



SEAMEC LIMITED

A member of **MMG**
MINI-ASIAN GROUP

Regd. Office: A-901-905, 9th Floor, 215 Atrium, Andheri Kurla Road, Andheri (East), Mumbai 400 093, India
Tel.: +91-22-6694 1800 • Fax : +91-22-6694 1818 • E-mail : contact@seamec.in • CIN : L63032MH1986PLC154910

SEAMEC/NSE/SMO/1202/2024

February 12, 2024

National Stock Exchange of India Limited
Exchange Plaza
Plot No. C/1, G Block,
Bandra-Kurla Complex,
Bandra (East)
Mumbai - 400 051

Trading Symbol: "SEAMECLTD"

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on February 12, 2024

In continuation to our letter bearing reference no. SEAMEC/NSE/BM NOTICE/SMO/0102/2024 dated February 01, 2024, and pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, on the recommendation of the Audit Committee, the Board of Directors of the Company in its meeting held today i.e. February 12, 2024, inter-alia, considered and approved the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2023. The copies of the standalone and consolidated financial results along with limited review report issued by M/s. T R Chadha & Co. LLP, Chartered Accountants, Statutory Auditors are enclosed.

The meeting of the Board of Directors commenced at 13:35 hours and concluded at 14:40 hours.

We request you to take the above on record and disseminate the same on your website.

Thanking you,

Yours Faithfully,
For SEAMEC LIMITED

S.N. Mohanty
President - Corporate Affairs, Legal and Company Secretary
Enclosure: As above

Please visit us at : www.seamec.in





SEAMEC LIMITED

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MITSUBISHI MINERAL GROUP

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SEAMEC/BSE/SMO/1202/2024

February 12, 2024

BSE Limited
Phirojee Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Trading Symbol: 526807

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on February 12, 2024

In continuation to our letter bearing reference no. SEAMEC/BSE/BM NOTICE/SMO/0102/2024 dated February 01, 2024, and pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, on the recommendation of the Audit Committee, the Board of Directors of the Company in its meeting held today i.e. February 12, 2024, inter-alia, considered and approved the following:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended December 31, 2023. The copies of the standalone and consolidated financial results along with limited review report issued by M/s. T R Chadha & Co. LLP, Chartered Accountants, Statutory Auditors are enclosed.

The meeting of the Board of Directors commenced at 13:35 hours and concluded at 14:40 hours.

We request you to take the above on record and disseminate the same on your website.

Thanking you,

Yours Faithfully,
For SEAMEC LIMITED

S.N. Mohanty
President - Corporate Affairs, Legal and Company Secretary
Enclosure: As above

Please visit us at : www.seamec.in





Independent Auditor's Review Report on Standalone unaudited quarterly and nine months period ended 31st December, 2023 financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
SEAMEC LIMITED**

1. We have reviewed the accompanying statement of standalone unaudited financial results of Seamec Limited for the quarter and nine months period ended 31st December, 2023 (hereinafter referred to as "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these statements based on our review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ("Ind AS") and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For T R Chadha & Co LLP
Chartered Accountants
Firm Registration No. 006711N/N500028

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Pramod Tilwani
Partner
Membership No. 076650
UDIN: 24076650BKEFXR3695

Date: 12th February, 2024
Place: Mumbai

Seamec Limited
Registered office: A-901-905,9th Floor,215 Atrium
Andheri-Kurla Road, Andheri (East), Mumbai 400093, India
Tel : (022) 66941800 Fax : (022) 66941818 Email: contact@seamec.in
Website : www.seamec.in
CIN : L63032MH1986PLC154910

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(₹ in lakhs except as stated)

Particulars	Standalone					
	Quarter ended			Nine months ended		Year ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue from operations	19,683	6,738	9,505	44,241	28,165	39,902
(b) Other income	839	959	87	3,003	1,757	1,547
2 Total income (a)+(b)	20,522	7,697	9,592	47,244	29,922	41,449
3 Expenses						
(a) Operating Expenses	8,605	1,790	5,275	20,794	12,391	19,390
(b) Employee benefit expenses	1,831	1,537	1,634	5,067	4,866	6,592
(c) Finance costs	311	305	110	750	319	329
(d) Depreciation and amortisation expenses	2,625	2,585	1,838	7,807	6,569	9,267
(e) Other Expenses	687	1,275	465	2,914	1,948	2,351
4 Total expenses (a to e)	14,059	7,493	9,322	37,332	26,093	37,929
5 Profit / (loss) before exceptional items and tax (2-4)	6,463	204	270	9,912	3,829	3,520
6 Exceptional Items gain / (loss) (refer note 3)	-	-	-	1,301	-	-
7 Profit / (loss) before tax	6,463	204	270	11,213	3,829	3,520
Tax expense						
(a) Current Tax	-	-	-	-	-	(13)
(b) Deferred Tax	-	-	(369)	-	(357)	(595)
(c) Taxes for previous year	147	-	-	147	-	-
8 Total Tax expense (a+b+c)	147	-	(369)	147	(357)	(608)
9 Profit / (Loss) for the period / year ended after tax (7-8)	6,316	204	639	11,066	4,186	4,128
10 Other Comprehensive income						
Item that will be reclassified to statement of profit and loss	-	-	-	-	-	-
Item that will not be reclassified to statement of profit and loss	(6)	(6)	0	(18)	-	(25)
11 Total comprehensive Income for the period / year (9+10)	6,310	198	639	11,048	4,186	4,103
12 Paid up equity share capital (face value : ₹ 10/- each)	2,543	2,543	2,543	2,543	2,543	2,543
13 Other Equity						66,153
14 Earnings/(Loss) per share (of ₹ 10/- each) (Not annualised)						
Basic & Diluted (₹.)	24.84	0.80	2.51	43.51	16.46	16.23

* Value in zero (0) represent amount below Rs. 1 lakhs



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Seamec Limited
Registered office: A-901-905,9th Floor,215 Atrium
Andheri-Kurla Road, Andheri (East), Mumbai 400093, India
Tel : (022) 66941800 Fax : (022) 66941818 Email: contact@seamec.in
Website : www.seamec.in
CIN : L53032MH1986PLC154910

NOTES

1 Segment Reporting

Particular	Standalone					
	Quarter ended			Nine months ended		Year ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A Segment Revenue						
(a) Domestic	17,573	5,680	8,209	39,961	20,720	31,071
(b) Overseas	2,110	1,058	1,296	4,280	7,445	8,831
Revenue from operations	19,683	6,738	9,505	44,241	28,165	39,902
B Segment results						
(a) Domestic	4,946	(99)	912	7,313	2,180	3,424
(b) Overseas	990	(16)	(815)	898	808	(670)
Total Segment results before exceptional items	5,936	(115)	97	8,212	2,988	2,754
C Exceptional Items gain / (loss) (refer note 3)	-	-	-	1,301	-	-
Less: (i) Finance Cost	311	305	110	750	319	329
Add : (ii) Other un-allocable income	838	624	283	2,450	1,160	1,095
Profit / (loss) before tax	6,463	204	270	11,213	3,829	3,520

* Segment assets & segment liabilities have not been identified with any of the reportable segments, as the assets used in the Company's business and the liabilities contracted are used interchangeably between segments.

- Subsequent to the current quarter end, the company has purchased vessel "Sea Diamond" from Ship & Boats Oil Services, Egypt on January 02, 2024 at price of USD 7 Million.
- In First quarter, the Company had sold its bulk carrier vessel namely Seamec Gallant to its wholly owned subsidiary M/s Seamec International FZE, UAE at a purchase consideration of Rs. 64.96 Cr (USD 8 Millions). The sale consideration for the same is yet to be received.
- The above Statement of Standalone unaudited Financial Results and the notes of the Company has been drawn up in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) rules, 2015 as amended from time to time and other accounting principles generally accepted in India. The financial results have been prepared in accordance with the recognition and measurement principles prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices generally accepted in India.
- The above Statement of Standalone unaudited Financial Results have been reviewed by the Audit Committee and taken on record by the board of directors at respective meetings held on February 12, 2024
- The previous period figures have been regrouped to conform to the current period presentation.

For and on behalf of the Board of Directors



Naveen Mohta
Whole Time Director
(DIN 07027180)



Place : Mumbai
Date: February 12, 2024

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Independent Auditor's Review Report on consolidated unaudited quarterly and nine months period ended 31st December, 2023 financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
SEAMEC LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of SEAMEC Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter and nine months period ended 31st December, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following subsidiaries:
 - a. Seamec International FZE
 - b. Seamate Shipping FZC
 - c. Seamec Nirman Infra Limited
 - d. SEAMEC UK Investments Limited
 - e. Fountain House 74 Limited
 - f. Fountain House 84 Limited
 - g. Fountain House Combined Limited and
 - h. Aarey Organic Industries Private Limited



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial statements and other financial information of the four subsidiaries (including two located outside India), whose unaudited interim financial results and other financial information reflects total revenues of Rs. 1,737 Lakhs and Rs. 5,304 Lakhs, total net loss after tax of Rs. 29 Lakhs and Rs. 1,370 Lakhs, total comprehensive loss of Rs. 276 Lakhs and Rs. 1,354 Lakhs for the quarter and nine months period ended 31st December, 2023 respectively, as considered in the consolidated unaudited financial results. Those financial statements, prepared in accordance with accounting principal generally accepted in the subsidiary's country of incorporation, have been reviewed by other auditor under generally accepted auditing standards applicable in that country. The Company's management has converted those financial statement accounting principles generally accepted in the country on incorporation of the subsidiary, to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of said subsidiary, is based solely on the reports of the other auditors, conversion adjustments made by the Company's management and reviewed by us and the procedures performed by us as stated in paragraph 3 above.

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

For T R Chadha & Co LLP
Chartered Accountants
Firm Registration No. 006711N/N500028

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Pramod Tilwani
Partner
Membership No. 076650
UDIN: 24076650BKEFXQ7204

Date: 12th February, 2024
Place: Mumbai

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

(₹ in lakhs except as stated)

Particulars	Consolidated					
	Quarter ended			Nine Months Ended		Year ended
	DECEMBER 31, 2023	SEPTEMBER 30, 2023	DECEMBER 31, 2022	DECEMBER 31, 2023	DECEMBER 31, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue from operations	21,331	8,443	10,068	49,291	31,141	43,724
(b) Other income	579	715	154	2,574	2,126	1,998
2 Total Income (a)+(b)	21,909	9,158	10,222	51,864	33,267	45,722
3 Expenses						
(a) Operating Expenses	8,971	2,968	5,632	23,361	13,421	20,457
(b) Employee benefit expenses	2,376	1,978	1,904	6,480	5,613	7,606
(c) Finance costs	449	420	220	1,117	560	680
(d) Depreciation and amortisation expenses	3,388	3,342	2,447	9,952	8,054	11,198
(e) Other Expenses	921	1,875	553	3,959	2,151	3,020
4 Total expenses (a to e)	16,105	10,584	10,756	44,869	29,799	42,961
5 Profit / (loss) before tax (2-4)	5,805	(1,425)	(534)	6,995	3,468	2,761
6 Tax expense						
(a) Current Tax	16	21	1	58	1	(3)
(b) Deferred Tax	(0)	(0)	(369)	(0)	(356)	(592)
(c) Previous years tax	147	-	-	147	-	-
Total Tax expense (a+b+c)	163	21	(368)	205	(355)	(595)
7 Profit / (Loss) for the period / year ended after tax (5-6)	5,642	(1,446)	(166)	6,790	3,823	3,356
8 Other Comprehensive Income						
Item that will be reclassified to statement of profit and loss	(17)	334	132	376	960	911
Item that will not be reclassified to statement of profit and loss	(6)	(6)	-	(18)	(0)	(25)
9 Total comprehensive Income for the period / year (7+8)	5,619	(1,118)	(34)	7,148	4,783	4,242
Net Profit Attributable to:						
Owners of the company	5,616	(1,478)	(177)	6,703	3,785	3,300
Non-Controlling interest	26	32	11	87	38	56
Other Comprehensive Income Attributable to:						
Owners of the company	(23)	328	132	358	960	886
Non-Controlling interest	-	-	-	-	-	-
Total Comprehensive Income Attributable to:						
Owners of the company	5,593	(1,150)	(45)	7,061	4,745	4,186
Non-Controlling interest	26	32	11	87	38	56
	5,619	(1,118)	(34)	7,148	4,783	4,242
10 Paid up equity share capital (face value : ₹ 10/- each)	2,543	2,543	2,543	2,543	2,543	2,543
11 Other Equity						76,490
12 Earnings/(Loss) per share (of ₹ 10/- each) (Not annualised)						
- Basic & Diluted (₹)	22.18	(5.69)	(0.70)	26.71	14.89	13.20

* Value in zero (0) represents amount below Rs. 1 lakhs

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NOTES
1 Segment Reporting

Particular	Consolidated					
	Quarter ended			Nine Months Ended		Year ended
	DECEMBER 31, 2023	SEPTEMBER 30, 2023	DECEMBER 31, 2022	DECEMBER 31, 2023	DECEMBER 31, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A Segment Revenue						
(a) Domestic	17,842	6,045	8,251	40,945	20,812	31,337
(b) Overseas	3,489	2,398	1,817	8,346	10,329	12,387
Revenue from operations	21,331	8,443	10,068	49,291	31,141	43,724
B Segment results						
(a) Domestic	5,014	(6)	919	7,562	2,188	3,493
(b) Overseas	661	(1,379)	(1,582)	(1,469)	295	(1,598)
Total	5,675	(1,386)	(663)	6,093	2,483	1,895
Less: (i) Finance Cost	449	420	220	1,117	560	680
Add : (ii) Other un-allocable income	578	381	349	2,019	1,545	1,546
Profit / (loss) before tax	5,805	(1,425)	(534)	6,995	3,468	2,761

* Segment assets & segment liabilities have not been identified with any of the reportable segments, as the assets used in the Company's business and the liabilities contracted are used interchangeably between segments.

- The above Statement of Consolidated unaudited Financial Results and the notes of the Company has been drawn up in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) rules, 2015 as amended from time to time and other accounting principles generally accepted in India. The financial results have been prepared in accordance with the recognition and measurement principles prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices generally accepted in India.
- The above Statement of Consolidated unaudited Financial results have been reviewed by the Audit Committee and taken on record by the board of directors at respective meetings held on 12 February 2024.
- The previous period figures have been regrouped to conform to the current period presentation.

For and on behalf of the Board of Directors


Naveen Mohta
Whole Time Director



Place: Mumbai
Date: February 12, 2024

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