



23rd May 2025

To

Listing Department BSE Limited 25 th Floor, P. J. Towers, Dalal Street, Mumbai – 400 001. Scrip Code: 544246	Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai – 400 051. Scrip Code: RVTH
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Dear Sir/ Madam,

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

In continuation of our letter dated 15th May 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., 23rd May 2025 has inter alia approved the:

1. Audited Financial Results of the Company, both Standalone and Consolidated, for the quarter and financial year ended 31st March, 2025;
2. Audited Balance Sheet of the Company, both Standalone and Consolidated, for the quarter and financial year ended 31st March, 2025;
3. Audited Cash Flow Statement, both Standalone and Consolidated, for the financial year ended 31st March, 2025; and
4. Reports from the Statutory Auditors of the Company, Messrs. S S Kothari Mehta and Co. LLP, Chartered Accountants, on the aforesaid Standalone and Consolidated Financial Results.

It is further informed that the Board has not recommended any dividend for the financial year 2024-2025. The meeting of the Board of Directors commenced at 05:00 p.m. and concluded at 07:00 p.m.

You are requested to take the above on record.

Thanking You,

Sincerely,

For Revathi Equipment India Limited

Nishant Ramakrishnan

Company Secretary and Compliance Officer

Revathi Equipment India Limited
(Formerly Renaissance Corporate Consultants Limited)

331, Pollachi Road, Coimbatore - 641 050. India. Phone: 0422 - 2610851, 0422 - 6655100,

CIN No.: L74999TZ2020PLC033369 E-mail: compliance.officer@revathi.in

Website: www.revathi.in



23rd May 2025

To

Listing Department BSE Limited 25 th Floor, P. J. Towers, Dalal Street, Mumbai – 400 001. Scrip Code: 544246	Listing Department National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra East, Mumbai – 400 051. Scrip Code: RVTH
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Dear Sir/ Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulations, 2015.

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s. S S Kothari Mehta and Co. LLP, Chartered Accountants have issued the Audit Report on the Standalone & Consolidated Audited Financial Results of the Company for the quarter and year ended on 31st March 2025 with unmodified opinion.

You are requested to take the above on record.

Thanking You,

Sincerely,

For Revathi Equipment India Limited

Nishant Ramakrishnan

Company Secretary and Compliance Officer

Revathi Equipment India Limited
(Formerly Renaissance Corporate Consultants Limited)

331, Pollachi Road, Coimbatore - 641 050. India. Phone: 0422 - 2610851, 0422 - 6655100,

CIN No.: L74999TZ2020PLC033369 E-mail: compliance.officer@revathi.in

Website: www.revathi.in

**Independent Auditor's Report on Standalone Quarterly and Year to Date (1st April 2024 to 31st March 2025)
Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations
and Disclosure Requirements) Regulations, 2015, as amended**

To The Board of Directors of **Revathi Equipment India Limited**

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly and year to date financial results of **Revathi Equipment India Limited** (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 (the "statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

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

Basis for Opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

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



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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the 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 the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



SS KOTHARI MEHTA & CO. LLP

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matter

The statement includes the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2025 and the published unaudited year-to-date figures for nine months ended 31st December 2024 of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Delhi

Date: 23.05.2025


UDIN: 25097489BNUITB6603



For S S Kothari Mehta & Co. LLP

(Chartered Accountants)

Firm Reg. No. 000756N/N500441


(Vivek Raut)
(Partner)

Membership No. 097489



Revathi Equipment India Limited
(Formerly known as Renaissance Corporate Consultants Ltd)
 Regd Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050
 CIN: L74999TZ2020PLC033369
 Phone: +91-4226655116

Rs. In Crores except per share data

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025						
Sr.No.	Particulars	Quarter ended			Year ended	
		March 31, 2025 Audited	Dec 31, 2024 Un Audited	March 31, 2024 Un Audited	March 31, 2025 Audited	March 31, 2024 Audited
1	Income					
	(a) Revenue from Operations	64.50	42.30	107.67	178.53	212.46
	(b) Other Income	3.41	(0.03)	2.12	10.31	8.66
	Total Income	67.91	42.26	109.79	188.84	221.13
2	Expenses					
	(a) Cost of materials consumed	21.00	15.00	45.37	86.99	107.09
	(b) Purchases of stock-in-trade	3.78	2.19	5.05	12.18	14.01
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	11.27	6.19	5.57	(2.00)	(8.61)
	(d) Employee benefits expense	7.03	7.59	17.34	25.43	30.45
	(e) Finance costs	3.18	3.48	1.86	10.06	5.53
	(f) Depreciation and amortisation expense	0.41	0.45	0.31	1.63	1.19
	(g) Other expenses	7.05	6.88	12.72	26.81	30.74
	Total Expenses	53.72	41.79	88.22	161.09	180.41
3	Profit/(Loss) before tax (1-2)	14.19	0.48	21.58	27.75	40.71
4	Tax expenses					
	- Current tax	3.85	0.35	4.04	6.48	9.49
	- Earlier year tax expenses	0.88	-	-	0.88	-
	- Deferred tax	0.12	(0.08)	0.13	0.21	0.17
5	Net Profit/(Loss) after tax from continued operations (5-6)	9.34	0.12	17.41	20.18	31.05
6	Profit / (loss) from discontinued operations	-	-	-	-	-
7	Net Profit/(Loss) after tax (3-4)	9.34	0.12	17.41	20.18	31.05
8	Other Comprehensive Income / (Loss) (OCI) for the period					
	(i) Items that will not be reclassified to profit or loss.	(0.51)	(0.02)	0.16	(0.58)	(0.09)
	(ii) income tax relating to items that will not be reclassified to profit or loss	0.13	0.01	(0.05)	0.15	0.02
	Other Comprehensive Income/(Loss) for the period	(0.38)	(0.02)	0.11	(0.44)	(0.07)
9	Total Comprehensive Income / (Loss) for the period(5+6)	8.95	0.11	17.52	19.74	30.98
10	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	3.07	3.07	3.07	3.07	3.07
11	Other equity (Excluding Revaluation Reserve)	-	-	-	123.26	103.51
12	Earnings Per Share face value Rs.10.00/ each					
	Basic and Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	30.45	0.40	56.76	65.79	101.24

Revathi





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Rs. In Crores

STATEMENT OF STANDALONE AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2025			
Sl.No.	Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
	ASSETS		
1	Non-current assets		
	(i) Property, plant and equipment	36.47	7.49
	(ii) Capital Work in Progress	-	6.00
	(iii) Right of use Asset	0.25	0.29
	(iv) Other Intangible assets	1.70	0.44
	(v) Financial assets		
	(a) Investments	2.48	2.47
	(b) Other financial asset	0.15	0.11
	(vi) Deferred Tax assets (net)	0.47	0.68
		41.53	17.48
2	Current assets		
	(i) Inventories	68.46	77.71
	(ii) Financial Assets		
	(a) Investments	74.26	54.03
	(b) Trade receivables	25.15	33.97
	(c) Cash and cash equivalents	1.29	13.30
	(d) Bank balances other than (c) above	3.68	4.18
	(e) Loans	5.44	5.68
	(f) Other financial asset	2.96	2.74
	(iii) Other current assets	15.64	29.24
		196.88	220.84
	TOTAL ASSETS	238.41	238.33
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	3.07	0.00
	(b) Equity share capital - Suspense	-	3.07
	(c) Other equity	123.26	103.51
		126.32	106.58
2	Non-Current liabilities		
	(i) Financials Liabilities		
	(a) Borrowings	1.02	2.14
	(b) Lease Liabilities	0.25	0.28
	(c) Provisions	0.81	0.57
		2.09	2.99
3	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	35.93	28.54
	(b) Lease Liabilities	0.03	0.03
	(c) Trade payables		
	- Total outstanding dues of the Micro enterprise and small enterprises	0.42	0.72
	- Total outstanding dues of creditors other than Micro enterprise and small enterprises	29.09	39.58
	(d) Other financial liabilities	7.48	19.71
	(ii) Other current liabilities	29.69	31.05
	(iii) Provisions	2.16	1.84
	(iv) Current tax liabilities (net)	5.20	7.29
		110.00	128.76
	TOTAL-EQUITY AND LIABILITIES	238.41	238.33

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Audited standalone cash flow statement for the year ended March 31, 2025

Rs. In Crores

	As at March 31, 2025 Audited	As at March 31, 2024 Audited
A. Cash flow from operating activities		
Net profit before tax	27.75	40.71
Adjustments:		
Depreciation / amortization	1.63	1.19
Dividend Income	(0.07)	(0.05)
Impairment loss on financial assets - Trade Receivables	0.28	0.15
Provision no longer required write back	0.98	-
Bad debts recovered - Net	(0.11)	-
Write down in old Inventory	1.36	0.56
(Profit)/Loss on investments	-	(0.60)
(Profit)/Loss on Sale of Investment Property	-	(1.04)
Finance cost (Including interest on Lease)	10.06	5.53
Interest Income	(5.44)	(3.20)
Interest on Loans and advances	(0.93)	(0.30)
Net Gain on Investments at FVTPL	(2.51)	(3.31)
Freight Provision written back	(0.27)	-
Unrealised (Gain) / Loss from Foreign exchange fluctuations	0.14	(0.12)
(Profit)/loss on sale of PPE and assets written off	0.06	0.02
Operating profit before working capital changes	32.92	39.56
Adjustments for working capital changes :		
(Increase)/decrease in Inventories	9.25	(19.34)
Increase/ (decrease) in trade payables	(11.78)	17.87
(Increase)/ decrease in trade receivables	9.21	1.40
(Increase)/ decrease in other financial assets	(1.03)	(1.26)
(Increase)/ decrease in loans and other current assets	11.84	(18.22)
Increase/ (decrease) in provisions	0.57	0.71
Increase/ (decrease) in other financial liabilities	(12.26)	13.69
Increase/ (decrease) in other current liabilities	(1.40)	13.43
Cash generated from operations	37.31	47.84
Direct taxes (paid)/refund	(9.45)	(3.69)
Net cash generated / (used in) from operating activities	27.87	44.15
B Cash flow from investing activities		
Purchase of PPE and Intangible assets	(24.34)	(11.33)
Proceeds from sale of PPE and Intangible assets	0.21	0.06
Proceeds from maturity of fixed deposits(net)	0.50	(2.50)
Purchase of non current investments	(0.01)	8.83
Purchase of current investments	(20.24)	(27.01)
Loan (given to)/repayment from related party	1.00	(5.00)
Profit/(Loss) on investments	-	0.60
Dividend received	0.45	0.05
Interest received	6.37	3.56
Net cash generated / (used in) from investing activities	(36.05)	(30.83)
C Cash flow from financing activities		
Proceeds from/(repayment of) short term borrowings(net)	7.30	2.60
Repayment of long term borrowings	(1.02)	(4.72)
Repayment of lease liabilities	(0.06)	(0.02)
Payment of Interest on lease liabilities	(0.03)	(0.04)
Finance cost	(10.02)	(5.39)
Net cash generated / (used in) from financing activities	(3.83)	(7.58)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(12.02)	5.75
Cash and cash equivalents (Opening Balance)	13.30	7.55
Cash and cash equivalents (Closing Balance)*	1.29	13.30
Change in cash & cash equivalents	(12.02)	5.75
Components of cash & cash equivalents		
	As at March 31, 2025 Audited	As at March 31, 2024 Audited
Balances with banks		
- in Current accounts	1.28	13.30
Cash on hand	0.01	0.01
Net cash & cash equivalents	1.29	13.30



Handwritten signature



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CIN: L74999TZ2020PLC033369
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Notes to Standalone Audited Financial Results for the Quarter and financial year ended 31st March 2025

- 1 The above results was approved in the meeting of Board of Directors held on 23rd May, 2025
- 2 The company operates in a single operating segment of manufacturing of equipments. The financial results for the quarter and period ended 31st March 2025 are being published in the newspaper and can be accessed by scanning the QR code given in the newspaper. The results of the Company are also available on Stock Exchange websites and on the Companies website www.revathi.in.
- 3 The Equity share Capital suspense account as at 31st March 2024 constitutes the nominal value of the equity shares to be issued and allotted in accordance with the Composite Scheme of Arrangement approved by the NCLT pursuant to the demerger of Semac Consultants Limited (former Revathi Equipment Limited). The Board of Directors of the Company at its meeting held on 07th May 2024 cancelled the existing 1000 shares of the company and has allotted 3066943 equity shares to the eligible shareholders of Semac Consultants Limited.
- 4 The company has received the listing approval from Stock exchanges on 9th September, 2024 and the shares of the Company was admitted for trading in stock exchanges i.e., BSE Limited and National Stock Exchange of India Ltd with effect from 11th September, 2024.
- 5 Previous year figures has been regrouped wherever considered necessary.
- 6 The Company has incorporated an wholly owned/ controlled Limited Liability Partnership by the name Revathi Drilling Solutions LLP (LLP Identification Number: ACK-4986) in India. The LLP is incorporated in India and registered with Registrar of Companies, Coimbatore, Tamil Nadu on 25th November 2024 and the LLP has not yet commenced its business operations till the date of this report.
- 7 The figures of the last quarter ended 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year ending 31st March 2025 and the unaudited published year to date figures ended 31st December 2024, being the date of the end of the third quarter of the financial year which were subject to limited review.
- 8 The figures for the quarter ended 31st March 2024 as reported in these audited financial results have been approved by the Board of Directors but have not been subjected to review of the statutory auditors.

Date: 23rd May 2025
Place Coimbatore, Tamil Nadu

Abhishek Dalmia
Chairman and Managing Director
DIN : 00011958



Independent Auditor's Report on Consolidated Quarterly and Year to Date (1st April 2024 to 31st March 2025) Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Revathi Equipment India Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated quarterly and year to date Consolidated Financial Results of **Revathi Equipment India Limited** (the "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") for the quarter ended March 31, 2025 and for the year ended March 31, 2025 (the "statement"), attached herewith, being prepared and submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of management certified Financials Statement of subsidiary company, as explained to us that there is no requirement of audit under Companies Act and of the financial results and financial information which have been furnished to us by the board of directors, the aforesaid statement:

- i. Includes the results of the Revathi Drilling Solutions LLP (LLP Identification Number: ACK-4986)- Subsidiary, India
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive loss and other financial information for the quarter ended March 31, 2025 and of the net profit and other comprehensive loss and other financial information of the Group for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* 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 together with the ethical requirements that are relevant to our audit of the 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.

Management's Responsibilities for the Consolidated Financial Results

This statement 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 this statement that give a true and fair view of the net profit and other comprehensive Income/Loss and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



The respective Board of Directors of the companies included in the Group 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Directors of the Holding Company, as aforesaid.

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.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the Group's financial reporting process of the Group.

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

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

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

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Group 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 the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



SS KOTHARI MEHTA
& CO. LLP
CHARTERED ACCOUNTANTS

- Obtain sufficient appropriate audit evidence regarding the financial results and financial information 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 auditor. For the other entity- subsidiary included in the statement, which is management certified as explained to us there is no requirement of audit of subsidiary under Companies Act 2013. We remain solely responsible for our audit opinion.

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

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

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

Other Matters

The Consolidated audited financials results includes the financial results of Revathi Drilling Solutions LLP (LLP Identification Number: ACK-4986), subsidiary whose financial results reflect total assets of INR 0.012 Crores as at 31st March 2025 and total revenue of INR nil Crores and INR nil Crores, total net (loss) after tax of INR 0.0003 Crores and INR 0.0029 Crores and total comprehensive loss of INR 0.0003 Crores and INR 0.0029 Crores for the quarter ended 31st March 2025 and for the period from 1st April 2024 to 31st March 2025, respectively, which are management certified as considered in the consolidated audited financial results. In our conclusion and according to the information and explanations given to us by the Management, these financial results are not material to the Consolidated financial results.

The statement includes the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2025 and the published unaudited year-to-date figures for nine months ended 31st December 2024 of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the statement is not modified in respect of the above matters.

Place: Delhi

Date: 23-05-2025

UDIN: 25097489BNUETC 8457



For **SS Kothari Mehta & Co. LLP**
(Chartered Accountants)

Firm Reg. No. 000756N/ N500441


(Vivek Raut)
(Partner)

Membership No. 097489



Revathi Equipment India Limited
(Formerly known as Renaissance Corporate Consultants Ltd)
 Regd Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050
 CIN: L74999TZ2020PLC033369
 Phone: +91-4226655116

Rs. In Crores except per share data

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025						
Sr.No.	Particulars	Quarter ended			Year ended	
		March 31, 2025 Audited	Dec 31, 2024 Unaudited	March 31, 2024 Unaudited	March 31, 2025 Audited	March 31, 2024 Audited
1	Income					
	(a) Revenue from Operations	64.50	42.30	107.67	178.53	212.46
	(b) Other Income	3.41	(0.03)	2.12	10.31	8.66
	Total Income	67.91	42.26	109.79	188.84	221.13
2	Expenses					
	(a) Cost of materials consumed	21.00	15.00	45.37	86.99	107.09
	(b) Purchases of stock-in-trade	3.78	2.19	5.05	12.18	14.01
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	11.27	6.19	5.57	(2.00)	(8.61)
	(d) Employee benefits expense	7.03	7.59	17.34	25.43	30.45
	(e) Finance costs	3.18	3.48	1.86	10.06	5.53
	(f) Depreciation and amortisation expense	0.41	0.45	0.31	1.63	1.19
	(g) Other expenses	7.06	6.88	12.72	26.82	30.74
	Total Expenses	53.73	41.79	88.22	161.10	180.41
3	Profit/(Loss) before tax (1-2)	14.18	0.48	21.58	27.74	40.71
4	Tax expenses					
	- Current tax	3.85	0.35	4.04	6.48	9.49
	- Earlier year tax expenses	0.88	-	-	0.88	-
	- Deferred tax	0.12	(0.08)	0.13	0.21	0.17
5	Net Profit/(Loss) after tax from continued operations (5-6)	9.34	0.12	17.41	20.18	31.05
6	Profit / (loss) from discontinued operations	-	-	-	-	-
7	Net Profit/(Loss) after tax (3-4)	9.34	0.12	17.41	20.18	31.05
8	Other Comprehensive Income / (Loss) (OCI) for the period					
	(i) Items that will not be reclassified to profit or loss.	(0.51)	(0.02)	0.16	(0.58)	(0.09)
	(ii) income tax relating to items that will not be reclassified to profit or loss	0.13	0.01	(0.05)	0.15	0.02
	Other Comprehensive Income/(Loss) for the period	(0.38)	(0.02)	0.11	(0.44)	(0.07)
9	Total Comprehensive Income / (Loss) for the period(5+6)	8.95	0.11	17.52	19.74	30.98
10	Paid-up equity share capital (Face Value of Rs. 10.00/- each)	3.07	3.07	3.07	3.07	3.07
11	Other equity (Excluding Revaluation Reserve)	-	-	-	123.26	103.51
12	Earnings Per Share face value Rs.10.00/ each					
	Basic and Diluted (Amt in Rs.) (EPS non annualised except for the year ended results)	30.44	0.40	56.76	65.78	101.24

for other





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Rs. In Crores

STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2025			
Sl.No.	Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
	ASSETS		
1	Non-current assets		
	(i) Property, plant and equipment	36.47	7.49
	(ii) Capital Work in Progress	-	6.00
	(iii) Right of use Asset	0.25	0.29
	(iv) Other intangible assets	1.70	0.44
	(v) Financial assets		
	(a) Investments	2.47	2.47
	(b) Other financial asset	0.15	0.11
	(vi) Deferred Tax assets (net)	0.47	0.68
		41.52	17.48
2	Current assets		
	(i) Inventories	68.46	77.71
	(ii) Financial Assets		
	(a) Investments	74.26	54.03
	(b) Trade receivables	25.15	33.97
	(c) Cash and cash equivalents	1.30	13.30
	(d) Bank balances other than (c) above	3.68	4.18
	(e) Loans	5.44	5.68
	(f) Other financial asset	2.96	2.74
	(iii) Other current assets	15.63	29.24
		196.89	220.84
	TOTAL ASSETS	238.40	238.33
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	3.07	0.00
	(b) Equity share capital - Suspense	-	3.07
	(c) Other equity	123.26	103.52
		126.32	106.59
2	Non-Current liabilities		
	(i) Financials Liabilities		
	(a) Borrowings	1.02	2.14
	(b) Lease Liabilities	0.25	0.28
	(c) Provisions	0.81	0.57
		2.09	2.99
3	Current Liabilities		
	(i) Financial Liabilities		
	(a) Borrowings	35.93	28.54
	(b) Lease Liabilities	0.03	0.03
	(c) Trade payables		
	- Total outstanding dues of the Micro enterprise and small enterprises	0.42	0.72
	- Total outstanding dues of creditors other than Micro enterprise and small enterprises	29.09	39.58
	(d) Other financial liabilities	7.48	19.70
	(ii) Other current liabilities	29.69	31.05
	(iii) Provisions	2.16	1.84
	(iv) Current tax liabilities (net)	5.20	7.29
		110.00	128.75
	TOTAL-EQUITY AND LIABILITIES	238.40	238.33

to al





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Audited consolidated cash flow statement for the year ended March 31, 2025

Rs. In Crores

	As at March 31, 2025 Audited	As at March 31, 2024 Audited
A. Cash flow from operating activities		
Net profit before tax	27.74	40.71
Adjustments:		
Depreciation / amortization	1.63	1.19
Dividend Income	(0.07)	(0.05)
Impairment loss on financial assets - Trade Receivables	0.28	0.15
Provision no longer required write back	0.98	-
Bad debts recovered - Net	(0.11)	-
Write down in old Inventory	1.36	0.56
(Profit)/Loss on investments	-	(0.60)
(Profit)/Loss on Sale of Investment Property	-	(1.04)
Finance cost (Including interest on Lease)	10.06	5.53
Interest Income	(5.44)	(3.20)
Interest on Loans and advances	(0.93)	(0.30)
Net Gain on Investments at FVTPL	(2.51)	(3.31)
Freight Provision written back	(0.27)	-
Unrealised (Gain) /Loss from Foreign exchange fluctuations	0.14	(0.12)
(Profit)/loss on sale of PPE and assets written off	0.06	0.02
Operating profit before working capital changes	32.91	39.56
Adjustments for working capital changes :		
(Increase)/decrease in Inventories	9.25	(19.34)
Increase/ (decrease) in trade payables	(11.78)	17.87
(Increase)/ decrease in trade receivables	9.21	1.40
(Increase)/ decrease in other financial assets	(1.03)	(1.26)
(Increase)/ decrease in loans and other current assets	11.85	(18.22)
Increase/ (decrease) in provisions	0.57	0.71
Increase/ (decrease) in other financial liabilities	(12.25)	13.69
Increase/ (decrease) in other current liabilities	(1.40)	13.43
Cash generated from operations	37.33	47.84
Direct taxes (paid)/refund	(9.45)	(3.69)
Net cash generated / (used in) from operating activities	27.88	44.15
B Cash flow from investing activities		
Purchase of PPE and Intangible assets	(24.35)	(11.33)
Proceeds from sale of PPE and Intangible assets	0.21	0.06
Proceeds from maturity of fixed deposits(net)	0.50	(2.50)
Purchase of non current investments	-	8.83
Purchase of current investments	(20.24)	(27.01)
Loan (given to)/repayment from related party	1.00	(5.00)
Profit/(Loss) on investments	-	0.60
Dividend received	0.45	0.05
Interest received	6.37	3.56
Net cash generated / (used in) from investing activities	(36.05)	(30.83)
C Cash flow from financing activities		
Proceeds from/(repayment of) short term borrowings(net)	7.30	2.60
Repayment of long term borrowings	(1.02)	(4.72)
Repayment of lease liabilities	(0.06)	(0.02)
Payment of Interest on lease liabilities	(0.03)	(0.04)
Finance cost	(10.02)	(5.39)
Net cash generated / (used in) from financing activities	(3.83)	(7.58)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(12.00)	5.75
Cash and cash equivalents (Opening Balance)	13.30	7.55
Cash and cash equivalents (Closing Balance)*	1.30	13.30
Change in cash & cash equivalents	(12.00)	5.75
Components of cash & cash equivalents		
	As at March 31, 2025 Audited	As at March 31, 2024 Audited
Balances with banks		
- in Current accounts	1.29	13.30
Cash on hand	0.01	0.01
Net cash & cash equivalents	1.30	13.30



Revathi




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Notes to Consolidated Audited Financial Results for the Quarter and financial year ended 31st March 2025

- 1 The above results was approved in the meeting of Board of Directors held on 23rd May, 2025
- 2 The company operates in a single operating segment of manufacturing of equipments. The financial results for the quarter and period ended 31st March 2025 are being published in the newspaper and can be accessed by scanning the QR code given in the newspaper. The results of the Company are also available on Stock Exchange websites and on the Companies website www.revathi.in.
- 3 The Equity share Capital suspense account as at 31st March 2024 constitutes the nominal value of the equity shares to be issued and allotted in accordance with the Composite Scheme of Arrangement approved by the NCLT pursuant to the demerger of Semac Consultants Limited (former Revathi Equipment Limited). The Board of Directors of the Company at its meeting held on 07th May 2024 cancelled the existing 1000 shares of the company and has allotted 3066943 equity shares to the eligible shareholders of Semac Consultants Limited.
- 4 The company has received the listing approval from Stock exchanges on 9th September, 2024 and the shares of the Company was admitted for trading in stock exchanges i.e., BSE Limited and National Stock Exchange of India Ltd with effect from 11th September, 2024.
- 5 Previous year figures has been regrouped wherever considered necessary.
- 6 The Company has incorporated an wholly owned/ controlled Limited Liability Partnership by the name Revathi Drilling Solutions LLP (LLP Identification Number: ACK-4986) in India. The LLP is incorporated in India and registered with Registrar of Companies, Coimbatore, Tamil Nadu on 25th November 2024 and the LLP has not yet commenced its business operations till the date of this report.
- 7 The figures of the last quarter ended 31st March 2025 are the balancing figures between the audited figures in respect of the full financial year ending 31st March 2025 and the unaudited published year to date figures ended 31st December 2024, being the date of the end of the third quarter of the financial year which were subject to limited review.
- 8 The figures for the quarter ended 31st March 2024 as reported in these audited financial results have been approved by the Board of Directors but have not been subjected to review of the statutory auditors.
- 9 The consolidated financial results for the quarter and year ended 31st March 2025 includes the results of one wholly owned/ controlled Limited Liability Partnership by the name Revathi Drilling Solutions LLP. The standalone figures of the Company has been mentioned for the comparatives and corresponding figures of the Company

Date: 23rd May 2025
Place Coimbatore, Tamil Nadu


Abhishek Dalmia
Chairman and Managing Director
DIN : 00011958

