

Independent Auditor's Review Report on Standalone unaudited quarterly 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 ended 30th June 2025 (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.



Date: 13th August, 2025

Place: Mumbai

For T R Chadha & Co LLP

Chartered Accountants

Firm Registration No. 006711N/N500028



Pramod Tilwani

Partner

Membership No. 076650

UDIN: 25076650BMJGFR2228

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(₹ in lakhs except as stated)

Particulars	Standalone			
	Quarter ended		Year ended	
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	(Unaudited)	(Audited) Refer note 2	(Unaudited)	(Audited)
1 Income				
(a) Revenue from operations	20,143	19,426	20,522	61,733
(b) Other income	2,146	1,310	1,261	4,223
2 Total Income (a)+(b)	22,289	20,736	21,783	65,956
3 Expenses				
(a) Operating Expenses	6,510	5,782	9,354	25,498
(b) Employee benefit expenses	2,819	2,617	2,550	9,669
(c) Finance costs	284	312	364	1,356
(d) Depreciation and amortisation expenses	2,994	3,001	2,761	11,574
(e) Other Expenses	1,396	1,873	1,264	4,424
4 Total expenses (a to e)	14,003	13,585	16,293	52,521
5 Profit / (loss) before exceptional items and tax (2-4)	8,286	7,151	5,490	13,435
6 Exceptional Items gain / (loss)	-	-	-	-
7 Profit / (loss) before tax	8,286	7,151	5,490	13,435
Tax expense				
(a) Current Tax	352	1,170	334	1,828
(b) Deferred Tax	(27)	99	10	52
(c) Taxes for previous year	-	-	-	-
8 Total Tax expense (a+b+c)	325	1,269	344	1,880
9 Profit / (Loss) for the period / year ended after tax (7-8)	7,961	5,882	5,146	11,555
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	2	13	(5)	8
11 Total comprehensive Income for the period / year (9+10)	7,963	5,895	5,141	11,563
12 Paid up equity share capital (face value : ₹ 10/- each)	2,543	2,543	2,543	2,543
13 Other Equity				96,115
14 Earnings/(Loss) per share (of ₹ 10/- each) (Not annualised)				
- Basic & Diluted (₹.)	31.31	23.13	20.24	45.44

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



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NOTES

1 Segment Reporting

(₹ in lakhs except as stated)

Particular	Standalone			
	Quarter ended			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	(Unaudited)	(Audited) Refer note 2	(Unaudited)	(Audited)
A Segment Revenue				
(a) Domestic	19,109	18,393	16,450	55,874
(b) Overseas	1,034	1,033	4,072	5,859
Revenue from operations	20,143	19,426	20,522	61,733
B Segment results				
(a) Domestic	8,680	7,343	2,416	11,839
(b) Overseas	(2,062)	(1,813)	1,866	(2,608)
Total Segment results before exceptional items	6,618	5,530	4,282	9,231
C Exceptional Items gain / (loss)	-	-	-	-
Less: (i) Finance Cost	284	312	364	1,356
Add : (ii) Other un-allocable income	1,952	1,933	1,572	5,560
Profit / (loss) before tax	8,286	7,151	5,490	13,435

* 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 unaudited financial results have been reviewed by the Audit Committee meeting held on August 12, 2025 and approved by the Board of Directors at their meetings held on August 13, 2025. The Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder. The above results have been reviewed by the Statutory Auditors of the Company who have expressed an unmodified review conclusion vide their review reports thereon.
- The figures for quarter ended March 31, 2025 are balancing figure between the audited standalone figures for the year ended 31 March 2025 and the unaudited standalone published year to date figures up to the nine months period ended 31 December 2024 which was subjected to limited review by the statutory auditors.
- The figures for the previous periods have been regrouped/rearranged wherever considered necessary to conform to current period's classification.

Place : Mumbai
Date: August 13, 2025



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For and on behalf of the Board of Directors of
SEAMEC Limited

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Naveen Mohta
Whole Time Director
(DIN 07027180)



Independent Auditor's Review Report on consolidated unaudited quarterly 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 ended 30th June 2025 ("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
 - h. Aarey Organic Industries Private Limited
 - i. Searete India IFSC 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 five subsidiaries (including three located outside India), whose unaudited interim financial results and other financial information reflects total revenues (before consolidated adjustment) of Rs. 1,098 Lakhs, total net loss after tax (before consolidated adjustment) of Rs. 78 Lakhs, total comprehensive income (before consolidated adjustment) of Rs. 72 Lakhs for the quarter ended 30th June 2025, 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



Pramod Tilwani

Partner

Membership No. 076650

UDIN: 25076650BMJGFS1870

Date: 13th August, 2025

Place: Mumbai

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

		(₹ in lakhs except as stated)			
		Consolidated			
		Quarter ended		Year ended	
Particulars		June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
		(Unaudited)	(Audited) (Refer note 3)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	21,092	19,962	21,499	65,182
	(b) Other income	1,982	1,009	788	3,043
2	Total Income (a)+(b)	23,074	20,971	22,287	68,225
3	Expenses				
	(a) Operating Expenses	6,938	6,848	10,155	28,295
	(b) Employee benefit expenses	2,836	2,731	2,608	9,822
	(c) Finance costs	352	412	392	1,549
	(d) Depreciation and amortisation expenses	3,413	3,345	3,205	13,062
	(e) Other Expenses	1,630	2,268	1,458	5,697
4	Total expenses (a to e)	15,169	15,604	17,818	58,425
5	Profit / (loss) before exceptional items and tax (2-4)	7,905	5,367	4,469	9,800
6	Exceptional items gain / (loss) (refer note 2)		7	872	884
7	Profit before tax (5-6)	7,905	5,374	5,341	10,684
8	Tax expense				
	(a) Current Tax	353	1,173	335	1,832
	(b) Deferred Tax	(27)	99	10	59
	(c) Previous years tax	-	-	-	2
	Total Tax expense (a+b+c)	326	1,272	345	1,893
9	Profit / (Loss) for the period / year ended after tax (7-8)	7,579	4,102	4,996	8,791
10	Other Comprehensive Income				
	Item that will be reclassified to statement of profit and loss	1,246	108	(56)	676
	Item that will not be reclassified to statement of profit and loss	2	12	(5)	8
11	Total comprehensive Income for the period / year (9+10)	8,827	4,222	4,935	9,475
	Net Profit Attributable to:				
	Owners of the company	7,577	4,298	4,985	8,962
	Non-Controlling interest	2	(196)	11	(171)
	Other Comprehensive Income Attributable to:				
	Owners of the company	1,248	120	(61)	684
	Non-Controlling interest	-	-	-	-
	Total Comprehensive Income Attributable to:				
	Owners of the company	8,825	4,418	4,924	9,646
	Non-Controlling interest	2	(196)	11	(171)
		8,827	4,222	4,935	9,475
12	Paid up equity share capital (face value : ₹ 10/- each)	2,543	2,543	2,543	2,543
13	Other Equity				98,245
14	Earnings/(Loss) per share (of ₹ 10/- each) (Not annualised)				
	- Basic & Diluted (₹.)	29.80	16.91	19.61	35.25

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



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NOTES

1 Segment Reporting

(₹ in lakhs except as stated)

Particular	Consolidated			
	Quarter ended			Year ended
	June 30, 2025	March 31, 2025	June 30, 2024	March 31, 2025
	(Unaudited)	(Audited) (Refer note 3)	(Unaudited)	(Audited)
A Segment Revenue				
(a) Domestic	19,119	18,403	16,519	55,958
(b) Overseas	1,973	1,559	4,980	9,224
Revenue from operations	21,092	19,962	21,499	65,182
B Segment results				
(a) Domestic	8,681	6,741	2,423	11,231
(b) Overseas	(2,211)	(2,593)	1,340	(4,262)
Total Segment results before exceptional items	6,470	4,148	3,763	6,969
C Exceptional items gain / (loss) (refer note 2)				
	-	7	872	884
Less: (i) Finance Cost	352	412	392	1,549
Add : (ii) Other un-allocable income	1,787	1,631	1,098	4,380
Profit / (loss) before tax	7,905	5,374	5,341	10,684

* 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 have been reviewed by the Audit Committee meeting held on August 12, 2025 and approved by the Board of Directors at their meetings held on August 13, 2025. The Consolidated Financial Results are in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder. The above results have been reviewed by the Statutory Auditors of the Company who have expressed an unmodified review conclusion vide their review reports thereon.
- The figures for quarter ended March 31, 2025 are balancing figure between the audited consolidated figures for the year ended 31 March 2025 and the unaudited consolidated published year to date figures up to the nine months period ended 31 December 2024 which was subjected to limited review by the statutory auditors.
- The figures for the previous periods have been regrouped/rearranged wherever considered necessary to conform to current period's classification.

For and on behalf of the Board of Directors

Place: Mumbai
Date: August 13, 2025



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Naveen Mohta
Whole Time Director
(DIN 07027180)