



To

27th May 2025

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
---	--

Sub: Statement of Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended 31st March 2025

In continuation of our letter dated 19th May 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 27th May 2025 has inter alia approved the:

1. Audited Financial Results of the Company, both Standalone and Consolidated, for the quarter and financial year ended 31st March, 2025;
2. Audited Balance Sheet of the Company, both Standalone and Consolidated, for the quarter and financial year ended 31st March, 2025;
3. Audited Cash Flow Statement, both Standalone and Consolidated, for the financial year ended 31st March, 2025; and
4. Reports from the Statutory Auditors of the Company, Messrs. S S Kothari Mehta and Co. LLP, Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results.
5. It is further informed that the Board has not recommended any dividend for the financial year 2024- 2025.
6. Company has decided to postpone raising of Fund matter in the upcoming/Next Board Meeting.

The meeting of the Board of Directors commenced at 09:00 a.m. and concluded at 03:30 p.m.

You are requested to take the above on record.

Thanking You,

For Semac Construction Limited
(Formerly known as Semac Consultants Limited)

AAKRITI GUPTA
Digitally signed by AAKRITI
GUPTA
Date: 2025.05.27 15:35:39
+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@semacconsultants.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

27th May 2025

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
---	--

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. S S Kothari Mehta and Co. LLP, Chartered Accountants have issued the Audit Report on the Standalone & Consolidated Audited Financial Results of the Company for the quarter and year ended on 31st March 2025 with unmodified opinion.

You are requested to take the above on record.

Thanking You,

For Semac Construction Limited

(Formerly known as Semac Consultants Limited)

**AAKRITI
GUPTA**

Aakriti Gupta

Company Secretary and Compliance Officer

Digitally signed by AAKRITI
GUPTA
Date: 2025.05.27 15:36:22
+05'30'

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@semacconsultants.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

SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Consolidated Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of SEMAC CONSTRUCTION LIMITED
(Formerly Known as Semac Consultants Limited)**

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated quarterly and year to date financial results of **Semac Construction Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") and its share of loss of its Associate, for the quarter ended March 31, 2025 and for the year ended March 31, 2025 (the "statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us the statement and based on the consideration of report of other auditor on separate audited financial statements of one associate and one subsidiary which have been furnished to us by the Board of Directors, the aforesaid statement:

- i. Includes the results of the following entity:
 - A) Semac and Partner LLC (Subsidiary incorporated in Muscat, Oman)
 - B) Semac Construction Technologies India Private Limited (Formerly Known as Semac Construction Technologies India LLP)– Associate, India
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net loss and other comprehensive loss and other financial information for the quarter ended March 31, 2025 and of the net loss, other comprehensive loss and other financial information of the Group, and its associate for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group, and its associate in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports are sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Consolidated Financial Results

The statements have been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that give a true and fair view of the net loss and other comprehensive loss and other financial information of the Group, and its associate in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group, and its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group, and its associate and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Directors of the Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the Group, and its associate are responsible for assessing the ability of the Group, and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group, and its associate or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates are responsible for overseeing the financial reporting process of the Group and of its associates.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company, its associate and joint ventures, which are companies incorporated in India, have adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group, and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Group, and its associate to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of one such entity included in the statement of which we are the independent auditor. For the other entities (one associate and one joint venture) included in the statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and one such other entity included in the statement of which we are the independent auditor regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The Statement includes audited financial results of one subsidiary of the company (as mentioned in paragraph 4 above) which has been audited by their auditor and have been furnished to us by the management, whose financial results reflects Group's share of total assets of Rs. 1,337.63 Lakhs as at 31st March 2025, Group's share of total revenue of Rs. 291.19 Lakhs and Rs. 1,154.74 Lakhs and Group's share of total net profit/(loss) after tax of Rs. (41.55) Lakhs and Rs. 19.48 Lakhs for the quarter ended 31st March, 2025 and for the year ended 31st March, 2025 respectively. Our Conclusion on the Statement, and our report in



SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

terms of Regulation 33 of the regulation read with SEBI Circular, in so far as it relates to the aforesaid subsidiary, is based solely on such audited financial information.

The independent auditor's report on the financial statements of one subsidiary has been furnished to us by the management and our opinion on the statement in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of such auditors and the procedure performed under Regulation 33(8) by us as stated in paragraph above.

Our opinion on the statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited nine months figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S S Kothari Mehta & Co. LLP

(Chartered Accountants)

Firm Reg. No. 000756N/N500441



Vivek Raut
(Partner)

Membership No. 097489

Place: Delhi

Date: 27-05-2025

UDIN: 25097489BNUITG5236



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 AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2025			
Sl.No.	Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
1	Non - current assets		
	(a) Property, plant and equipment	118.78	155.95
	(b) Right of use assets	315.02	425.27
	(c) Intangible assets	2.01	1.51
	(d) Intangible Assets under development	-	87.31
	(e) Investment Property	1,662.65	1,662.65
	(f) Financial assets	-	-
	(i) Investments	-	100.00
	(ii) Other financial assets	142.58	56.38
	(g) Current tax assets (net)	1,146.19	829.09
	(h) Deferred tax asset	698.15	522.43
	Total Non- Current Assets	4,085.38	3,840.59
2	Current assets		
	(a) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	4,810.97	3,426.40
	(iii) Cash and cash equivalents	772.58	716.52
	(iv) Bank balance other than (iii) above	5,053.14	3,482.97
	(v) Loans	7.96	4.00
	(vi) Other financial assets	3,496.17	4,156.20
	(b) Current tax assets (net)	178.10	193.30
	(c) Other current assets	3,483.84	3,907.14
	(d) Inventory	176.92	-
	Total Current Assets	17,979.66	15,886.53
	Total Assets	22,065.04	19,727.11
1	EQUITY		
	(a) Equity share capital	311.73	306.69
	(b) Share issued pending allotment	-	5.04
	(c) Other equity	7,075.55	7,624.88
	Total Equity	7,387.29	7,936.61
2	Non-controlling interest	456.99	426.33
3	LIABILITIES		
	Non - current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	247.71	360.23
	(ii) Other financial liability	-	-
	(b) Provisions	201.45	226.69
	Total Non Current Liabilities	449.16	586.92
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,777.95	1,469.85
	(ii) Lease liabilities	109.62	93.24
	(iii) Trade payables	-	-
	- Due to Micro and Small Enterprises	1.64	-
	- Due to Medium Enterprises	-	2.30
	- Due to other than Micro and Small Enterprises	3,854.76	4,311.86
	(iv) Other financial liabilities	1,867.73	1,710.35
	(b) Provisions	137.55	139.06
	(c) Other current liabilities	4,022.35	3,050.62
	Total Current Liabilities	13,771.60	10,777.27
	TOTAL-EQUITY AND LIABILITIES	22,065.04	19,727.11

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 27th May 2025
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 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Sr.No.	Particulars	Quarter ended			Year Ended	
		March 31, 2025 Audited	December 31, 2024 Unaudited	March 31, 2024 Audited	March 31, 2025 Audited	March 31, 2024 Audited
1	Income					
	Revenue from operations	7,329.70	4,604.78	2,498.97	17,284.44	12,748.68
	Other income	200.10	76.52	98.22	418.62	554.65
	Total income	7,529.80	4,681.30	2,597.19	17,703.06	13,303.33
2	Expenses					
	(a) Cost of services & material consumed	5,180.40	3,682.30	2,702.82	12,778.57	11,635.16
	(b) Employee benefits expenses	784.24	647.16	429.70	2,642.38	2,986.29
	(c) Finance costs	166.64	151.99	54.24	552.40	182.44
	(d) Depreciation and amortization expenses	42.95	41.63	46.87	168.49	174.06
	(e) Other expenses	1,460.75	390.51	549.38	2,296.00	1,586.03
	Total expenses	7,634.98	4,913.59	3,783.01	18,437.84	16,563.98
3	Profit/(Loss) before Tax and Share of Profit/(Loss) of Associates	(105.19)	(232.29)	(1,185.82)	(734.78)	(3,260.65)
	Share of Profit/(Loss) of Associates	0.31	(0.81)	(3.85)	(0.50)	(12.72)
	Profit / (loss) before tax	(104.88)	(233.10)	(1,189.67)	(735.28)	(3,273.37)
4	Tax expense					
	-Current Tax	1.53	8.42	10.98	24.44	60.84
	-Deferred Tax	(179.71)	-117.43	451.54	(175.72)	(97.46)
	-Tax adjustment for Earlier Years	-	-	(48.03)	-	(48.03)
		73.30	(124.09)	(1,604.16)	(584.00)	(3,188.72)
5	Net Profit/(loss) after tax					
6	Other comprehensive income					
A	(i) Items that will not be reclassified to profit or loss	(5.28)	21.63	(12.48)	7.69	(8.45)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.33	(3.27)	3.14	(1.94)	2.13
B	(i) Items that will be reclassified to profit or loss	(0.55)	31.04	(15.81)	57.65	(48.97)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income/(Loss) for the period	(4.50)	49.40	(25.15)	63.40	(55.30)
7	Total comprehensive income/(Loss) for the period after tax	68.80	(74.68)	(1,629.31)	(520.60)	(3,244.02)
8	Profit or Loss attributable for the Period to					
	Equity holders of the company	95.67	(134.39)	(1,601.97)	(594.49)	(3,233.17)
	Non Controlling Interest	(22.37)	10.31	(2.19)	10.49	44.46
9	Other Comprehensive Income					
	Equity holders of the company	(4.31)	38.54	(19.62)	43.23	(38.17)
	Non Controlling Interest	(0.19)	10.86	(5.53)	20.18	(17.14)
10	Total Comprehensive Income					
	Equity holders of the company	68.80	(74.68)	(1,621.59)	(520.60)	(3,271.34)
	Non Controlling Interest	-	-	(7.73)	-	27.32
11	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	311.73	311.73	311.73	7,075.55	7,624.88
12	Other equity					
13	Earnings Per Share face value Rs.10.00/ each					
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)	2.35	(3.98)	(51.46)	(18.73)	(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)	2.35	(3.98)	(51.46)	(18.73)	(102.29)

Abhishek Dalmia

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 27th May 2025

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 AUDITED CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025			
	Particulars	Year ended 31st March 2025	Year ended 31st March 2024
A.	Cash Flow from Operating Activities		
	Net Profit before tax	(734.78)	(3,273.37)
	Adjustments:		
	Depreciation and amortization	168.49	174.06
	Sundry balances written off	2.96	-
	Intangible asset under development written off	87.31	-
	GST Balances written off	83.18	-
	Sundry balances/provision no longer required written back	(93.56)	(151.38)
	Provision for ECL	980.61	194.93
	Finance cost	552.40	182.44
	Interest income	(257.50)	(256.20)
	Interest Income others	(4.61)	(4.93)
	Dividend Income	-	(0.82)
	Foreign currency fluctuation	58.21	(29.88)
	Foreign exchange -Gain	(0.57)	0.00
	Profit on sale of investment	-	(49.39)
	Share of Loss from SCTILLP	-	12.72
	Loss on sale of tangible assets and assets written off	0.23	7.21
	(Profit) on sale of tangible assets and assets written off	(7.67)	(2.14)
	Operating profit before working capital changes	834.71	(3,196.76)
	Adjustments for working capital changes :		
	(Increase)/ decrease in trade receivables	(2,370.08)	2,062.50
	(Increase)/ decrease in inventory	(176.91)	-
	(Increase)/ decrease in loans and other current assets	(3.95)	6.36
	(Increase)/ decrease in other financial assets	744.11	312.77
	Increase/ (decrease) in current asset	340.13	(1,303.28)
	Increase/ (decrease) in Non current asset	(86.20)	(3.36)
	Increase/ (decrease) in trade payables	(457.75)	1,254.57
	Increase/ (decrease) in provisions	(19.06)	(47.59)
	Increase/ (decrease) in other financial liabilities	157.39	266.83
	Increase/ (decrease) in other current liabilities	1,065.28	(1,022.53)
	Cash Generated from Operations	27.66	(1,670.50)
	Direct taxes (paid)/refundable (net)	(296.70)	(193.30)
	Net Cash from Operating activities	(269.04)	(1,863.82)
B	Cash Flow from Investing Activities		
	Purchase of tangible & intangible assets	(35.20)	(172.82)
	Proceeds from sale of tangible assets & intangible assets	21.17	2.76
	Fixed deposits made	(2,467.35)	(267.58)
	Fixed deposits redeemed	889.41	-
	Proceeds from sale of investments	-	1,006.27
	Dividend received	-	0.82
	Interest Received	257.50	256.20
	Net Cash (used in)/generated from Investing Activities	(1,334.46)	825.64
C	Cash Flow from Financing Activities		
	Proceeds /(Repayment) from Short term Borrowings	(91.90)	936.49
	Dividend paid	-	(132.78)
	Proceeds / (Repayment) of Short term Borrowings	-	6.36
	Proceeds (Repayment) of borrowings to related party	(600.00)	(1.00)
	borrowings From related party	3,000.00	500.00
	Repayment of lease liability	(135.42)	(126.87)
	Finance Cost	(513.11)	(134.87)
	Net cash from / (used in) financing activities	1,659.56	1,047.32
	Net increase in cash and cash equivalents (A+B+C)	56.06	9.17
	Cash and cash equivalents (Opening Balance)	716.52	707.35
	Cash and cash equivalents (Closing Balance)	772.58	716.52
	Components of Cash & Cash Equivalents	Year ended 31st March 2025	Year ended 31st March 2024
	Balances with banks		
	- in Current Accounts	762.96	707.89
	- On cash credit accounts	-	-
	- Deposits with original maturity of less than 3 months	-	-
	Cash on hand	9.62	8.63
	Cheques in hand	-	-
	Net Cash & Cash Equivalents	772.58	716.52

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 27th May 2025
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 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

1. The above results have been reviewed by Audit Committee at its meeting held on 27th May, 2025 and subsequently approved and taken on record by the Board of Directors at its meeting held on 27th May, 2025. The statutory auditor has reviewed the results for the quarter and year ended 31st March, 2025 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 and year ended 31, March 2025 are being published in the newspaper as per the format prescribed under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The results of the Company are also available on Stock Exchange websites and on the Companies website www.semacconstruction.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 consolidated financial results include the results of one associate and one subsidiary company.
5. Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 27th May 2025

Place: Gurugram

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

Independent Auditor's Report on Standalone Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of SEMAC CONSTRUCTION LIMITED
(Formerly Known as Semac Consultants Limited)**

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and year to date financial results of **Semac Construction Limited** (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 (the "statement"), attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to us the statement:

- i. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive loss and other financial information for the quarter ended March 31, 2025 and of the net loss, other comprehensive loss and other financial information of the Company for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of the statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited nine months figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **SS Kothari Mehta & Co. LLP**
(Chartered Accountants)
Firm Reg. No. 000756N/N500441



Place: Delhi
Date: 27-05-2025
UDIN: 25097489BNUITF2157

A handwritten signature in blue ink, appearing to read 'Vivek Raut'.

Vivek Raut
(Partner)
Membership No. 097489



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 AUDITED STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2025			
Sl.No.	Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
1	Non - current assets		
	(a) Property, plant and equipment	115.57	154.59
	(b) Right of use assets	315.02	425.27
	(c) Intangible assets	2.01	1.52
	(d) Intangible Assets under development	-	87.31
	(e) Investment Property	1,662.65	1,662.65
	(f) Financial assets		
	(i) Investments	7.13	106.63
	(ii) Other financial assets	142.58	56.38
	(g) Current tax assets (net)	1,146.19	829.09
	(h) Deffered tax asset	698.15	522.44
	Total Non- Current Assets	4,089.30	3,845.87
2	Current assets		
	(a) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	3,782.25	2,310.40
	(iii) Cash and cash equivalents	43.09	197.51
	(iv) Bank balance other than (iii) above	4,790.69	3,231.03
	(v) Loans	1.60	1.45
	(vi) Other financial assets	3,510.20	4,169.78
	(b) Current tax assets (net)	241.84	287.47
	(c) Other current assets	3,456.28	3,851.72
	(d) Inventory	176.91	-
	Total Current Assets	16,002.87	14,049.36
	Total Assets	20,092.16	17,895.22
1	EQUITY		
	(a) Equity share capital	311.73	306.69
	(b) Share issued pending allotment	-	5.04
	(c) Other equity	6,077.28	6,683.06
	Total Equity	6,389.02	6,994.79
2	LIABILITIES		
	Non - current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	247.71	360.23
	(ii) Other financial liability	-	-
	(b) Provisions	66.11	81.33
	Total Non Current Liabilities	313.82	441.56
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	3,777.95	1,469.85
	(ii) Lease liabilities	109.62	93.24
	(iii) Trade payables		
	- Due to Micro and Small Enterprises	1.64	-
	- Medium Enterprises	-	2.30
	- Due to other than Micro and Small Enterprises	3,854.76	4,311.86
	(iv) Other financial liabilities	1,673.01	1,523.98
	(b) Provisions	137.55	139.06
	(c) Other current liabilities	3,834.79	2,918.58
	Total Current Liabilities	13,389.33	10,458.87
	TOTAL-EQUITY AND LIABILITIES	20,092.16	17,895.22

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 27th May 2025
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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Sr.No.	Particulars	Quarter ended			Year Ended	
		March 31, 2025 Audited	December 31, 2024 Unaudited	March 31, 2024 Audited	March 31, 2025 Audited	March 31, 2024 Audited
1	Revenue from operations	6,881.72	4,147.38	1,991.97	15,507.92	10,559.58
	Other income	165.41	65.53	84.88	347.04	491.65
	Total income	7,047.13	4,212.91	2,076.85	15,854.96	11,051.23
2	Expenses					
	(a) Cost of services & material consumed	5,180.40	3,682.30	2,702.82	12,778.57	11,635.16
	(b) Employee benefits expenses	384.67	322.31	95.81	1,251.45	1,462.10
	(c) Finance costs	170.55	151.03	54.24	552.40	182.44
	(d) Depreciation and amortization expenses	43.03	41.58	46.14	167.83	171.47
	(e) Other expenses	1,310.53	286.00	383.62	1,893.89	1,064.97
	Total expenses	7,089.17	4,483.22	3,282.63	16,644.14	14,516.13
3	Profit / (loss) before tax	(42.05)	(270.31)	(1,205.78)	(789.18)	(3,464.90)
4	Tax expense					
	-Current Tax	-	-	(3.97)	-	3.75
	-Deferred Tax	(181.65)	(117.43)	451.54	(177.66)	(97.46)
	-Tax adjustment for Earlier Years	-	-	(55.45)	-	(55.45)
5	Profit/(Loss) for the period after tax	139.60	(152.88)	(1,597.90)	(611.53)	(3,315.74)
6	Other comprehensive income					
	(i) Items that will not be reclassified to profit or loss	(5.28)	21.63	(12.48)	7.69	(8.45)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.33	(3.27)	3.14	(1.94)	2.13
	Other Comprehensive Income for the period	(3.95)	18.36	(9.34)	5.76	(6.33)
7	Total comprehensive income/(Loss) for the period after tax	135.64	(134.51)	(1,607.24)	(605.77)	(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
9	Other Equity				6,077.28	6,683.06
10	Earnings Per Share face value Rs.10.00/ each	4.48	(4.90)	(51.26)	(19.62)	(106.37)
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)					
11	Earnings Per Share face value Rs.10.00/ each	4.48	(4.90)	(51.26)	(19.62)	(106.37)
	Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)					

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 27th May 2025

Place: Gurugram



(Rs. In Lakhs)

STATEMENT OF AUDITED STANDALONE CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025			
Particulars		Year ended 31st March 2025	Year ended 31st March 2024
A.	Cash Flow from Operating Activities		
	Net Profit before tax	(789.18)	(3,464.90)
	Adjustments:		
	Depreciation and amortization	167.83	171.47
	Sundry balances written off	2.96	-
	Intangible asset under development written off	87.31	-
	GST Balances written off	83.18	-
	Sundry balances/provision no longer required written back	(79.12)	(151.38)
	Provision for expected credit loss	860.85	1.14
	Finance Cost	552.40	182.44
	Interest Income	(257.50)	(256.20)
	Interest Income security deposit	(4.61)	(4.93)
	Dividend Income	-	(0.82)
	Gain on foreign exchange fluctuation (Net)	(0.57)	0.00
	Income from Investments	-	(49.39)
	Share of Loss from SCTILLP	-	12.72
	Loss on sale of fixed assets (Net)	0.23	7.21
	Operating profit before working capital changes	623.78	(3,552.65)
	Adjustments for working capital changes :		
	(Increase)/ decrease in trade receivables	(2,337.51)	2,150.98
	(Increase)/ decrease in inventory	(176.91)	-
	(Increase)/ decrease in loans and other current assets	(0.15)	5.90
	(Increase)/ decrease in other financial assets	744.22	285.09
	Increase/ (decrease) in other current asset	312.26	(1,173.89)
	Increase/ (decrease) in Non- current asset	(86.20)	(3.36)
	Increase/ (decrease) in trade payables	(457.75)	1,254.57
	Increase/ (decrease) in provisions	(9.04)	(43.39)
	Increase/ (decrease) in other financial liabilities	149.03	279.87
	Increase/ (decrease) in other current liabilities	995.34	(985.42)
	Cash Generated from Operations	(242.94)	(1,782.31)
	Direct taxes (paid)/refundable (net)	(241.84)	(287.47)
	Net Cash from Operating activities	(484.78)	(2,069.77)
B	Cash Flow from Investing Activities		
	Purchase of tangible & intangible assets	(32.78)	(172.82)
	Proceeds from sale of tangible assets	13.50	0.78
	Fixed deposits redeemed	889.41	-
	Fixed deposits made	(2,456.84)	(15.64)
	Proceeds from sale of investments	-	1,006.27
	Dividend received	-	0.82
	Interest Received	257.50	256.20
	Net Cash (used in)/generated from Investing Activities	(1,329.21)	1,075.61
C	Cash Flow from Financing Activities		
	Repayment of Short term Borrowings	(91.90)	936.51
	Repayment of borrowings to related party	(600.00)	(1.00)
	borrowings From related party	3,000.00	500.00
	Dividend paid	-	(132.78)
	Repayment of lease liability	(135.42)	(126.87)
	Finance Cost	(513.11)	(134.87)
	Net cash from / (used in) financing activities	1,659.56	1,040.99
	Net increase in cash and cash equivalents (A+B+C)	(154.42)	46.83
	Cash and cash equivalents (Opening Balance)	197.51	150.69
	Cash and cash equivalents (Closing Balance)	43.09	197.51
Components of Cash & Cash Equivalents		Year ended 31st March 2025	Year ended 31st March 2024
Balances with banks			
	- in Current Accounts	43.01	197.44
	- On cash credit accounts	-	-
	- Deposits with original maturity of less than 3 months		
	Cash on hand	0.08	0.07
	Cheques in hand	-	-
	Net Cash & Cash Equivalents	43.09	197.51



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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

1. The above results have been reviewed by Audit Committee at its meeting held on 27th May, 2025 and subsequently approved and taken on record by the Board of Directors at its meeting held on 27th May, 2025. The statutory auditor has reviewed the results for the quarter and year ended 31st March, 2025 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 and year ended 31, March 2025 are being published in the newspaper as per the format prescribed under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The results of the Company are also available on Stock Exchange websites and on the Companies website www.semacconstruction.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. Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 27th May 2025

Place: Gurugram