



14th February 2024

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

**Sub: Newspaper publication of Unaudited Financial Statements (Standalone and Consolidated)
for the quarter and period ended 31st December 2023**

In accordance with Regulation 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find the enclosed copies of the Unaudited Financial Statements (Standalone and Consolidated) for the quarter and period ended 31st December 2023 published in the following newspapers on 14th February 2024:

1. Malai Murasu (Tamil Newspaper) and
2. Business Standard (English Newspaper)

You are requested to take the above on record.

Yours faithfully,

**For Semac Consultants Limited
(Formerly known as Revathi Equipment Limited)**

**Aakriti Gupta
Company Secretary and Compliance Officer**

Encl.: as above

Encl.: as above

Semac Consultants Ltd.
(formerly Known as Revathi Equipment Limited.)
37, (Old No.19/25), "SURYALAYA"
Shankar Mutt Road, Shankarapuram,
Basavanagudi, Bengaluru - 560 004, Karnataka
Tel : +91 80 40749074
E-mail : semac@semacconsultants.com

Corporate Identity Number
L29120TZ1977PLC000780
ISO 9001 : 2015

Registered Office :
Semac Consultants Ltd.
Pollachi Road, Malumachampatti.
Coimbatore - 641 021.
Tel : + 91 422 2610851 Fax : + 91 442 6655199
Website : www.semacconsultants.com

Bengaluru

Gurugram

Navi Mumbai

Muscat

SEPC Limited

CIN:L74210TN2000PLC045167
Regd Office : 4th Floor, Boscon Futura SV, Door No.10/1, Venkatnarayana Road, T Nagar, Chennai - 600017
Website: www.sepc.in

Extract of Consolidated Unaudited Financial Results for the Quarter & Nine Months Ended 31 December 2023

Rs lakhs

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from Operations (Net)	16,081.06	13,877.95	12,402.22	44,544.54	24,875.35	39,887.81
2	Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	553.47	565.15	103.37	1,611.71	(12,290.99)	(11,283.56)
3	Profit for the period before Tax (after Exceptional and/or Extraordinary items)	553.47	565.15	388.86	1,611.71	1,524.14	2,531.57
4	Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	553.47	565.15	388.86	1,611.71	1,524.14	(490.38)
5	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	564.68	576.97	485.27	1,659.38	1,526.78	(558.55)
6	Equity Share Capital (Face value of Rs 10/- each)	140,981.36	137,142.90	132,152.90	140,981.36	132,152.90	132,152.90
7	Reserves (excluding Revaluation reserve) as shown in the Audited Balance Sheet of the Previous Year.	-	-	-	-	-	(23,503.32)
8	Earnings Per Share (of Rs. 10/- each)						
	(a) Basic	0.04	0.04	0.03	0.12	0.13	(0.04)
	(b) Diluted	0.04	0.04	0.03	0.12	0.13	(0.04)

Note:

- The above unaudited consolidated financial results for the quarter and nine months ended December 31, 2023 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on February 13, 2024.
- The above is an extract of the detailed results for the quarter and nine months ended December 31, 2023 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The detailed results for the quarter and nine months ended December 31, 2023 are available on the Stock Exchanges Website www.bseindia.com and www.nseindia.com and on the website of the Company www.sepc.in
- The Unaudited Standalone Results for the quarter and Nine Months ended December 31, 2023 are hereunder :

Particulars	Quarter Ended			Nine Months Ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
Total Income from Operations	16,081.08	13,812.51	12,366.57	44,479.12	24,060.42	39,093.96
Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	561.08	542.66	87.05	1,622.19	(13,010.82)	(11,925.42)
Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	561.08	542.66	372.54	1,622.19	804.31	(1,132.24)
Total Comprehensive Income for the period (Comprising Profit/Loss) for the period (after tax) and Other Comprehensive Income (after tax)	572.29	554.48	468.95	1,669.86	806.95	(1,200.41)

Rs lakhs

For SEPC Limited
N K Suryanarayanan
Managing Director & CEO

Place : Chennai
Date : 13th February 2024

CHEVIOT

POSTAL BALLOT NOTICE AND REMOTE E-VOTING INFORMATION

Notice is hereby given that pursuant to and in compliance with the provisions of Sections 108, 110 and other applicable provisions, if any, of the Companies Act, 2013 read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Secretarial Standard on General Meetings, General Circular No. 14/2020 dated 8th April, 2020 and General Circular No. 17/2020 dated 13th April, 2020, read with relevant circulars, including the latest General Circular No. 09/2023 dated 25th September, 2023 issued by the Ministry of Corporate Affairs (collectively "MCA Circulars") and any other applicable laws, rules, regulations, circulars and notifications, the items of special business as set out in the Notice of Postal Ballot dated 30th January, 2024 ("Postal Ballot Notice"), seeking approval for the appointment / re-appointment of the Independent Directors, are proposed to be transacted by means of postal ballot, only through remote e-voting process by the members of Cheviot Company Limited ("the Company").

In accordance with the clarifications given in the MCA Circulars, the communication of assent or dissent of the members on the items of special business proposed to be transacted by means of postal ballot would take place only through remote e-voting facility. The cut-off date for determining the eligibility to vote by electronic means on the business to be transacted through Postal Ballot is **Friday, 9th February, 2024**.

The Company has engaged the services of National Securities Depository Limited ("NSDL") for providing remote e-voting facility. The remote e-voting will commence at **9.00 a.m. IST on Wednesday, 14th February, 2024** and will end at **5.00 p.m. IST on Thursday, 14th March, 2024**. During remote e-voting period, members of the Company holding shares in physical or dematerialised form as on the cut-off date are requested to record their assent or dissent on the resolutions proposed to be transacted by means of Postal Ballot, only through remote e-voting process by selecting **EVEN - 127823**. Voting by electronic means shall not be allowed beyond **5.00 p.m. IST on Thursday, 14th March, 2024**. The remote e-voting module shall be disabled by NSDL for voting thereafter. The voting rights of members shall be in proportion to their share in the paid-up ordinary share capital of the Company as on the cut-off date. Once the vote on a resolution is cast, the member shall not be able to change it subsequently. The detailed procedure for remote e-voting have been explained in the Postal Ballot Notice including the manner in which the members holding shares in physical form or who have not registered their e-mail address, can procure their User ID and Password to avail remote e-voting facility.

Members are hereby informed that the Company has completed the dispatch of Postal Ballot Notices on 13th February, 2024, by email only, to the members of the Company whose name appeared in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date and whose email IDs are available with the Company / Registrar / Depositories, for seeking their assent / dissent on the resolutions set out in the Postal Ballot Notice.

The Postal Ballot Notice is also available on the website(s) of the Company (<https://www.cheviotgroup.com>), remote e-voting service provider viz. NSDL (<https://www.evoting.nsdl.com>) and stock exchange(s) where the shares of the Company are listed viz. BSE Limited (<https://www.bseindia.com>) and National Stock Exchange of India Limited (<https://www.nseindia.com>). Members holding shares on the cut-off date, who may not have received this Postal Ballot Notice due to non-registration of their email address or any other reason, are requested to download this Postal Ballot Notice from any of the above website(s) to read the instructions for remote e-voting and record their assent or dissent through remote e-voting module of NSDL on the business set out in the Postal Ballot Notice.

In view of the clarifications given in the MCA Circulars, the Postal Ballot Notice was sent only through electronic mode to those members who have registered their e-mail address with the Company / Registrar / Depositories. Accordingly, physical copy of the Postal Ballot Notice along with Postal Ballot Form accompanied by a postage pre-paid reply envelope addressed to the Scrutinizer is not being sent to the members for this Postal Ballot.

Any person who was not a member on the cut-off date should treat the Postal Ballot Notice for information purpose only. The Board of Directors of the Company have appointed Mr. Mohan Ram Goenka, a practising company secretary, to act as Scrutinizer to conduct the Postal Ballot through remote e-voting process in a fair and transparent manner. The Scrutinizer shall submit the report to the Chairperson or to a person authorised by him in writing and the results of postal ballot will be declared on or before **5.00 p.m. IST on Monday, 18th March, 2024** at the Registered Office of the Company by placing the results of the Postal Ballot along with the Scrutinizer's Report on the website of the Company (<https://www.cheviotgroup.com>) and displayed on the Notice Board at the Registered Office of the Company. The results will also be displayed on the website of remote e-voting service provider viz. NSDL (<https://www.evoting.nsdl.com>) and submitted to the stock exchange(s) where the shares of the Company are listed viz. BSE Limited (<https://www.bseindia.com>) and National Stock Exchange of India Limited (<https://www.nseindia.com>).

In case of any query / grievance connected with remote e-voting, members may refer to the Frequently Asked Questions (FAQs) for Shareholders and e-voting User Manual for Shareholders available at the download section of <https://www.evoting.nsdl.com> or call on the toll-free no.: (022) 4886 7000 or (022) 2499 7000 or send a request to Ms. Pallavi Mhatre, Senior Manager at nsdl@nsdl.co.in. Member(s), who are yet to register their email address or wish to update their email address, are requested to follow the below process:

Members holding shares in Physical form	Please submit Form ISR-1 duly filled and signed to M/s Maheshwari Datamatics Private Limited, Registrar and Share Transfer Agent (RTA) by email at mpdtdc@yahoo.com or by post to 23, R. N. Mukherjee Road, 5th Floor, Kolkata - 700001. Form ISR-1 is available for download on RTA website " https://www.mpdlin ".
Members holding shares in EMAT form	Please contact your Depository Participant (DP) to register / update your email address and / or other details in your DEMAT account, as per the process advised by your DP.

For more details, members are requested to refer to the Postal Ballot Notice.

For Cheviot Company Limited
Sd/-
Aditya Banerjee
Company Secretary and Compliance Officer

CHEVIOT COMPANY LTD.

CIN: L65993WB1897PLC001409 • +91 82320 87911/12/13 • cheviot@cheviote.com • www.cheviotgroup.com
24 Park Street, Celica House, 9th Floor, Celica Park, Kolkata: 700 016, West Bengal, India.

BPL LIMITED

Regd. Office: BPL Works, Palakkad - 678 007, Kerala. CIN: L28997KL1963PLC002015
e-mail: investor@bpl.in, URL: www.bpllimited.com, Tel: No. +91 80 25589109

Statement of Standalone/Consolidated unaudited financial results for the quarter ended 31st December 2023

(INR Lakhs)

Sl. No.	Particulars	Standalone			Consolidated		
		31-12-2023	31-12-2022	31-03-2023	31-12-2023	31-12-2022	31-03-2023
		(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Audited)
1.	Total Income from Operations	1,457.79	1,307.61	6,201.93	1,442.35	1,309.79	6,210.33
2.	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	167.73	69.86	1,316.80	145.76	66.39	1,251.04
3.	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items#)	167.73	69.86	1,316.80	145.76	66.39	1,251.04
4.	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items#)	167.73	69.86	571.67	145.76	66.39	505.91
5.	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	167.73	69.86	7,043.79	145.76	66.39	6,978.02
6.	Paid up Equity Share Capital	4,897.67	4,897.67	4,897.67	4,897.67	4,897.67	4,897.67
7.	Securities Premium Account	9.64	9.64	9.64	9.64	9.64	9.64
8.	Net worth	24,979.22	30,456.57	23,596.15	38,455.88	30,456.57	37,077.31
9.	Debt Equity Ratio	0.03	0.07	0.01	0.06	0.07	0.06
10.	*Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) -						
	1. Basic:	0.34	0.14	14.38	0.30	0.14	14.25
	2. Diluted:	0.34	0.14	14.38	0.30	0.14	14.25
11.	Capital Redemption Reserve	5,333.00	5,333.00	5,333.00	5,333.00	5,333.00	5,333.00
12.	Debtenture Redemption Reserve	-	-	-	-	-	-
13.	Debt Service Coverage Ratio	15.54	4.06	6.19	14.08	3.97	10.22
14.	Interest Service Coverage Ratio	12.14	2.78	5.01	10.69	4.25	9.13

- Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind AS Rules, wherever applicable.

Notes: a) The above is an extract of the detailed format of quarterly financial results filed with the Stock Exchanges under Regulation 52 of the SEBI (LODR) Regulations. The full format of the quarterly financial results is available on the websites of the Stock Exchanges and the listed entity. **b)** For the other line items referred in regulation 52 (4) of the SEBI (LODR) Regulations, pertinent disclosures have been made to the National Stock Exchange and Bombay Stock Exchange and can be accessed on the URL (www.bseindia.com and www.nseindia.com). **c)** There is no impact on net profit/ loss, total comprehensive income or any other relevant financial item due to changes in accounting policies.

For BPL Limited
Sd/-
Ajit G Nambiar
Chairman & Managing Director

Place: Bangalore
Date: 13th February 2024

Semac Consultants Limited

(Formerly Known as Revathi Equipment Limited)
Registered Office: Pollachi Road, Malumachampatti Post, Coimbatore - 641 050 Phone: +91-4226655111
CIN:L29120TZ1977PLC000780

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2023

(Rs. In Lakhs except per share data)

Sl. No.	Particulars	STANDALONE						CONSOLIDATED					
		Quarter Ended			Nine Months Ended			Quarter Ended			Nine Months Ended		
		31st Dec 2023 (Unaudited)	30th Sep 2022 (Unaudited)	31st Dec 2022 (Unaudited)	31st Dec 2023 (Unaudited)	31st Dec 2022 (Unaudited)	31st March 2023 (Audited)	31st Dec 2023 (Unaudited)	30th Sep 2022 (Unaudited)	31st Dec 2022 (Unaudited)	31st Dec 2023 (Unaudited)	31st Dec 2022 (Unaudited)	31st March 2023 (Audited)
1	Total Income from Operations (net)	2,294.28	1,736.20	9,786.23	8,974.38	23,291.48	30,607.72	2,787.83	2,359.91	10,354.67	10,706.14	25,066.95	32,969.66
2	Net Profit/(Loss) for the period before tax	(2,097.49)	(341.50)	700.39	(2,259.12)	2,005.64	2,438.12	(2,097.05)	(269.43)	770.60	(2,083.70)	2,210.08	2,726.37
3	Net Profit/(Loss) for the period after tax	(1,449.65)	(384.86)	25.74	(1,717.84)	1,294.59	1,666.87	(1,449.33)	(331.05)	89.83	(1,584.55)	1,469.74	1,925.63
4	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax))	(1,448.64)	(379.99)	24.94	(1,714.83)	1,288.28	1,655.43	(1,448.94)	(356.42)	104.74	(1,614.70)	1,560.25	2,002.87
5	Equity Share Capital	311.73	311.73	311.73	311.73	311.73	311.73	311.73	311.73	311.73	311.73	311.73	311.73
6	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						10137.90						11028.99
7	Earnings per equity share - Basic	(46.50)	(12.35)	0.84	(55.11)	42.21	53.47	(46.49)	(10.62)	2.93	(50.83)	47.92	61.77
8	Earnings per equity share - Diluted	(46.50)	(12.35)	0.83	(55.11)	41.53	53.47	(46.49)	(10.62)	2.88	(50.83)	47.15	61.77

Note:

- The above is an extract of the detailed format of Quarterly / Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The detailed unaudited financial results and this extract were reviewed and recommended by the audit committee and approved by the board of directors of the company at their respective meeting held on February 13th, 2024. The full format of the Quarterly and Annual Financial Results are available on the websites of the Stock Exchanges www.nseindia.com and www.bseindia.com and in company's website <https://semacconsultants.com/>
- The unaudited financial results, for the quarter and Nine Month ended December 31, 2023 have been reviewed by the auditor and expressed an unmodified opinion on the unaudited financial results.

for and on behalf of the Board
Abhishek Dalmia
Executive Chairman
DIN: 00011958

Date : 13th February 2024
Place : Gurgaon

Shankara Building Products Ltd.

Consolidated Unaudited financial results for the quarter and nine months ended 31st December 2023

(₹ In Crores, except per share data)

Particulars	For the quarter ended			For the nine months ended		For the year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income from Operations (net)	1,179.06	1,143.07	1,083.99	3,454.72	2,826.55	4,037.42
Net Profit for the period (before Tax, Exceptional and/or Extraordinary items)	28.29	24.47	22.75	75.93	58.43	84.37
Net Profit for the period before Tax (after Exceptional and/or Extraordinary items)	28.29	24.47	22.75	75.93	58.43	84.37
Net Profit for the period after Tax (after Exceptional and/or Extraordinary items)	21.42	18.21	16.37	56.91	43.91	63.05
Total Comprehensive Income for the period (Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax))	21.53	18.30	16.46	57.15	44.00	63.17
Equity Share Capital (Face Value of ₹10/- each)	24.25	22.85	22.85	24.25	22.85	22.85
Reserves (excluding Revaluation reserve as per balance sheet of previous year)						620.24
Earnings per share (of ₹10/- each) - not annualised /annualised for the year ended 31-03-2023						
Basic & Diluted (₹)	9.06	7.97	7.16	24.62	19.22	27.59
Key results of Shankara Building Products Limited on a standalone basis						
Total Income	1,181.06	1,188.57	1,113.30	3,543.89	2,812.93	4,043.53
Profit before tax	25.48	21.11	22.48	65.70	54.92	76.25
Profit after tax	19.30	15.71	16.14	49.26	41.33	57.02
Total Comprehensive Income	19.39	15.80	16.24	49.47	41.41	57.12

Note:

The above is an extract of the detailed format of Quarterly and Annual Financial Results filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the financial results are available on the Stock Exchange websites www.bseindia.com and www.nseindia.com and Company's website www.shankarabuildpro.com

SUKUMAR SRINIVAS
Managing Director
DIN : 01668064

Place : Bengaluru
Date : 13th February 2024

SHANKARA BUILDING PRODUCTS LIMITED
CIN: L26922KA1995PLC018990, Registered Office: G-2, FARAH WINSFORD, 133, INFANTRY ROAD, BENGALURU - 560 001
Website: www.shankarabuildpro.com, Email: compliance@shankarabuildpro.com