



To,

Date: 29th May 2026

Listing Department BSE Limited 25th Floor, P. J. Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 505368	Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai – 400 051. Scrip Code: SEMAC
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Dear Sir / Madam,

Sub: Standalone and Consolidated Audited Financial Results for the quarter and period ended 31st March,2026

We wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 29th May 2026 has inter alia approved the:

1. Audited Financial Statements (Standalone and Consolidated) for the quarter and period ended 31st March 2026;
2. Reports from the Statutory Auditors of the Company, Suresh Surana & Associates LLP, Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results.
3. Re-appointment of Numbertree LLP as the Internal Auditors of the Company for the Financial Year 26-27.

The meeting of the Board of Directors commenced at 10:00 A.M. and concluded 16.45 P.M

You are requested to take the above on record.

This is for your information and records.

For Semac Construction Limited

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@semacconstruction.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

Suresh Surana & Associates LLP

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LLP Identity No. AAB-7509

Independent Auditor's Report on the Quarterly and Annual Audited Consolidated 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

Opinion

1. We have audited the accompanying Consolidated Financial Results of Semac Construction Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the quarter and year ended 31 March 2026 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditor on separate audited financial statements of one subsidiary which have been furnished to us by the Board of Directors, as referred to in paragraph 12 below, the Statement:
 - (i) includes the quarter and annual financial results of the entities listed in Annexure 1;
 - (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit after tax and total comprehensive income and other financial information of the Group for the quarter and year then ended.

Basis for Opinion

3. 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 Statement" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results 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 obtained by us together with the audit evidence obtained by the other auditor in terms of their reports referred to in paragraph 12 of the Other Matter section below, is sufficient and appropriate to provide a basis for our opinion.



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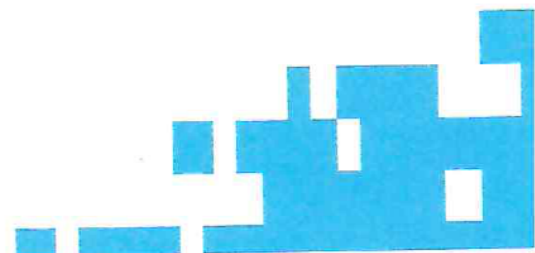
Offices: Mumbai, Chennai, Kolkata, Bengaluru, Navi Mumbai, Surat, Hyderabad, Ahmedabad,
Pune, Gandhidham, Jaipur and Vijayanagar.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group 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. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group, covered under the Act, 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 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 consolidated financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These Consolidated Financial Results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group 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 or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

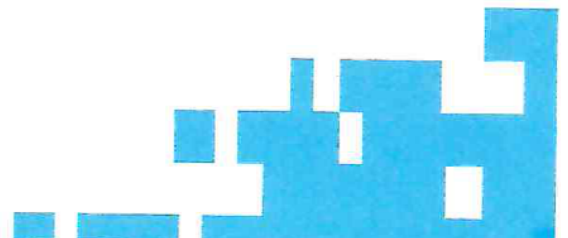
7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act 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 this Statement.
8. 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. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements 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 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, 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 Statement 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 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 represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditor, such other auditor remains responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, 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.
10. 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.
11. We also performed procedures in accordance with SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019, issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the annual financial statements of a subsidiary included in the Statement, whose financial statements reflect total assets of Rs. 2,146.31 lakh as at 31 March 2026; and total revenues of Rs. 430.70 lakh and Rs. 1,729.97 lakh, total net profit/(loss) after tax of Rs. (56.38) lakh and Rs. 30.03 lakh and total comprehensive income of Rs. 19.52 lakh and Rs. 183.55 lakh, and cash flows (net) of Rs. (23.68) lakh and Rs. (92.76) lakh for the quarter and year ended on that date respectively, as considered in the Statement. These annual financial statements have been audited by other auditor whose audit report have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors, and the procedures performed by us as stated in paragraph 11 above.



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

13. The Statement includes the consolidated financial results of the Group for the quarter and year ended 31 March 2025, which were audited by another auditor who expressed an unmodified opinion on those consolidated financial results on 27 May 2025. Our opinion on the statement is not modified in respect of this matter.
14. The Statement includes the consolidated financial results for the quarter ended 31 March 2025, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

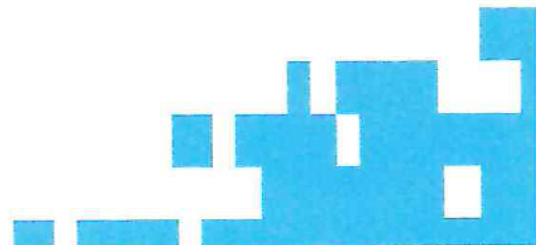
For **Suresh Surana & Associates LLP**
Chartered Accountants
ICAI Reg. No. 121750W/W-100010

S Jhunhwala

Shyam Sunder Jhunjunwala
Partner
Membership No. 500204
UDIN: 26500204WGMBQE5882



Dated: May 29, 2026
Place: Noida



Annexure 1

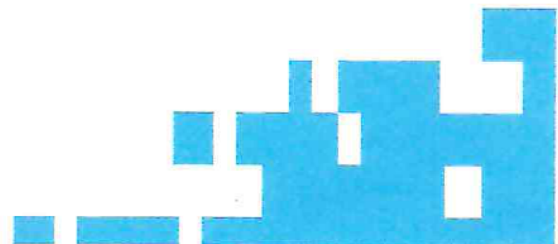
List of entities included in the Statement

Name of the Holding Company

- 1) Semac Construction Limited

Name of subsidiaries

- 1) Semac and Partner LLC (Subsidiary Incorporated in Muscat, Oman)
- 2) Semac Construction Technologies India Private Limited





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, 2026			
Sl.No.	Particulars	As at	As at
		March 31, 2026 Audited	March 31, 2025 Audited
1	Non - current assets		
	(a) Property, plant and equipment	105.36	118.78
	(b) Right of use assets	208.83	315.02
	(c) Other Intangible assets	1.60	2.01
	(d) Investment Property	1,662.65	1,662.65
	(e) Financial assets		
	(i) Investments	-	-
	(ii) Other financial assets	46.51	47.07
	(f) Current tax assets (net)	1,028.20	1,146.19
	(g) Deffered tax asset	812.88	698.15
	(h) Other non current assets	95.51	95.51
	Total Non- Current Assets	3,961.54	4,085.38
2	Current assets		
	(a) Financial assets		
	(i) Trade receivables	3,677.50	4,810.97
	(ii) Cash and cash equivalents	1,027.61	772.58
	(iii) Bank balance other than (ii) above	4,853.84	5,053.14
	(iv) Loans	814.70	7.96
	(v) Other financial assets	2,909.42	2,501.90
	(b) Current tax assets (net)	357.51	178.10
	(c) Other current assets	2,695.42	4,478.10
	(d) Inventory	197.50	176.91
	Total Current Assets	16,533.50	17,979.66
	Total Assets	20,495.04	22,065.04
1	EQUITY		
	(a) Equity share capital	311.73	311.73
	(b) Other equity	7,859.45	7,075.55
	Total Equity	8,171.18	7,387.29
2	Non-controlling interest	521.23	456.99
3	LIABILITIES		
	Non - current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	107.14	247.71
	(b) Provisions	194.15	201.45
	Total Non Current Liabilities	301.29	449.16
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,572.43	3,777.95
	(ii) Lease liabilities	125.76	109.62
	(iii) Trade payables		
	- Due to Micro and Small Enterprises	-	1.64
	- Due to other than Micro and Small Enterprises	4,862.50	3,854.76
	(iv) Other financial liabilities	1,238.62	1,867.73
	(b) Provisions	135.83	137.55
	(c) Other current liabilities	2,566.20	4,022.35
	Total Current Liabilities	11,501.34	13,771.60
	TOTAL-EQUITY AND LIABILITIES	20,495.04	22,065.04

Date: 29th May 2026

Place: Gurugram

Abhishek Dalmia
Executive Chairman
DIN : 00011958



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(Formerly Known as Semac Consultants Limited)

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CIN:L42900TZ1977PLC000780

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(Rs. In Lakhs)

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Sr.No.	Particulars	Quarter ended			Year Ended	
		March 31, 2026 Audited	December 31, 2025 Unaudited	March 31, 2025 Audited	March 31, 2026 Audited	March 31, 2025 Audited
1	Income					
	Revenue from operations	7,486.83	5,895.66	7,329.70	24,270.06	17,284.44
	Other income	70.44	179.87	200.10	522.59	418.62
	Total income	7,557.27	6,075.53	7,529.80	24,792.65	17,703.06
2	Expenses					
	(a) Cost of services & material consumed	6,022.04	4,704.92	5,371.66	19,516.51	13,350.99
	(b) Employee benefits expenses	603.50	600.96	650.51	2,419.93	2,333.02
	(c) Finance costs	95.78	144.70	166.64	505.52	552.40
	(d) Depreciation and amortization expenses	38.15	38.86	42.95	152.61	168.49
	(e) Other expenses	445.02	438.03	1,403.22	1,530.06	2,032.95
	Total expenses	7,204.49	5,927.47	7,634.98	24,124.63	18,437.84
3	Profit/(Loss) before Tax and Share of Profit/(Loss) of Associates	352.78	148.06	(105.19)	668.02	(734.78)
	Share of Profit/(Loss) of Associates	-	-	0.31	-	(0.50)
	Profit / (loss) before tax	352.78	148.06	(104.88)	668.02	(735.28)
4	Tax expense					
	-Current Tax	(11.30)	13.89	1.53	8.71	24.44
	-Deferred Tax	(85.23)	(52.61)	(179.71)	(93.62)	(175.72)
	-Tax adjustment for Earlier Years	(4.36)	29.80	-	25.44	-
5	Net Profit/(loss) after tax	453.67	156.98	73.30	727.49	(584.00)
6	Other comprehensive income					
A	(i) Items that will not be reclassified to profit or loss	(1.13)	(0.77)	(5.28)	(26.98)	7.69
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.29	0.19	1.33	6.79	(1.94)
B	(i) Items that will be reclassified to profit or loss	75.91	20.45	(0.55)	153.52	57.65
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Other Comprehensive Income/(Loss) for the period	75.07	19.87	(4.50)	133.33	63.40
7	Total comprehensive income/(Loss) for the period after tax	528.74	176.85	68.80	860.82	(520.60)
8	Profit or Loss attributable for the Period to					
	Equity holders of the company	473.41	139.52	95.67	716.98	(594.49)
	Non Controlling Interest	(19.74)	17.46	(22.37)	10.51	10.49
9	Other Comprehensive Income					
	Equity holders of the company	48.50	12.71	(4.31)	79.60	43.23
	Non Controlling Interest	26.57	7.16	(0.19)	53.73	20.18
10	Total Comprehensive Income					
	Equity holders of the company	521.91	152.23	68.80	796.58	(551.27)
	Non Controlling Interest	6.83	24.62	-	64.24	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
12	Other equity				7,859.45	7,075.55
13	Earnings Per Share face value Rs.10.00/ each					
	Basic (Rs.) (EPS non annualised except for the year ended results)	14.55	5.04	2.35	23.34	(18.73)
14	Earnings Per Share face value Rs.10.00/ each					
	Diluted (Rs.) (EPS non annualised except for the year ended results)	14.55	5.04	2.35	23.34	(18.73)

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 29th May 2026
Place: Gurugram



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(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, 2026			
	Particulars	Year ended 31st March 2026	Year ended 31st March 2025
A.	Cash Flow from Operating Activities		
	Net Profit before tax	668.02	(734.78)
	Adjustments:		
	Depreciation and amortization	152.61	168.49
	Sundry balances written off	126.74	2.96
	Intangible asset under development written off	-	87.31
	GST Balances written off	-	83.18
	Sundry balances/provision no longer required written back	(25.33)	(93.56)
	Provision for ECL	472.17	980.61
	Finance cost	505.52	552.40
	Interest income	(337.60)	(257.50)
	Interest Income others	(4.46)	(4.61)
	Foreign currency fluctuation	100.93	58.21
	Foreign exchange -Gain	(1.57)	(0.57)
	Lease liability written back	(23.69)	-
	Loss on sale of tangibe assets and assets written off	-	0.23
	(Profit) on sale of tangibe assets and assets written off	(1.90)	(7.67)
	Operating profit before working capital changes	1,631.44	834.71
	Adjustments for working capital changes :		
	(Increase)/ decrease in trade receivables	534.56	(2,370.08)
	(Increase)/ decrease in Non current tax asset	359.83	-
	(Increase)/ decrease in inventory	(20.58)	(176.91)
	(Increase)/ decrease in loans and other current assets	(6.74)	(3.95)
	(Increase)/ decrease in other financial assets	(403.05)	744.11
	Increase/ (decrease) in current asset	1,782.68	340.13
	Increase/ (decrease) in Non current asset	28.28	(86.20)
	Increase/ (decrease) in trade payables	1,006.10	(457.75)
	Increase/ (decrease) in provisions	(36.00)	(19.06)
	Increase/ (decrease) in other financial liabilities	(629.12)	157.39
	Increase/ (decrease) in other current liabilities	(1,430.82)	1,065.28
	Cash Generated from Operations	2,816.58	27.66
	Direct taxes (paid)/refundable (net)	(428.25)	(296.70)
	Net Cash generated from/(used in) Operating activities	2,388.33	(269.04)
B	Cash Flow from Investing Activities		
	Purchase of Tangible & Intangible Assets	(37.11)	(35.20)
	Proceeds from sale of Tangible Assets & Intangible Assets	2.39	21.17
	Fixed Deposits made	199.29	(2,467.35)
	Fixed Deposits redeemed	-	889.41
	Loan & advances given	(800.00)	-
	Interest Received	337.60	257.50
	Net Cash (used in) from Investing Activities	(297.83)	(1,334.46)
C	Cash Flow from Financing Activities		
	Proceeds /(Repayment) from Short term Borrowings	494.48	(91.90)
	Proceeds (Repayment) of borrowings to related party	(1,700.00)	(600.00)
	borrowings From related party	-	3,000.00
	Repayment of lease liability	(153.28)	(135.42)
	Finance Cost	(476.67)	(513.11)
	Net cash generated from / (used in) financing activities	(1,835.47)	1,659.56
	Net increase in cash and cash equivalents (A+B+C)	255.03	56.06
	Cash and cash equivalents (Opening Balance)	772.58	716.52
	Cash and cash equivalents (Closing Balance)	1,027.61	772.58
	Components of Cash & Cash Equivalents		
		Year ended 31st March 2026	Year ended 31st March 2025
	Balances with banks		
	- in Current Accounts	1,026.24	762.96
	- On cash credit accounts		
	Cash on hand	1.37	9.62
	Net Cash & Cash Equivalents	1,027.61	772.58

Abhishek Dalmia

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 29th May 2026
Place: Gurugram



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(Rs. In Lakhs)

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

- 1 The above results have been reviewed by the Audit Committee at its meeting held on 25th May, 2026 and subsequently approved and taken on record by the Board of Directors at its meeting held on 29th May, 2026. The Statutory auditor has reviewed the results for the quarter and year ended 31st March, 2026 and issued an unqualified audited report.
- 2 The Group operates in a single operating segment of Engineering, Procurement and Construction Services. The financial results for the quarter and Year ended 31 March, 2026 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 Company's website www.semacconstruction.com
- 3 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 quarter ended 30th September 2025, The Board of Directors, at its meeting held on July 30, 2025, approved the Scheme of Amalgamation (the Scheme) under Sections 230 to 232 of the Companies Act, 2013 for the merger of Semac Construction Technologies India Private Limited ("Transferor Company") with Semac Construction Limited ("Transferee Company") and their respective shareholders. The proposed Scheme has been filed with the Hon'ble National Company Law Tribunal (NCLT) Bench at Chennai on 29th September 2025. However, as on 31st March 2026, only the First motion application has been approved by Hon'ble National Company Law Tribunal (NCLT). Therefore, no effect of the merger has been given in the financial results for the quarter and year ended March 31, 2026. Upon receipt of the Final 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 Effective November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to gratuity and leave. The Group has assessed the financial implications of these changes which has resulted in increase in employee benefit liability by Rs. 6.06 lakhs. Considering the immaterial impact arising out of an enactment of the new legislation which is an event of non-recurring nature, the Group has presented this incremental amount in employee benefits expenses in the three months period ended December 31, 2025 and year ended March 31, 2026. The Group continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- 6 The Group is closely monitoring the effects of ongoing geopolitical developments in the Middle East on its operations and financial position. The regional uncertainties may affect client relationships, project execution timelines, and supply chain activities, potentially impacting revenue forecasts and margin strength. However, the Group operates as a multi-disciplinary engineering consultancy with a diversified project portfolio, which provides a level of resilience and helps mitigate short-term volatility arising from external events. The Group's conservative approach to estimates and revenue recognition seeks to factor in these uncertainties appropriately. As at the reporting date, based on management's initial assessment, the Group does not expect any material impact on the financial statements as at, and for the year ended 31 March 2026. The Group is proactively implementing risk management strategies to safeguard stakeholder interests.
- 7 The consolidated financial results of the Group includes the results of one wholly owned subsidiary company incorporated in India and one subsidiary company incorporated outside India.
- 8 Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 29th May 2026
Place: Gurugram

Suresh Surana & Associates LLP

2nd Floor, Tower-B

B-37 Sector-1

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LLP Identity No. AAB-7509

Independent Auditor's Report on the Quarterly and Annual Audited Standalone 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

Opinion

1. We have audited the accompanying Standalone Financial Results of Semac Construction Limited ("the Company") for the quarter and year ended 31 March 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit after tax, total comprehensive income and other financial information of the Company for the quarter and year then ended.

Basis for Opinion

3. 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 Statement" 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 ("the ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

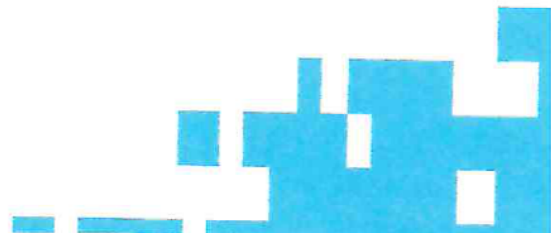
Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement

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Pune, Gandhidham, Jaipur and Vijayanagar.

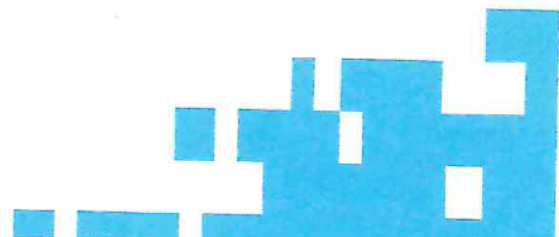


that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. 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.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
8. As part of an audit in accordance with the 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. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements 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 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 Statement 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; and

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
 10. 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

11. The Statement includes the standalone financial results of the Company for the quarter and year ended 31 March 2025, which were audited by another auditor who expressed an unmodified opinion on those standalone financial results on 27 May 2025. Our opinion on the Statement is not modified in respect of this matter.
12. The Statement includes the standalone financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

For **Suresh Surana & Associates LLP**
Chartered Accountants
ICAI Reg. No. 121750W/W-100010

S Jhunhwala

Shyam Sunder Jhunhwala
Partner
Membership No. 500204
UDIN: 26500204FADIIP4242



Dated: May 29, 2026
Place: Noida





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, 2026			
Sl.No.	Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
1	Non - current assets		
	(a) Property, plant and equipment	97.50	115.57
	(b) Right of use assets	208.84	315.02
	(c) Other Intangible assets	1.60	2.01
	(d) Investment Property	1,662.65	1,662.65
	(e) Financial assets		
	(i) Investments	7.63	7.13
	(ii) Other financial assets	46.51	47.07
	(f) Current tax assets (net)	1,028.20	1,146.19
	(g) Deferred tax asset	798.71	698.15
	(h) Other non current assets	95.51	95.51
	Total Non- Current Assets	3,947.15	4,089.30
2	Current assets		
	(a) Financial assets		
	(i) Trade receivables	2,617.24	3,782.25
	(ii) Cash and cash equivalents	275.45	43.09
	(iii) Bank balance other than (ii) above	4,543.86	4,790.69
	(iv) Loans	805.97	1.60
	(v) Other financial assets	3,247.84	2,515.94
	(b) Current tax assets (net)	436.87	241.84
	(c) Other current assets	2,469.60	4,450.55
	(d) Inventory	197.50	176.91
	Total Current Assets	14,594.33	16,002.87
	Total Assets	18,541.48	20,092.16
1	EQUITY		
	(a) Equity share capital	311.73	311.73
	(b) Other equity	6,862.60	6,077.28
	Total Equity	7,174.33	6,389.02
2	LIABILITIES		
	Non - current liabilities		
	(a) Financial liabilities		
	(i) Lease liabilities	107.13	247.71
	(b) Provisions	60.21	66.11
	Total Non Current Liabilities	167.34	313.82
	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2,572.43	3,777.95
	(ii) Lease liabilities	125.77	109.62
	(iii) Trade payables		
	- Due to Micro and Small Enterprises	-	1.64
	- Due to other than Micro and Small Enterprises	4,862.50	3,854.76
	(iv) Other financial liabilities	1,104.50	1,673.01
	(b) Provisions	135.83	137.55
	(c) Other current liabilities	2,398.78	3,834.79
	Total Current Liabilities	11,199.81	13,389.33
	TOTAL-EQUITY AND LIABILITIES	18,541.48	20,092.16

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 29th May 2026
Place: Gurugram



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(Rs. In Lakhs)

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Sr.No.	Particulars	Quarter ended			Year Ended	
		March 31, 2026 Audited	December 31, 2025 Unaudited	March 31, 2025 Audited	March 31, 2026 Audited	March 31, 2025 Audited
1	Revenue from operations	7,056.13	5,477.49	6,881.72	22,540.09	15,507.92
	Other income	95.97	85.14	165.41	380.59	347.04
	Total income	7,152.10	5,562.63	7,047.13	22,920.68	15,854.96
2	Expenses					
	(a) Cost of services & material consumed	6,022.04	4,704.92	5,371.66	19,516.51	13,350.99
	(b) Employee benefits expenses	243.36	252.06	250.93	998.81	942.08
	(c) Finance costs	95.78	144.70	170.55	505.52	552.40
	(d) Depreciation and amortization expenses	37.93	38.70	43.03	151.93	167.83
	(e) Other expenses	295.88	294.39	1,253.00	1,036.16	1,630.84
	Total expenses	6,694.99	5,434.77	7,089.17	22,208.93	16,644.14
3	Profit / (loss) before tax	457.11	127.86	(42.05)	711.75	(789.18)
4	Tax expense					
	-Current Tax	-	-	-	-	-
	-Deferred Tax	(85.26)	(52.64)	(181.65)	(93.76)	(177.66)
	-Tax adjustment for Earlier Years	-	-	-	-	-
5	Profit/(Loss) for the period after tax	542.37	180.50	139.60	805.51	(611.53)
6	Other comprehensive income					
	(i) Items that will not be reclassified to profit or loss	(1.13)	(0.77)	(5.28)	(26.98)	7.69
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.29	0.19	1.33	6.79	(1.94)
	Other Comprehensive Income for the period	(0.84)	(0.58)	(3.95)	(20.19)	5.76
7	Total comprehensive income/(Loss) for the period after tax	541.53	179.92	135.64	785.32	(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
9	Other Equity				6,862.60	6,077.28
10	Earnings Per Share face value Rs.10.00/ each					
	Basic (Rs.) (EPS non annualised except for the year ended results)	17.40	5.79	4.48	25.84	(19.62)
11	Earnings Per Share face value Rs.10.00/ each					
	Diluted (Rs.) (EPS non annualised except for the year ended results)	17.40	5.79	4.48	25.84	(19.62)

Date: 29th May 2026
Place: Gurugram


Abhishek Dalmia
Executive Chairman
DIN : 00011958



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(Rs. In Lakhs)

STATEMENT OF AUDITED STANDALONE CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026			
	Particulars	Year ended 31st March 2026	Year ended 31st March 2025
A.	Cash Flow from Operating Activities		
	Net Profit before tax	711.75	(789.18)
	Adjustments:		
	Depreciation and amortization	151.93	167.83
	Sundry balances written off	71.24	2.96
	Intangible asset under development written off	-	87.31
	GST Balances written off	-	83.18
	Sundry balances/provision no longer required written back	(3.00)	(79.12)
	Provision for expected credit loss	322.60	860.85
	Finance Cost	505.52	552.40
	Interest Income	(337.28)	(257.50)
	Interest Income security deposit	(4.46)	(4.61)
	Gain on foreign exchange fluctuation (Net)	(1.57)	(0.57)
	Profit on sale of Fixed Assets (Net)	(1.90)	-
	Lease liability written back	(23.69)	-
	Loss on sale of fixed assets (Net)	-	0.23
	Operating profit before working capital changes	1,391.14	623.78
	Adjustments for working capital changes :		
	(Increase)/ decrease in trade receivables	842.41	(2,337.51)
	(Increase)/ decrease in Non current tax asset	359.83	-
	(Increase)/ decrease in inventory	(20.58)	(176.91)
	(Increase)/ decrease in loans and other current assets	(4.37)	(0.15)
	(Increase)/ decrease in other financial assets	(797.10)	744.22
	Increase/ (decrease) in other current asset	1,980.95	312.26
	Increase/ (decrease) in Non- current asset	28.28	(86.20)
	Increase/ (decrease) in trade payables	1,006.10	(457.75)
	Increase/ (decrease) in provisions	(34.60)	(9.04)
	Increase/ (decrease) in other financial liabilities	(568.51)	149.03
	Increase/ (decrease) in other current liabilities	(1,433.02)	995.34
	Cash Generated/(used in) from Operations	2,750.53	(242.94)
	Direct taxes (paid)/refundable (net)	(436.91)	(241.84)
	Net Cash generated/(used in) from Operating activities	2,313.62	(484.78)
B.	Cash Flow from Investing Activities		
	Purchase of Tangible & Intangible Assets	(31.79)	(32.78)
	Proceeds from sale of Tangible Assets	2.39	13.50
	Investment made	(0.50)	-
	Fixed Deposits redeemed	-	889.41
	Fixed Deposits made	246.83	(2,456.84)
	Loan & advances given	(800.00)	-
	Interest Received	337.28	257.50
	Net Cash (used in) from Investing Activities	(245.79)	(1,329.21)
C.	Cash Flow from Financing Activities		
	Repayment of Short term Borrowings	494.48	(91.90)
	Repayment of borrowings to related party	(1,700.00)	(600.00)
	borrowings From related party	-	3,000.00
	Repayment of lease liability	(153.28)	(135.42)
	Finance Cost	(476.67)	(513.11)
	Net cash generated from / (used in) financing activities	(1,835.47)	1,659.56
	Net increase in cash and cash equivalents (A+B+C)	232.36	(154.42)
	Cash and cash equivalents (Opening Balance)	43.09	197.51
	Cash and cash equivalents (Closing Balance)	275.45	43.09
	Components of Cash & Cash Equivalents	Year ended 31st March 2026	Year ended 31st March 2025
	Balances with banks		
	- in Current Accounts	275.27	43.01
	- On cash credit accounts		
	Cash on hand	0.18	0.08
	Net Cash & Cash Equivalents	275.45	43.09


Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 29th May 2026
Place: Gurugram



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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

- 1 The above results have been reviewed by the Audit Committee at its meeting held on 25th May, 2026 and subsequently approved and taken on record by the Board of Directors at its meeting held on 29th May, 2026. The Statutory auditor has reviewed the results for the quarter and year ended 31st March, 2026 and issued an unqualified audited report.
- 2 The Company operates in a single operating segment of Engineering, Procurement and Construction Services. The financial results for the quarter and year ended 31 March, 2026 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 Exchanges websites and on the Company's website www.semacconstruction.com
- 3 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 quarter ended 30th September 2025, The Board of Directors, at its meeting held on July 30, 2025, approved the Scheme of Amalgamation (the Scheme) under Sections 230 to 232 of the Companies Act, 2013 for the merger of Semac Construction Technologies India Private Limited ("Transferor Company") with Semac Construction Limited ("Transferee Company") and their respective shareholders. The proposed Scheme has been filed with the Hon'ble National Company Law Tribunal (NCLT) Bench at Chennai on 29th September 2025. However, as on 31st March 2026, only the First motion application has been approved by Hon'ble National Company Law Tribunal (NCLT). Therefore, no effect of the merger has been given in the financial results for the quarter and year ended March 31, 2026. Upon receipt of the Final 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 Effective November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to gratuity and leave. The Company has assessed the financial implications of these changes which has resulted in increase in employee benefit liability by Rs. 6.06 lakhs. Considering the immaterial impact arising out of an enactment of the new legislation which is an event of non-recurring nature, the Company has presented this incremental amount in employee benefits expenses in the three months period ended December 31, 2025 and year ended March 31, 2026. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- 6 Previous year / periods figures have been regrouped wherever considered necessary.

Abhishek Dalmia
Executive Chairman
DIN : 00011958

Date: 29th May 2026
Place: Gurugram