhs

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024			
Sl.No.	Particulars	As at September 30, 2024 Unaudited	As at March 31, 2024 Audited
1	Non - current assets		
	(a) Property, plant and equipment	127.42	154.59
	(b) Right of use assets	370.14	425.27
	(c) Intangible assets	1.44	1.52
	(d) Intangible Assets under development	87.31	87.31
	(e) Investment Property	1,662.65	1,662.65
	(f) Financial assets	-	-
	(i) Investments	106.63	106.63
	(ii) Other financial assets	143.89	56.38
	(g) Current tax assets (net)	829.09	829.09
	(h) Deffered tax asset	401.02	522.44
	Total Non- Current Assets	3,729.57	3,845.87
2	Current assets		
	(a) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	2,273.62	2,310.40
	(iii) Cash and cash equivalents	14.85	197.51
	(iv) Bank balance other than (iii) above	3,530.24	3,231.03
	(v) Loans	0.84	1.45
	(vi) Other financial assets	3,342.75	4,169.78
	(b) Current tax assets (net)	380.32	287.47
	(c) Other current assets	3,739.20	3,851.72
	Total Current Assets	13,281.84	14,049.36
	Total Assets	17,011.41	17,895.22
1	EQUITY		
	(a) Equity share capital	306.69	306.69
	(b) Share issued pending allotment	5.04	5.04
	(c) Other equity	6,076.16	6,683.06
	Total Equity	6,387.89	6,994.79
2	LIABILITIES		
	Non - current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	304.86	360.23
	(ii) Other financial liability	-	-
	(b) Provisions	56.33	81.33
	Total Non Current Liabilities	361.19	441.56
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,771.26	1,469.85
	(ii) Lease liabilities	102.13	93.24
	(iii) Trade payables		
	- Due to Micro and Small Enterprises	-	-
	- Medium Enterprises	-	2.30
	- Due to other than Micro and Small Enterprises	2,638.32	4,311.86
	(iv) Other financial liabilities	1,402.95	1,523.98
	(b) Provisions	139.06	139.06
	(c) Other current liabilities	2,208.62	2,918.58
	Total Current Liabilities	10,262.34	10,458.87
	TOTAL-EQUITY AND LIABILITIES	17,011.41	17,895.22

Date: 28th October 2024
Place: Gurugram


Abhishek Dalmia
Executive Chairman
DIN : 00011958



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(Formerly Known as Revathi Equipment Limited)
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(Rs. In Lakhs)

STATEMENT OF AUDITED STANDALONE CASH FLOWS FOR THE SIX MONTH ENDED SEPTEMBER 30, 2024

Particulars	Half year ended 30th September 2024	Half year ended 30th September 2023
A. Cash Flow from Operating Activities		
Net Profit before tax		
Adjustments:	(476.82)	(161.64)
Depreciation and amortization	83.23	77.20
Sundry balances/provision no longer required written back	-	(151.38)
Provision for expected credit loss	-	
Finance cost	230.82	68.98
Interest income	(111.70)	(140.86)
Interest Income security deposit	(2.25)	(2.78)
Dividend Income	-	(0.82)
Gain on foreign exchange fluctuation (Net)	(0.27)	(0.19)
Income from investments	-	(49.39)
Share of Loss from SCTILLP	0.02	7.80
Loss on sale of fixed assets (Net)	-	7.25
Operating profit before working capital changes	(276.96)	(345.84)
Adjustments for working capital changes :		
(Increase)/ decrease in trade receivables	36.78	3,201.67
(Increase)/ decrease in loans and other current assets	0.60	2.96
(Increase)/ decrease in other financial assets	829.52	(622.67)
Increase/ (decrease) in other current asset	112.52	385.83
Increase/ (decrease) in current Tax Assets	-	36.80
Increase/ (decrease) in Non- current asset	(87.51)	(1.99)
Increase/ (decrease) in trade payables	(1,387.58)	(1,696.80)
Increase/ (decrease) in provisions	(33.65)	11.56
Increase/ (decrease) in other financial liabilities	(121.03)	81.69
Increase/ (decrease) in other current liabilities	(709.96)	(3,066.87)
Cash Generated from Operations	(1,637.27)	(2,013.67)
Direct taxes (paid)/refundable (net)	(380.32)	-
Net Cash from Operating activities	(2,017.59)	(2,013.67)
B Cash Flow from Investing Activities		
Purchase of tangible & intangible assets	(1.64)	(132.31)
Proceeds from sale of tangible assets	-	0.74
Fixed deposits made	(299.21)	(67.14)
Purchase of investments	-	(400.00)
Proceeds from sale of investments	-	1,406.27
Dividend received	-	0.82
Interest Received	111.70	140.86
Net Cash (used in)/generated from Investing Activities	(189.16)	949.24
C Cash Flow from Financing Activities		
Proceeds / (Repayment) of Short term Borrowings	2,301.40	523.75
Proceeds / (Repayment) of borrowings to related party	-	500.50
Repayment of principal on lease liability	(46.48)	(38.62)
Payment of Interest on lease liabilities	(20.79)	(24.73)
Finance Cost	(210.03)	(44.25)
Net cash from / (used in) financing activities	2,024.10	916.65
Net increase in cash and cash equivalents (A+B+C)	(182.65)	(147.78)
Cash and cash equivalents (Opening Balance)	197.51	150.69
Cash and cash equivalents (Closing Balance)	14.85	2.91
Components of Cash & Cash Equivalents	Half year ended 30th September 2024	Year ended 31st March 2023
Balances with banks		
- in Current Accounts	14.78	2.80
- On cash credit accounts	-	-
- Deposits with original maturity of less than 3 months	-	-
Cash on hand	0.08	0.11
Cheques in hand	-	-
Net Cash & Cash Equivalents	14.85	2.91

Date: 28th October 2024
Place: Gurugram

Abhishek Dalmia
Abhishek Dalmia
Executive Chairman
DIN : 00011958



Semac Consultants Limited

(Formerly Known as Revathi Equipment Limited)

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

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STATEMENT OF UNAUDITED STANDALONE STATEMENT FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2024 (Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			Six months ended		Year Ended
		September 30, 2024 Unaudited	June 30, 2024 Unaudited	Septmeber 30, 2023 Unaudited	September 30, 2024 Unaudited	September 30, 2023 Unaudited	March 31, 2024 Audited
1	Revenue from operations	2,822.94	1,655.88	1,677.51	4,478.82	6,307.65	10,559.58
	Other income	58.19	57.91	58.69	116.11	372.44	491.65
	Total income	2,881.13	1,713.80	1,736.20	4,594.93	6,680.09	11,051.23
2	Expenses						
	(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						
	(c) Finance costs	260.85	283.61	354.79	544.47	912.50	1,162.10
	(d) Depreciation and amortization expenses	130.35	100.47	29.23	230.82	68.98	182.44
	(e) Other expenses	41.01	42.21	42.64	83.23	77.20	171.47
	Total expenses	137.89	159.47	208.59	297.35	441.05	1,064.97
3	Profit / (loss) before tax	3,088.86	1,982.88	2,077.70	5,071.75	6,841.73	14,516.13
4	Tax expense	(207.73)	(269.09)	(341.50)	(476.82)	(161.64)	(3,464.90)
	-Current Tax	-	-	(39.77)	-	-	3.75
	-Deferred Tax	119.65	1.77	83.14	121.42	106.56	(97.46)
	-Tax adjustment for Earlier Years	-	-	-	-	-	(55.45)
5	Profit for the period	(327.38)	(270.86)	(384.86)	(598.24)	(268.20)	(3,315.74)
6	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	(7.23)	(1.42)	6.51	(8.65)	2.68	(8.45)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.36)	0.36	(1.64)	-	(0.68)	2.13
	Other Comprehensive Income for the period	(7.59)	(1.06)	4.87	(8.65)	2.00	(6.33)
7	Total comprehensive income for the period	(334.97)	(271.92)	(379.99)	(606.89)	(266.20)	(3,322.06)
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						
10	Earnings Per Share face value Rs.10.00/ each						6,683.06
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)	(10.50)	(8.69)	(12.35)	(19.19)	(8.60)	(106.37)
11	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

Abhishek Dalmia
Executive Chairman
DIN : 00011958



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

(Rs. In Lakhs)

1. 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 unqualified audited report.
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.semacc consultants.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.
6. Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 28th October 2024
Place: Gurugram