

Independent Auditor's Review Report on Standalone unaudited quarterly and nine months ended 31st December 2025 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** ("the Company") for the quarter and nine months ended 31st December 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 the statement 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: 30th January, 2026
Place: Mumbai

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


Amit Agarwal
Partner

Membership No. 141031

UDIN: **26141031ZZ AKGP 4978**

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(₹ in lakhs except as stated)

Particulars	Standalone					
	Quarter ended		Nine months ended		Year ended	
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue from operations	30,313	8,241	14,018	58,698	42,307	61,733
(b) Other income	1,341	903	(752)	4,390	2,913	4,223
2 Total Income (a)+(b)	31,654	9,144	13,266	63,088	45,220	65,956
3 Expenses						
(a) Operating Expenses	11,980	4,514	6,478	23,004	19,716	25,498
(b) Employee benefit expenses	3,488	2,916	2,425	9,223	7,052	9,669
(c) Finance costs	564	400	336	1,248	1,043	1,356
(d) Depreciation and amortisation expenses	2,855	2,995	3,007	8,845	8,573	11,574
(e) Other Expenses	1,816	797	732	4,009	2,551	4,424
4 Total expenses (a to e)	20,703	11,622	12,978	46,329	38,935	52,521
5 Profit / (loss) before exceptional items and tax (2-4)	10,951	(2,478)	288	16,759	6,285	13,435
6 Exceptional Items gain / (loss)	-	-	-	-	-	-
7 Profit / (loss) before tax	10,951	(2,478)	288	16,759	6,285	13,435
Tax expense						
(a) Current Tax	792	170	245	1,314	658	1,828
(b) Deferred Tax	25	(64)	(182)	(66)	(47)	52
(c) Taxes for previous year	-	-	-	-	-	-
8 Total Tax expense (a+b+c)	817	106	63	1,248	611	1,880
9 Profit / (Loss) for the period / year ended after tax (7-8)	10,134	(2,584)	225	15,511	5,674	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 (net of tax)	15	2	5	19	(4)	8
11 Total comprehensive Income for the period / year (9+10)	10,149	(2,582)	230	15,530	5,670	11,563
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						96,115
14 Earnings/(Loss) per share (of ₹ 10/- each) (Not annualised)						
- Basic & Diluted (₹.)	39.85	(10.16)	0.88	60.99	22.31	45.44

* Value in zero (0) represents 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 : L63032MH1986PLC154910

NOTES

1 Segment Reporting

(₹ in lakhs except as stated)

Particular	Standalone					
	Quarter ended		Nine months ended		Year ended	
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A Segment Revenue						
(a) Domestic	23,725	6,808	13,262	49,643	37,481	55,874
(b) Overseas	6,588	1,433	756	9,055	4,826	5,859
Revenue from operations	30,313	8,241	14,018	58,698	42,307	61,733
B Segment results						
(a) Domestic	8,597	(1,686)	1,886	15,591	4,495	11,839
(b) Overseas	1,824	(1,159)	(1,111)	(1,397)	(795)	(2,608)
Total Segment results before exceptional items	10,421	(2,845)	775	14,194	3,700	9,231
C Exceptional Items gain / (loss)	-	-	-	-	-	-
Less: (i) Finance Cost	564	401	336	1,248	1,043	1,356
Add : (ii) Other un-allocable income	1,094	768	(151)	3,813	3,628	5,560
Profit / (loss) before tax	10,951	(2,478)	288	16,759	6,285	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 Standalone 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 unaudited Standalone Financial Results have been reviewed by the Audit Committee and taken on record by the board of directors at respective meetings held on January 30, 2026.
- The previous year figures have been regrouped to conform to the current period presentation. The figures for the quarters ended December 31, 2025, September 30, 2025, and December 31, 2024, represent the balancing figures between the audited figures for the respective financial years and the reviewed year-to-date figures up to the nine months of the respective financial years.

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

Place : Delhi
Date: January 30, 2026



Sanjeev Agrawal
Chairman
(DIN 00282059)

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T R Chadha & Co LLP

Chartered Accountants



Independent Auditor's Review Report on consolidated unaudited quarterly and nine months ended 31st December 2025 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 ended 31st December 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

T R Chadha & Co LLP, A limited liability partnership with LLP Identification No. AAF-3926

Mumbai Branch Office: E 2001-02, Lotus Corporate Park, Off Western Express Highway, Ram Mandir Station Road, Goregaon East, Mumbai 400063,
Ph: +91 22 49669000 E mail: mumbai@trchadha.com Website: www.trchadha.com

Corporate/ Regd. Office: B-30, Connaught Place, Kuthiala Building, New Delhi - 110001 | Ph: 43259900 | E-mail: delhi@trchadha.com

Offices: Ahmedabad | Bengaluru | Chennai | Gurugram | Hyderabad | Pune | New Delhi | Noida | Pune | Tirupati | Vadodara

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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 reflect total revenues of Rs. 1,391 Lakhs and Rs. 3,805 Lakhs, total net profit after tax of Rs. 74 Lakhs and Rs. 646 Lakhs, total comprehensive profit of Rs. 262 Lakhs and Rs. 1,287 Lakhs for the quarter and nine months ended 31st December 2025 respectively as considered in the consolidated unaudited financial results. These interim financial statements and other financial information have been reviewed by the other auditors whose review report has been furnished to us by the management. Further, in case of three subsidiaries whose interim financial statements and other financial information have been prepared in accordance with accounting principles generally accepted in their country of incorporation and have been reviewed by other auditors under generally accepted auditing standards applicable in that respective country. The Company's management has converted the interim financial statements of such subsidiaries located outside India from accounting principles generally accepted in the country on incorporation of the subsidiaries, 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 the subsidiaries, is based solely on the reports of the other auditors, conversion adjustments prepared 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 to this matter.



Date: 30th January, 2026

Place: Mumbai

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



Amit Agarwal
Partner

Membership No. 141031

UDIN: 26141031M2K4RA2903

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Particulars	Consolidated					
	Quarter ended			Nine Months ended		Year Ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
(a) Revenue from operations	31,705	9,742	14,934	62,539	45,220	65,182
(b) Other income	1,439	1,006	(996)	4,427	2,034	3,043
2 Total Income (a)+(b)	33,144	10,748	13,938	66,966	47,254	68,225
3 Expenses						
(a) Operating Expenses	12,513	5,048	7,084	24,499	21,447	28,295
(b) Employee benefit expenses	3,505	2,932	2,425	9,273	7,091	9,822
(c) Finance costs	648	496	342	1,496	1,137	1,549
(d) Depreciation and amortisation expenses	3,582	3,806	3,351	10,801	9,717	13,062
(e) Other Expenses	2,106	978	998	4,714	3,429	5,697
4 Total expenses (a to e)	22,354	13,280	14,200	50,783	42,821	58,425
5 Profit / (loss) before exceptional items and tax (2-4)	10,790	(2,512)	(262)	16,183	4,433	9,800
6 Exceptional items gain / (loss) (refer note 2)	-	-	3	-	877	884
7 Profit before tax (5-6)	10,790	(2,512)	(259)	16,183	5,310	10,684
8 Tax expense						
(a) Current Tax	789	172	246	1,314	659	1,832
(b) Deferred Tax	25	(64)	(182)	(66)	(40)	59
(c) Previous years tax	0	(47)	-	(47)	2	2
Total Tax expense (a+b+c)	814	61	64	1,201	621	1,893
9 Profit / (Loss) for the period / year ended after tax (7-8)	9,976	(2,573)	(323)	14,982	4,689	8,791
10 Other Comprehensive Income						
Item that will be reclassified to statement of profit and loss	657	594	227	2,497	568	676
Item that will not be reclassified to statement of profit and loss	15	2	5	19	(4)	8
11 Total comprehensive Income for the period / year (9+10)	10,648	(1,977)	(91)	17,498	5,253	9,475
Net Profit Attributable to:						
Owners of the company	9,982	(2,748)	(332)	14,791	4,664	8,962
Non-Controlling Interest	14	175	9	191	25	(171)
Other Comprehensive Income Attributable to:						
Owners of the company	672	596	232	2,516	564	684
Non-Controlling interest	-	-	-	-	-	-
Total Comprehensive Income Attributable to:						
Owners of the company	10,634	(2,152)	(100)	17,307	5,228	9,646
Non-Controlling interest	14	175	9	191	25	(171)
	10,648	(1,977)	(91)	17,498	5,253	9,475
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						98,244
14 Earnings/(Loss) per share (of ₹ 10/- each) (Not annualised)						
- Basic & Diluted (₹.)	39.18	(10.81)	(1.31)	58.17	18.34	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			Nine Months ended		Year Ended
	December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A Segment Revenue						
(a) Domestic	23,748	6,819	13,267	49,686	37,555	55,958
(b) Overseas	7,957	2,923	1,667	12,853	7,665	9,224
Revenue from operations	31,705	9,742	14,934	62,539	45,220	65,182
B Segment results						
(a) Domestic	8,607	(1,704)	1,882	15,584	4,490	11,231
(b) Overseas	1,638	(1,183)	(1,406)	(1,756)	(1,669)	(4,262)
Total Segment results before exceptional items	10,245	(2,887)	476	13,828	2,821	6,969
C Exceptional items gain / (loss) (refer note 2)	-	-	3	-	877	884
Less: (i) Finance Cost	648	496	342	1,496	1,137	1,549
Add : (ii) Other un-allocable income	1,193	871	(396)	3,851	2,749	4,380
Profit / (loss) before tax	10,790	(2,512)	(259)	16,183	5,310	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.

2 The above Statement of consolidated unaudited financial results have been reviewed by the Audit Committee meeting held on January 30, 2026 and approved by the Board of Directors at their meetings held on January 30, 2026. 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.

3 The above Statement of Consolidated audited Financial results have been reviewed by the Audit Committee and taken on record by the board of directors at respective meetings held on January 30, 2026.

4 The figures for the previous periods have been regrouped/rearranged wherever considered necessary to conform to current period's classification. The figures for the quarters ended December 31, 2025, September 30, 2025, and December 31, 2024, represent the balancing figures between the audited figures for the respective financial years and the reviewed year-to-date figures up to the nine months of the respective financial years.

For and on behalf of the Board of Directors

Place: Delhi
Date: January 30, 2026



Sanjeev Agrawal
Chairman
(DIN 00282059)

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