



To

08th August 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
---	--

Dear Sir / Madam,

Sub: Apportionment of Cost of Acquisition of Equity Shares consequent upon demerger of business of manufacturing and sales of drilling rigs and spares from Semac Consultants Limited (earlier known as Revathi Equipment Limited) (“the Company”) into Revathi Equipment India Limited (earlier known as Renaissance Corporate Consultants Limited) (“REIL”)

Ref: Scheme of Arrangement amongst Renaissance Advanced Consultancy Limited and Renaissance Consultancy Services Limited and Renaissance Stocks Limited and Revathi Equipment Limited and Semac Consultants Private Limited and Renaissance Corporate Consultants Limited under Sections 230 to 232 read with Section 66 and other applicable provisions of the Companies Act, 2013 (“Scheme”)

In furtherance to our intimation dated 22nd April 2024 please find enclosed communication for the attention of the shareholders of the Company for apportionment of Cost of Acquisition of Equity Shares of the Company and REIL pursuant to the Scheme.

The above is for your kind information and records.

Thanking You,

Sincerely,

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

**Aakriti Gupta
Company Secretary and Compliance Officer**

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



FOR THE ATTENTION OF SHAREHOLDERS OF THE COMPANY

Sub- Apportionment of Cost of Acquisition of Equity Shares of the Company and REIL, pursuant to the Scheme of Arrangement in relation to transfer and vesting of business of manufacturing and sales of drilling rigs and spares (“Business”) from the Company to REIL.

1. We are pleased to inform you that the Scheme of Arrangement amongst Renaissance Advanced Consultancy Limited and Renaissance Consultancy Services Limited and Renaissance Stocks Limited and Revathi Equipment Limited and Semac Consultants Private Limited and Renaissance Corporate Consultants Limited under Sections 230 to 232 read with Section 66 and other applicable provisions of the Companies Act, 2013 (“Scheme”), involving transfer and vesting of the Business of the Company to and in REIL (“Demerger”) has been duly approved by the Hon’ble National Company Law Tribunal, Division Bench – II, Chennai (“NCLT”) vide its order dated 14th June, 2023 (“Order”).

The Scheme become effective on 10th July, 2023 after filing of the certified copy of the Order with the Registrar of Companies, Coimbatore.

2. Pursuant to the Order, upon Scheme becoming effective and upon vesting of the Business of the Company into REIL, for every 1 (one) equity share of the Company of Rs. 10/- each held in the Company as on Record Date (i.e., 03rd May 2024), every equity shareholder of the Company, shall without any application, act or deed, be entitled to receive 1 (one) equity share of Rs. 10/- each of REIL, credited as fully paid up on the same terms and conditions of issue as prevalent in the Company.

3. For the purpose of determining the post Demerger cost of acquisition of Equity Shares of the Company and REIL under the Scheme, you are advised to apportion your pre-Demerger cost of acquisition of shares in the Company in the following manner:

Name of the Company	Percentage of Cost of Acquisition of equity shares in the Company and REIL
Semac Consultants Limited (earlier known as Revathi Equipment Limited)	67.5%
Revathi Equipment India Limited (earlier known as Renaissance Corporate Consultants Limited)	32.5%
Total	100%

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



Please note that this communication is merely for general guidance to the shareholders and should not be construed as a substitute for any independent opinion that shareholders may obtain. Shareholders are advised to consult their own consultants to understand specific tax implications, in their respective cases. The concerned regulatory, statutory or judicial authority including the Assessing Officer/appropriate appellate authority could take a different view. The company takes no express or implied liability in relation to this guidance.

Further if there is any change in laws having retrospective effect in regulations, the comments expressed in the communication would necessarily have to be re-evaluated in light of such changes. The Company does not undertake any responsibility for updating this communication any time in future.

For Semac Consultants Limited
(earlier known as Revathi Equipment Limited)

Aakriti Gupta
Company Secretary and Compliance Officer

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