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LLP Identity No. AAB-7509

Independent Auditor's Limited Review Report on unaudited Standalone financial results for the quarter and half year ended on 30th September 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

To
The Board of Directors,
SEMAC Construction Limited

We have reviewed the accompanying statement of unaudited standalone financial results of SEMAC Construction Limited (the 'Company') for the quarter and half year ended 30th September 2025 (hereinafter referred to as "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under section 133 of Companies Act, 2013 and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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Pune, Gandhidham, Jaipur and Vijayanagar.

Other Matter

The Statement includes comparative figures for the quarter ended 30th June 2025, corresponding quarter and half year ended 30th September 2024, which have been reviewed by the predecessor Statutory Auditors of the Company, where they have expressed an unmodified conclusion vide their report dated 30th July 2025 and 28th October 2024 respectively on those unaudited standalone financial results. The Statement also includes figures for the year ended 31st March 2025, which have been audited by the predecessor Statutory Auditors of the Company, where they have expressed an unmodified opinion vide their report dated 27th May 2025 on such Standalone financial statements.

Our conclusion on the Statement is not modified in respect of the above matter.

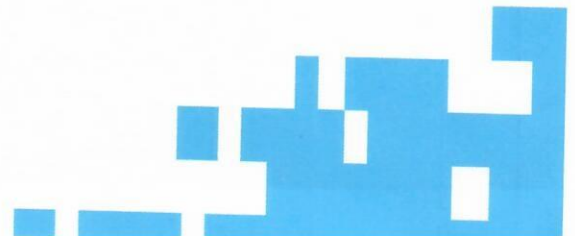
For SURESH SURANA & ASSOCIATES LLP
Chartered Accountants
ICAI Reg. No. 121750W/W-100010

S Jhunjhala

Shyam Sunder Jhunjhunwala
Partner
Membership No. 500204
UDIN: 25500204BMOJZZ3338



Dated: November 05, 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

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

Rs. In Lakhs

Sl.No.	Particulars	As at September 30, 2025 Unaudited	As at March 31, 2025 Audited
1	Non - current assets		
	(a) Property, plant and equipment	108.24	115.57
	(b) Right of use assets	266.66	315.02
	(c) Intangible assets	1.74	2.01
	(d) Intangible Assets under development	-	-
	(e) Investment Property	1,662.65	1,662.65
	(f) Financial assets		
	(i) Investments	7.63	7.13
	(ii) Other financial assets	141.74	142.58
	(g) Current tax assets (net)	1,237.58	1,146.19
	(h) Deferred tax asset	660.32	698.15
	Total Non- Current Assets	4,086.56	4,089.30
2	Current assets		
	(a) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	2,527.24	3,782.25
	(iii) Cash and cash equivalents	37.28	43.09
	(iv) Bank balance other than (iii) above	5,445.00	4,790.69
	(v) Loans	5.35	1.60
	(vi) Other financial assets	4,339.44	3,510.20
	(b) Current tax assets (net)	84.65	241.84
	(c) Other current assets	3,349.81	3,456.29
	(d) Inventory	308.74	176.91
	Total Current Assets	16,097.51	16,002.87
	Total Assets	20,184.07	20,092.16
1	EQUITY		
	(a) Equity share capital	311.73	311.73
	(b) Share issued pending allotment	-	-
	(c) Other equity	6,141.16	6,077.28
	Total Equity	6,452.89	6,389.02
2	LIABILITIES		
	Non - current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	195.42	247.71
	(ii) Other financial liability	-	-
	(b) Provisions	45.84	66.11
	Total Non Current Liabilities	241.26	313.82
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4,615.59	3,777.95
	(ii) Lease liabilities	106.74	109.62
	(iii) Trade payables		
	- Due to Micro and Small Enterprises	1.64	1.64
	- Medium Enterprises	-	-
	- Due to other than Micro and Small Enterprises	3,162.03	3,854.76
	(iv) Other financial liabilities	1,794.76	1,673.01
	(b) Provisions	133.00	137.55
	(c) Other current liabilities	3,676.16	3,834.79
	Total Current Liabilities	13,489.92	13,389.33
	TOTAL-EQUITY AND LIABILITIES	20,184.07	20,092.16

Abhishek Dalmia

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 05th November 2025
Place: Gurugram



Semac Construction Limited
(Formerly Known as Semac Consultants Limited)
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050
CIN: L42900T21977PLC000780
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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2025 (Rs. In Lakhs)

Sr.No.	Particulars	Quarter ended			Six months ended		Year Ended
		September 30, 2025 Unaudited	June 30, 2025 Unaudited	September 30, 2024 Unaudited	September 30, 2025 Unaudited	September 30, 2024 Unaudited	March 31, 2025 Audited
1	Revenue from operations	5,283.15	4,723.32	2,822.94	10,006.47	4,478.82	15,507.92
	Other income	92.13	107.35	58.19	199.48	116.11	347.04
	Total income	5,375.28	4,830.67	2,881.13	10,205.95	4,594.93	15,854.96
2	Expenses						
	(a) Cost of services & material consumed	4,643.46	4,146.09	2,614.45	8,789.55	4,102.51	13,350.99
	(b) Employee benefits expenses	249.60	253.79	204.29	503.39	434.97	942.08
	(c) Finance costs	148.42	116.62	130.35	265.04	230.82	552.40
	(d) Depreciation and amortization expenses	37.94	37.36	41.01	75.30	83.23	167.83
	(e) Other expenses	297.93	147.95	98.75	445.88	220.22	1,630.84
	Total expenses	5,377.35	4,701.80	3,088.86	10,079.16	5,071.75	16,644.14
3	Profit / (loss) before tax	(2.07)	128.87	(207.73)	126.79	(476.82)	(789.18)
4	Tax expense						
	-Current Tax	-	-	-	-	-	-
	-Deferred Tax	15.69	28.45	119.65	44.14	121.42	(177.66)
5	Profit/(Loss) for the period after tax	(17.76)	100.41	(327.38)	82.65	(598.24)	(611.53)
6	Other comprehensive income						
	(i) Items that will not be reclassified to profit or loss	(26.99)	1.92	(7.23)	(25.07)	(8.65)	7.69
	(ii) Income tax relating to items that will not be reclassified to profit or loss	6.79	(0.48)	(0.36)	6.31	-	(1.94)
	Other Comprehensive Income for the period	(20.20)	1.44	(7.59)	(18.76)	(8.65)	5.76
7	Total comprehensive income/(Loss) for the period after tax	(37.96)	101.85	(334.97)	63.89	(606.89)	(605.77)
8	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	311.73	311.73	311.73	311.73	311.73	311.73
9	Other Equity						6,077.28
10	Earnings Per Share face value Rs.10.00/ each						
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)	(0.57)	3.22	(10.50)	2.65	(19.19)	(19.62)
11	Earnings Per Share face value Rs.10.00/ each						
	Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	(0.57)	3.22	(10.50)	2.65	(19.19)	(19.62)

Abhishek Dalmia

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 05th November 2025
Place: Gurugram



STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE SIX MONTH ENDED SEPTEMBER 30, 2025 (Rs. In Lakhs)

Particulars		Half Year ended 30th September 2025	Half year ended 30th September 2024
A.	Cash Flow from Operating Activities		
	Net Profit before tax		
	Adjustments:	126.79	(476.82)
	Depreciation and amortization		
	Sundry balances written off	75.30	83.23
	Provision for expected credit loss	44.80	-
	Finance Cost	110.69	-
	Interest Income	265.04	230.82
	Interest Income security deposit	(179.93)	(111.70)
	Gain on foreign exchange fluctuation (Net)	(2.20)	(2.25)
	Share of Loss from SCTILLP	(0.54)	(0.27)
	Profit on sale of Fixed Assets (Net)	-	0.02
	Lease liability written back	(1.80)	-
	Operating profit before working capital changes	(11.40)	-
	Adjustments for working capital changes :	426.75	(276.96)
	(Increase)/ decrease in trade receivables		
	(Increase)/ decrease in Non current tax asset	1,144.32	36.78
	(Increase)/ decrease in inventory	150.45	-
	(Increase)/ decrease in loans and other current assets	(131.82)	-
	(Increase)/ decrease in other financial assets	(3.75)	0.60
	Increase/ (decrease) in other current asset	(871.30)	829.52
	Increase/ (decrease) in Non- current asset	106.48	112.52
	Increase/ (decrease) in trade payables	8.88	(87.51)
	Increase/ (decrease) in provisions	(692.74)	(1,387.58)
	Increase/ (decrease) in other financial liabilities	(49.90)	(33.65)
	Increase/ (decrease) in other current liabilities	121.75	(121.03)
	Cash Generated from Operations	(158.63)	(709.96)
	Direct taxes (paid)/refundable (net)	50.49	(1,637.27)
	Net Cash from Operating activities	(84.65)	(380.32)
B	Cash Flow from Investing Activities	(34.16)	(2,017.59)
	Purchase of tangible & intangible assets		
	Proceeds from sale of tangible assets	(16.42)	(1.64)
	Investment made	2.23	-
	Fixed deposits made	(0.50)	-
	Interest Received	(654.31)	(299.21)
	Net Cash (used in)/generated from Investing Activities	179.93	111.70
C	Cash Flow from Financing Activities	(489.07)	(189.16)
	Repayment of Short term Borrowings		
	borrowings From related party	837.63	-
	Repayment of lease liability	-	2,301.40
	Finance Cost	(71.01)	(67.28)
	Net cash from / (used in) financing activities	(249.20)	(210.03)
	Net increase in cash and cash equivalents (A+B+C)	517.42	2,024.09
	Cash and cash equivalents (Opening Balance)	(5.81)	(182.65)
	Cash and cash equivalents (Closing Balance)	43.09	197.51
		37.28	14.85
Components of Cash & Cash Equivalents			
	Balances with banks		
	- in Current Accounts		
	- On cash credit accounts	37.20	14.78
	- Deposits with original maturity of less than 3 months		
	Cash on hand	-	-
	Cheques in hand	0.08	0.08
	Net Cash & Cash Equivalents	37.28	14.85

Date: 05th November 2025
Place: Gurugram


Abhishek Dalmia
Executive Chairman
DIN : 00011958



Semac Construction Limited
(Formerly Known as Semac Consultants Limited)

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

CIN: L42900TZ1977PLC000780

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(Rs. In Lakhs)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2025

1. The above results have been reviewed by Audit Committee at its meeting held on 30th November, 2025 and subsequently approved and taken on record by the Board of Directors at its meeting held on 5th November, 2025. The statutory auditor has reviewed the results for the quarter ended 30th September, 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 and six month ended 30 September, 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. 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. During the period ended, The Board of Directors, at its meeting held on July 30, 2025, approved a Scheme of Amalgamation between Semac Construction Technologies India Private Limited ('transferor company') and Semac Construction Limited (transferee company) and their respective shareholders, under Sections 230 to 232 of the Companies Act, 2013. The Scheme has been filed with the National Company Law Tribunal (NCLT), [Delhi], for approval. The application is currently under consideration by the Hon'ble NCLT. Pending the receipt of necessary approvals from the NCLT and other statutory authorities, no effect of the proposed merger has been given in the financial results for the quarter and half-year ended September 30, 2025.
Upon receipt of the NCLT approval and the Scheme becoming effective, the accounting for the merger will be carried out in accordance with the applicable accounting standards (Ind AS 103 – Business Combinations) and other relevant regulatory requirements.
5. Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 05th November 2025

Place: Gurugram

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LLP Identity No. AAB-7509

Independent Auditor's Limited Review Report on unaudited Consolidated financial results for the quarter and half year ended on 30th September 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

To
The Board of Directors,
SEMAC Construction Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of SEMAC Construction Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter and half year ended 30th September 2025 (hereinafter referred to as "Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, to the extent applicable.

The Statement includes the results of the following entities:

Name of Subsidiaries	Percentage of Holding
Semac Construction Technologies India Private Limited- India	100%
Semac and Partner LLC- Muscat, Oman	65%



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Based on our review conducted and procedure performed as stated above and based on the consideration of the review reports of other auditors referred in 'Other Matters' section below, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under section 133 of Companies Act, 2013 and other accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

We did not review the interim financial results / financial information of one subsidiary (incorporated outside India) included in the unaudited consolidated financial results, whose interim financial results / financial information reflect total revenue of Rs. 446.53 lakhs and Rs. 881.10 lakhs for the quarter and half year ended 30th September 2025 respectively, total net profit of Rs. 27.45 lakhs and Rs. 36.53 lakhs for the quarter and half year ended 30th September 2025 respectively, total comprehensive income of Rs. 48.49 lakhs and Rs. 57.16 lakhs for the quarter and half year ended 30th September 2025 respectively, total cash outflows of Rs. 203.31 lakhs for the half year ended 30th September 2025 and total assets of Rs. 1964.16 lakhs as at 30th September 2025 as considered in the unaudited consolidated financial results. This interim financial results/ financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is solely based on the reports of the other auditors and the procedure performed by us as stated above.

The Statement includes comparative figures for the quarter ended 30th June 2025, corresponding quarter and half year ended 30th September 2024, which have been reviewed by the predecessor Statutory Auditors of the Company, where they have expressed an unmodified conclusion vide their report dated 30th July 2025 and 28th October 2024 respectively on those unaudited consolidated financial results. The Statement also includes figures for the year ended 31st March 2025, which have been audited by the predecessor Statutory Auditors of the Company, where they have expressed an unmodified opinion vide their report dated 27th May 2025 on such consolidated financial results.

Our conclusion on the Statement is not modified in respect of the above matters.

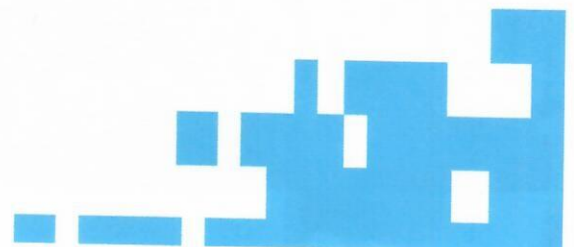
For SURESH SURANA & ASSOCIATES LLP
Chartered Accountants
ICAI Reg. No. 121750W/W-100010

S Jhunjhunwala

Shyam Sunder Jhunjhunwala
Partner
Membership No. 500204
UDIN: 25500204BMOKAA7003



Dated: November 05, 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 CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

Sl.No.	Particulars	As at September 30, 2025 Unaudited	As at March 31, 2025 Audited
1	Non - current assets		
	(a) Property, plant and equipment	115.20	118.78
	(b) Right of use assets	266.65	315.02
	(c) Intangible assets	1.74	2.01
	(d) Intangible Assets under development	-	-
	(e) Investment Property	1,662.65	1,662.65
	(f) Financial assets	-	-
	(i) Investments	-	-
	(ii) Other financial assets	141.74	142.58
	(g) Current tax assets (net)	1,237.58	1,146.19
	(h) Deferred tax asset	674.56	698.15
	Total Non- Current Assets	4,100.12	4,085.38
2	Current assets		
	(a) Financial assets		
	(i) Trade receivables	3,672.25	4,810.97
	(ii) Cash and cash equivalents	595.14	772.58
	(iii) Bank balance other than (iii) above	5,725.19	5,053.14
	(iv) Loans	89.25	7.96
	(v) Other financial assets	4,032.53	3,496.17
	(b) Current tax assets (net)	37.86	178.10
	(c) Other current assets	3,552.77	3,483.83
	(d) Inventory	308.74	176.91
	Total Current Assets	18,013.73	17,979.65
	Total Assets	22,113.85	22,065.04
1	EQUITY		
	(a) Equity share capital	311.73	311.73
	(b) Share issued pending allotment	-	-
	(c) Other equity	7,185.32	7,075.55
	Total Equity	7,497.05	7,387.29
2	Non-controlling interest	489.78	456.99
3	LIABILITIES		
	Non - current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	195.42	247.71
	(b) Provisions	182.95	201.45
	Total Non Current Liabilities	378.37	449.16
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	4,615.59	3,777.95
	(ii) Lease liabilities	106.74	109.62
	(iii) Trade payables		
	- Due to Micro and Small Enterprises	1.64	1.64
	- Due to other than Micro and Small Enterprises	3,163.81	3,854.76
	(iv) Other financial liabilities	1,915.44	1,867.73
	(b) Provisions	133.00	137.55
	(c) Other current liabilities	3,812.41	4,022.35
	Total Current Liabilities	13,748.65	13,771.60
	TOTAL-EQUITY AND LIABILITIES	22,113.85	22,065.04

Abhishek Dalmia

Date: 05th November 2025

Place: Gurugram

Abhishek Dalmia
Executive Chairman
DIN : 00011958



(Rs. In Lakhs)

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2025							
Sr.No.	Particulars	Quarter ended		Six months ended		Year Ended	
		September 30, 2025 Unaudited	June 30, 2025 Unaudited	September 30, 2024 Unaudited	September 30, 2025 Unaudited	September 30, 2024 Unaudited	March 31, 2025 Audited
1	Income						
	Revenue from operations	5,729.67	5,157.90	3,251.71	10,887.57	5,349.97	17,284.44
	Other income	101.48	170.79	73.58	272.27	142.00	418.62
	Total income	5,831.15	5,328.69	3,325.29	11,159.84	5,491.97	17,703.06
2	Expenses						
	(a) Cost of services & material consumed	4,643.46	4,146.09	2,614.45	8,789.55	4,102.51	13,350.99
	(b) Employee benefits expenses	602.10	613.37	535.03	1,215.47	1,101.48	2,333.02
	(c) Finance costs	148.42	116.62	133.29	265.04	233.76	552.40
	(d) Depreciation and amortization expenses	38.10	37.51	41.06	75.61	83.91	168.49
	(e) Other expenses	369.74	277.28	168.99	647.02	367.60	2,032.95
	Total expenses	5,801.82	5,190.87	3,492.82	10,992.69	5,889.26	18,437.85
3	Profit/(Loss) before Tax and Share of Profit/(Loss) of Associates	29.33	137.82	(167.53)	167.15	(397.29)	(734.79)
	Share of Profit/(Loss) of Associates	-	-	0.06	-	(0.02)	(0.50)
	Profit / (loss) before tax	29.33	137.82	(167.47)	167.15	(397.31)	(735.29)
4	Tax expense						
	-Current Tax	4.67	1.45	9.81	6.12	14.48	24.44
	-Deferred Tax	15.61	28.61	119.65	44.22	121.42	(175.72)
	-Tax adjustment for Earlier Years	-	-	-	-	-	-
5	Net Profit/(loss) after tax	9.05	107.76	(296.93)	116.81	(533.21)	(584.01)
6	Other comprehensive income						
A	(i) Items that will not be reclassified to profit or loss	(26.99)	1.92	(7.23)	(25.07)	(8.65)	7.69
	(ii) Income tax relating to items that will not be reclassified to profit or loss	6.79	(0.48)	(0.36)	6.31	-	(1.94)
B	(i) Items that will be reclassified to profit or loss	57.57	(0.41)	6.32	57.16	27.16	57.65
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income/(Loss) for the period	37.37	1.03	(1.27)	38.40	18.51	63.40
7	Total comprehensive income/(Loss) for the period after tax	46.41	108.80	(298.20)	155.21	(514.70)	(520.61)
8	Profit or Loss attributable for the Period to						
	Equity holders of the company	(0.55)	104.59	(307.38)	104.03	(555.76)	(594.50)
	Non Controlling Interest	9.60	3.18	10.45	12.78	22.55	10.49
9	Other Comprehensive Income						
	Equity holders of the company	17.22	1.17	(3.48)	18.39	9.01	43.22
	Non Controlling Interest	20.15	(0.14)	2.21	20.01	9.50	20.18
10	Total Comprehensive Income						
	Equity holders of the company	16.66	105.76	(310.86)	122.42	(546.76)	(551.27)
	Non Controlling Interest	29.75	3.04	12.66	32.79	32.06	30.66
11	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	311.73	311.73	311.73	311.73	311.73	311.73
12	Other equity						7,075.55
13	Earnings Per Share face value Rs.10.00/ each						
	Basic (Amt in Rs.) (EPS non annualised except for the year ended results)	0.29	3.46	(9.53)	3.75	(17.10)	(18.73)
14	Earnings Per Share face value Rs.10.00/ each						
	Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	0.29	3.46	(9.53)	3.75	(17.10)	(18.73)

Abhishek Dalmia

Date: 05th November 2025
Place: Gurugram

Abhishek Dalmia
Executive Chairman
DIN : 00011958

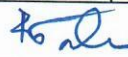


Semac Construction Limited
(Formerly Known as Semac Consultants Limited)
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050
CIN: L42900TZ1977PLC000780
Phone: +91-4226655116

(Rs. In Lakhs)

STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE SIX MONTH ENDED SEPTEMBER 30, 2025			
	Particulars	Half Year ended 30th September 2025	Half year ended 30th September 2024
A.	Cash Flow from Operating Activities		
	Net Profit before tax	167.15	(397.32)
	Adjustments:		
	Depreciation and amortization	75.61	83.91
	Sundry balances written off	100.31	-
	Sundry balances/provision no longer required written back	(22.33)	-
	Provision for ECL	110.69	-
	Finance cost	265.04	233.76
	Interest income	(212.14)	(111.70)
	Interest Income others	(2.20)	(2.25)
	Foreign currency fluctuation	37.55	17.89
	Foreign exchange -Gain	(0.54)	(0.27)
	Share of Loss from SCTILLP	-	0.02
	Lease liability written back	(11.40)	-
	(Profit) on sale of tangibe assets and assets written off	(1.80)	(7.56)
	Operating profit before working capital changes	505.94	(183.51)
	Adjustments for working capital changes :		
	(Increase)/ decrease in trade receivables	927.72	47.31
	(Increase)/ decrease in Non current tax asset	150.45	-
	(Increase)/ decrease in inventory	(131.82)	-
	(Increase)/ decrease in loans and other current assets	(81.30)	0.30
	(Increase)/ decrease in other financial assets	(534.15)	829.52
	Increase/ (decrease) in current asset	(68.94)	125.16
	Increase/ (decrease) in Non current asset	8.88	(87.51)
	Increase/ (decrease) in trade payables	(690.95)	(1,663.98)
	Increase/ (decrease) in provisions	(48.12)	133.36
	Increase/ (decrease) in other financial liabilities	47.71	(138.08)
	Increase/ (decrease) in other current liabilities	(187.60)	(710.91)
	Cash Generated from Operations	(102.18)	(1,648.34)
	Direct taxes (paid)/refundable (net)	(114.57)	(327.58)
	Net Cash from Operating activities	(216.75)	(1,975.94)
B	Cash Flow from Investing Activities		
	Purchase of tangible & intangible assets	(20.45)	(1.64)
	Proceeds from sale of tangible assets & intangible assets	2.23	7.56
	Fixed deposits made	(672.05)	(304.14)
	Interest Received	212.15	111.70
	Net Cash (used in)/generated from Investing Activities	(478.12)	(186.53)
C	Cash Flow from Financing Activities		
	Proceeds /(Repayment) from Short term Borrowings	837.64	2,301.40
	Proceeds / (Repayment) of Short term Borrowings	-	0.30
	Repayment of lease liability	(71.01)	(67.28)
	Finance Cost	(249.20)	(212.97)
	Net cash from / (used in) financing activities	517.43	2,021.45
	Net increase in cash and cash equivalents (A+B+C)	(177.44)	(141.00)
	Cash and cash equivalents (Opening Balance)	772.58	716.52
	Cash and cash equivalents (Closing Balance)	595.14	575.52
	Components of Cash & Cash Equivalents		
		Half Year ended 30th September 2025	Half year ended 30th September 2024
	Balances with banks		
	- in Current Accounts	589.79	566.19
	- On cash credit accounts	-	-
	- Deposits with original maturity of less than 3 months	-	-
	Cash on hand	5.35	9.34
	Cheques in hand	-	-
	Net Cash & Cash Equivalents	595.14	575.52

Date: 05th November 2025
Place: Gurugram


 Abhishek Dalmia
 Executive Chairman
 DIN : 00011958



STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTH ENDED SEPTEMBER 30, 2025

1. The above results have been reviewed by Audit Committee at its meeting held on 5th November, 2025 and subsequently approved and taken on record by the Board of Directors at its meeting held on 5th November, 2025. The statutory auditor has reviewed the results for the quarter and six month ended 30 September, 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 and Six month ended 30 September, 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. 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. During the period ended, The Board of Directors, at its meeting held on July 30, 2025, approved a Scheme of Amalgamation between Semac Construction Technologies India Private Limited ('transferor company') and Semac Construction Limited (transferee company) and their respective shareholders, under Sections 230 to 232 of the Companies Act, 2013. The Scheme has been filed with the National Company Law Tribunal (NCLT), [Delhi], for approval. The application is currently under consideration by the Hon'ble NCLT. Pending the receipt of necessary approvals from the NCLT and other statutory authorities, no effect of the proposed merger has been given in the financial results for the quarter and half-year ended September 30, 2025.
Upon receipt of the NCLT approval and the Scheme becoming effective, the accounting for the merger will be carried out in accordance with the applicable accounting standards (Ind AS 103 – Business Combinations) and other relevant regulatory requirements.
5. The consolidated financial results include the results of two subsidiary companies.
6. Previous year / periods figures have been regrouped wherever considered necessary.

Date: 05th November 2025

Place: Gurugram

Abhishek Dalmia
Executive Chairman
DIN : 00011958