

# SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

**Independent Auditor's Limited Review Report on Quarter ended 30<sup>th</sup> June 2025**  
**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 Construction Limited

1. We have reviewed the accompanying statement of unaudited Consolidated 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 June 30, 2025 ("the statement"), prepared and submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement is prepared 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, as amended, 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 Holding Company's management and has been approved by the Board of Directors of Holding Company. 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 Statements 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. The Statement includes the results of following entity:
  - Semac and Partner LLC (Subsidiary incorporated in Muscat, Oman)
  - Semac Construction Technologies India Private Limited (Wholly owned Subsidiary, India)
5. Based on our review conducted and procedures 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 our 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 the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies 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.



# SS KOTHARI MEHTA & CO. LLP

CHARTERED ACCOUNTANTS

6. The Statement includes financial results of one subsidiary of the 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 reflects Total Assets of Rs. 2014.02 lakhs as at June 30, 2025, Total Revenue of Rs. 434.57 lakhs, Total Net Profit of Rs. 9.08 lakhs, Total Comprehensive profit of Rs. 8.67 Lakhs and Net Cash Outflow of Rs.171.21 Lakhs for the quarter ended on June 30, 2025 as considered in the Statement. Our Conclusion on the consolidated unaudited financial results, and our report in terms of Regulation 33 of the regulation read with SEBI Circular, in so far as it relates 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

  
Vivek Raut

(Partner)

Place: New Delhi

Date: 30-07-2025

UDIN: 25097489BNUITT1906



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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025**

Sr.No.	Particulars	Quarter ended		Year Ended	
		June 30, 2025 Unaudited	March 31, 2025 Audited	June 30, 2024 Unaudited	March 31, 2025 Audited
1	<b>Income</b>				
	Revenue from operations	5,157.90	7,329.70	2,098.26	17,284.44
	Other income	170.79	200.10	68.42	418.62
	<b>Total income</b>	<b>5,328.69</b>	<b>7,529.80</b>	<b>2,166.68</b>	<b>17,703.06</b>
2	<b>Expenses</b>				
	(a) Cost of services & material consumed	4,146.09	5,371.66	1,488.06	13,350.99
	(b) Employee benefits expenses	613.37	650.51	566.45	2,333.02
	(c) Finance costs	116.62	166.64	100.47	552.40
	(d) Depreciation and amortization expenses	37.51	42.95	42.84	168.49
	(e) Other expenses	277.28	1,403.22	198.61	2,032.95
	<b>Total expenses</b>	<b>5,190.87</b>	<b>7,634.98</b>	<b>2,396.43</b>	<b>18,437.84</b>
3	<b>Profit/(Loss) before Tax and Share of Profit/(Loss) of Associates</b>	<b>137.82</b>	<b>(105.19)</b>	<b>(229.75)</b>	<b>(734.78)</b>
	Share of Profit/(Loss) of Associates	-	0.31	(0.08)	(0.50)
	<b>Profit / (loss) before tax</b>	<b>137.82</b>	<b>(104.88)</b>	<b>(229.83)</b>	<b>(735.28)</b>
4	<b>Tax expense</b>				
	-Current Tax	1.45	1.53	4.67	24.44
	-Deferred Tax	28.61	(179.71)	1.77	(175.72)
	-Tax adjustment for Earlier Years	-	-	-	-
5	<b>Net Profit/(loss) after tax</b>	<b>107.76</b>	<b>73.30</b>	<b>(236.28)</b>	<b>(584.00)</b>
6	<b>Other comprehensive income</b>				
A	(i) Items that will not be reclassified to profit or loss	1.92	(5.28)	(1.42)	7.69
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.48)	1.33	0.36	(1.94)
B	(i) Items that will be reclassified to profit or loss	(0.41)	(0.55)	20.84	57.65
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Other Comprehensive Income/(Loss) for the period</b>	<b>1.03</b>	<b>(4.50)</b>	<b>19.78</b>	<b>63.40</b>
7	<b>Total comprehensive income/(Loss) for the period after tax</b>	<b>108.80</b>	<b>68.80</b>	<b>(216.50)</b>	<b>(520.60)</b>
8	<b>Profit or Loss attributable for the Period to</b>				
	Equity holders of the company	104.59	95.67	(248.38)	(594.49)
	Non Controlling Interest	3.18	(22.37)	12.10	10.49
9	<b>Other Comprehensive Income</b>				
	Equity holders of the company	1.17	(4.31)	12.48	43.23
	Non Controlling Interest	(0.14)	(0.19)	7.29	20.18
10	<b>Total Comprehensive Income</b>				
	Equity holders of the company	108.80	68.80	(216.50)	(520.60)
	Non Controlling Interest	-	-	-	-
11	<b>Paid-up equity share capital (Face Value of Rs. 10.00/- each)</b>	<b>311.73</b>	<b>311.73</b>	<b>311.73</b>	<b>311.73</b>
12	<b>Other equity</b>				<b>7,075.55</b>
13	<b>Earnings Per Share face value Rs.10.00/ each</b>				
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)	3.46	2.35	(7.58)	(18.73)
14	<b>Earnings Per Share face value Rs.10.00/ each</b>				
	Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	3.46	2.35	(7.58)	(18.73)

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 30th July 2025  
Place: Gurugram



**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025**

1. The above results have been reviewed by Audit Committee at its meeting held on 30th July, 2025 and subsequently approved and taken on record by the Board of Directors at its meeting held on 30th July, 2025. The statutory auditor has reviewed the results for the quarter ended 30 June, 2025 and issued an unqualified review report.
2. The Group operates in single operating segment of Engineering, Procurement and Construction Services. The financial results for the quarter ended 30 June, 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.semaconstruction.com](http://www.semaconstruction.com)
3. During the quarter, on 26th June 2025, the Parent Company has acquired 50% Equity shares from the shareholders of its Associate Company Semac Construction Technologies India Private Limited and the Associate Company became its wholly owned Subsidiary Company.
4. The consolidated financial results include the results of two subsidiary companies.
5. Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 30th July 2025

Place: Gurugram



**Independent Auditor's Limited Review Report on Quarter ended 30<sup>th</sup> June 2025**  
**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 Construction Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Semac Construction Limited** ("the company") for the quarter ended June 30, 2025 ("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.
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



  
**Vivek Raut**  
(Partner)

Membership No. 097489

Place: New Delhi

Date: 30-07-2025

UDIN: 25097489BNUITS5384



# Semac Construction Limited

(Formerly Known as Semac Consultants Limited)

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

CIN:L42900TZ1977PLC000780

Phone: +91-4226655116

(Rs. In Lakhs)

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

Sr.No.	Particulars	Quarter ended		Year Ended	
		June	March	June	March
		30, 2025	31, 2025	30, 2024	31, 2025
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations	4,723.32	6,881.72	1,655.88	15,507.92
	Other income	107.35	165.41	57.91	347.04
	<b>Total income</b>	<b>4,830.67</b>	<b>7,047.13</b>	<b>1,713.80</b>	<b>15,854.96</b>
2	<b>Expenses</b>				
	(a) Cost of services & material consumed	4,146.09	5,371.66	1,488.06	13,350.99
	(b) Employee benefits expenses	253.79	250.93	230.68	942.08
	(c) Finance costs	116.62	170.55	100.47	552.40
	(d) Depreciation and amortization expenses	37.36	43.03	42.21	167.83
	(e) Other expenses	147.95	1,253.00	121.46	1,630.84
	<b>Total expenses</b>	<b>4,701.80</b>	<b>7,089.17</b>	<b>1,982.88</b>	<b>16,644.14</b>
3	<b>Profit / (loss) before tax</b>	<b>128.87</b>	<b>(42.05)</b>	<b>(269.09)</b>	<b>(789.18)</b>
4	<b>Tax expense</b>				
	-Current Tax	-	-	-	-
	-Deferred Tax	28.45	(181.65)	1.77	(177.66)
	-Tax adjustment for Earlier Years	-	-	-	-
5	<b>Profit/(Loss) for the period after tax</b>	<b>100.41</b>	<b>139.60</b>	<b>(270.86)</b>	<b>(611.53)</b>
6	<b>Other comprehensive income</b>				
	(i) Items that will not be reclassified to profit or loss	1.92	(5.28)	(1.42)	7.69
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.48)	1.33	0.36	(1.94)
	<b>Other Comprehensive Income for the period</b>	<b>1.44</b>	<b>(3.95)</b>	<b>(1.06)</b>	<b>5.76</b>
7	<b>Total comprehensive income/(Loss) for the period after tax</b>	<b>101.85</b>	<b>135.64</b>	<b>(271.92)</b>	<b>(605.77)</b>
8	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	311.73	311.73	311.73	311.73
9	Other Equity				6,077.28
10	Earnings Per Share face value Rs.10.00/ each	3.22	4.48	(8.69)	(19.62)
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)				
11	Earnings Per Share face value Rs.10.00/ each	3.22	4.48	(8.69)	(19.62)
	Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)				

*Abhishek Dalmia*

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 30th July 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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025**

1. The above results have been reviewed by Audit Committee at its meeting held on 30th July, 2025 and subsequently approved and taken on record by the Board of Directors at its meeting held on 30th July, 2025. The statutory auditor has reviewed the results for the quarter ended 30 June, 2025 and issued an unqualified review report.
2. The Company operates in a single operating segment of Engineering, Procurement and Construction Services. The financial results for the quarter ended 30 June, 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.semaccconstruction.com](http://www.semaccconstruction.com)
3. During the quarter, on 26th June 2025, the Company has acquired 50% Equity shares from the shareholders of its Associate Company Semac Construction Technologies India Private Limited and the Associate Company became its wholly owned Subsidiary Company.
4. Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia  
Executive Chairman  
DIN : 00011958

Date: 30th July 2025

Place: Gurugram