OCEANIC FOODS LIMITED

Reg. Off.:-Opp.Brooke Bond Factory(Hindustan Unilever Ltd.), Pandit Nehru Marg, JAMNAGAR-361 002, GUJARAT, INDIA.
Phone : +91-288-2757355 / 2757366 / 2757333
E-mail : enquiry@ocenicfoods.com / sales@oceanicfoods.com
Website : www.oceanicfoods.com • CIN : L15495GJ1993PLC019383

Date: 03/11/2026

To,
The Manager,
Listing Department,
BSE Limited,
P. J, Towers, Dalal Street
Mumbai- 400 001.

Sub: Outcome of the Board Meeting held on 3rd November, 2026.
Ref: - Scrip Code: - 540405 - Oceanic Foods Limited

Dear Sir/Madam,

With reference to the captioned subject matter, we would like to inform you that the Board of Directors of the company at its meeting held today i.e. **3rd November 2026**, has inter alia considered and approved the Standalone and Consolidated unaudited Financial Results of the Company for the **Quarter and Half Year ended on 30th September, 2026.** The financial results along with limited review reports is enclosed herewith.

The Meeting of the board of directors of the company commenced at 06.30 pm and concluded at 07.15 pm.

We hereby request you to take the above information on your record.

Thanks & Regards,

For, Oceanic Foods Limited

AJESH VINODRAI PATEL
Digitally signed by AJESH VINODRAI PATEL
Date: 2026.11.03 19:22:42 +05'30'

Ajesh Vinodrai Patel
Managing Director and Chairman
DIN: 00083536

fssai LIC NO : 10013021000569
BRCGS Food Safety CERTIFICATED
Star - K Kosher Certified
JAMIAT ULAMA HALAL FOUNDATION حلال HALAL
FDA

"Revolutionizing Taste Around The World"

Oceanic Foods Limited

Reg. Office : Opp. Brooke Bond Factory,
P. N. Marg, Jamnagar -361002
CIN L15495GJ1993PLC019383
Website: www.oceanicfoods.com E- Mail: info@oceanicfoods.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended on 30th September, 2026

(Amount in lacs except EPS)

Sr. No.		Particulars	Quarter Ended On			Half Year Ended		Year Ended
			30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
			(1)	(2)	(3)	(4)	(5)	(6)
1		INCOME FROM OPERATIONS						
	a	Net Sales	4,016.93	3,959.49	4,307.40	7,976.42	8,368.55	16,232.77
	b	Other Operating Income	141.09	136.00	179.81	277.09	245.52	488.56
		Total Revenue from Operations (a+b)	4,158.02	4,095.49	4,487.21	8,253.51	8,614.07	16,721.33
2		Other Income (See Note No. 3)	2.24	24.56	1.57	26.80	1.91	7.49
3		**TOTAL INCOME**	**4,160.26**	**4,120.05**	**4,488.78**	**8,280.31**	**8,615.98**	**16,728.82**
4		EXPENSES						
	a	Cost of materials consumed	2,600.22	3,337.02	3,332.82	5,937.24	7,251.55	12,564.09
	b	Purchase of Stock in trade	-	-	-	-	-	-
	c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	292.76	(537.89)	(26.03)	-245.13	(899.40)	(292.81)
	d	Employee benefits expenses	126.58	127.13	126.59	253.71	252.19	560.42
	e	Finance Costs	104.62	92.40	82.34	197.02	174.72	345.48
	f	Depreciation and amortisation expenses	48.62	48.39	45.62	97.01	89.31	182.23
	g	Other expenses	649.75	756.52	707.38	1,406.27	1,319.06	2,466.70
		TOTAL EXPENSES	**3,822.55**	**3,823.57**	**4,268.72**	**7,646.12**	**8,187.43**	**15,826.11**
5		Profit/(Loss) before exceptional items	337.71	296.48	220.06	634.19	428.55	902.71
6		Exceptional items						
7		**Profit/(Loss) Before tax (5-6)**	**337.71**	**296.48**	**220.06**	**634.19**	**428.55**	**902.71**
8		**Tax expenses**	**93.04**	**75.66**	**55.39**	**168.70**	**109.20**	**228.54**
	a	Current Tax	85.88	69.51	58.30	155.39	112.79	229.60
	b	Deferred tax	7.16	6.15	(2.91)	13.31	(3.59)	(1.06)
9		**Profit/(Loss) for the period**	**244.67**	**220.82**	**164.67**	**465.49**	**319.35**	**674.17**
10		**Other Comprehensive Income/(Expense), Net of Tax**	**3.61**	**0.27**	**2.53**	**3.88**	**1.87**	**3.99**
	a	Items that will be reclassified to profit or loss						
	b	Items that will not be reclassified to profit or loss	3.61	0.27	2.53	3.88	1.87	3.99
11		**Total Comprehensive Income / (Expense) for the Period (9+10)**	**248.28**	**221.09**	**167.20**	**469.37**	**321.22**	**678.16**
12		Paid-up equity share capital (Face Value of Rs.10/-)	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00
13		Other Equity	-	-				3,420.16
14		**Earning Per Share on net profit/(loss) (of Rs. 10 each) Basic & Diluted (not annualised)**	**2.17**	**1.96**	**1.46**	**4.14**	**2.84**	**5.99**

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Website: www.oceanicfoods.com E- Mail: info@oceanicfoods.com

Note No. 1: Disclosure of Standalone Assets & Liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclsoure Requirements) Regulations, 2015 for the Half Year ended on 30th September, 2026

(Amount in lacs)

Sr. No.	Particulars	As at		
		30.09.2026 (Unaudited)	31.03.2026 (Unaudited)	30.09.2025 (Unaudited)
	ASSETS			
(1)	**Non-current assets**			
	(a) Property, Plant and Equipment	2,203.11	2,028.46	1,707.01
	(b) Capital work-in-progress	724.75	593.06	316.09
	(c) Right to use asset	111.18	122.62	134.06
	(d) Investment Property	71.14	72.97	52.89
	(e) Financial Assets			
	(i) Investments	29.50	29.50	29.65
	(ii) Other Financial Assets	48.67	51.84	50.33
	(f) Other Non current assets	336.00	300.00	-
	(g) Income tax assets (net)	9.71	9.71	9.71
(2)	**Current assets**			
	(a) Inventories	2,966.60	2,741.44	3,335.93
	(b) Financial Assets			
	(i) Trade Receivables	3,812.71	3,754.31	3,077.71
	(ii) Cash and cash equivalents	0.48	14.76	33.54
	(iii) Other Financial Assets	52.01	46.75	73.03
	(c) Other current assets	739.88	314.13	487.03
	(d) Current Tax Assets	-	-	-
	Total Assets	**11,105.74**	**10,079.55**	**9,306.98**
	EQUITY AND LIABILITIES			
	EQUITY			
	(a) Equity Share Capital	1,125.00	1,125.00	1,125.00
	(b) Other Equity	3,889.53	3,420.16	3,063.20
	LIABILITIES			
(1)	**Non-current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	985.55	176.73	214.23
	(ii) Lease Liabilities	114.77	126.92	138.50
	(iii) Other Finance Liabilities	0.61	4.98	1.30
	(b) Provisions	53.56	48.46	41.82
	(c) Deferred tax liabilities (Net)	60.13	45.52	42.28
(2)	**Current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	3,486.24	3,574.46	3,636.87
	(ii) Trade Payables			
	(a) total outstanding dues of micro enterprises and small enterprise	124.45	257.31	29.05
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	944.67	956.24	762.47
	(iii) Lease Liabilities	23.73	22.62	21.57
	(iv) Other Financial Liabilities	11.64	12.71	13.77
	(b) Other current liabilities	111.21	161.17	40.72
	(c) Provisions	94.84	114.00	124.84
	(d) Current Tax Liability	79.81	33.27	51.36
	Total Equity and Liabilities	**11,105.74**	**10,079.55**	**9,306.98**

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2. Disclosure of Standalone Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclsoure Requirements) Regulations, 2015 for the Half Year ended on 30th September, 2026

(Amount in lacs)

Sr. No.	Particulars	Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
A.	**Cash flow from operating activities**			
	Net profit before taxation	**634.19**	**428.55**	**902.71**
	Adjustment for:			
	Depreciation & Impairment	97.01	89.31	182.23
	Finance Cost	197.02	174.72	345.48
	Interest Income	-	-	(2.59)
	Lease Rent Income	(1.37)	(1.52)	(4.68)
	(Profit)/Loss on sale of Fixed Assets	-	2.99	5.15
	Unrealised Foreign Exchange Gain	34.68	30.80	(51.20)
	Operating Profit before working capital changes	**961.53**	**724.85**	**1,377.10**
	Movements in working capital:			
	Decrease/-Increase in Inventories	(225.16)	(883.43)	(288.94)
	Decrease/-Increase in Trade Receivable	(94.48)	985.98	396.36
	Decrease/-Increase in Other Current Assets	(425.75)	(143.24)	20.01
	Decrease/-Increase in Other Financial Assets	(2.08)	(46.71)	(21.94)
	Increase/-Decrease in Trade Payables	(144.43)	(856.03)	(434.00)
	Increase/-Decrease in Other Current Liabilities	(53.93)	0.74	114.86
	Increase/-Decrease in Provisions	(8.96)	(3.71)	(4.45)
	Sub-Total Movement in Working Capital	(954.79)	(946.40)	(218.10)
	Cash generated from operations	**6.74**	**(221.55)**	**1,159.00**
	Direct taxes paid (net of refunds)	(108.85)	(62.63)	188.51
	NET CASH FROM OPERATING ACTIVITIES	**(102.11)**	**(284.18)**	**970.49**
B.	**Cash flow from investing activities**			
	Purchase of tangible assets and capital work-in-progress	(390.08)	(241.46)	(949.61)
	Payment for acquiring & using right-of-use assets	-	-	0.01
	Payment for acquisition of Cold Storage unit	(36.00)	-	(300.00)
	Sale proceeds from sale of fixed assets	-	33.75	39.91
	Interest Income	-	-	2.59
	Lease Rent Income	1.37	1.52	4.68
	Proceeds/ -Repayment of Security deposits	-	-	3.98
	NET CASH FLOW FROM INVESTING ACTIVITIES	**(424.71)**	**(206.19)**	**(1,198.44)**
C.	**Cash flow from financing activities**			
	Proceeds / - Repayment of long-term borrowings	808.82	23.84	(13.66)
	Proceeds /-Repayment from Short-term borrowings	(88.22)	680.91	618.50
	Finance Cost	(197.02)	(174.72)	(345.48)
	Proceeds/-Repayment of Finance Lease liability	(11.04)	(10.03)	(20.56)
	NET CASH CLOW FROM FINANCING ACTIVITIES	**512.54**	**520.00**	**238.80**
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	**(14.28)**	**29.63**	**10.85**
	Cash and cash equivalents at the beginning of the year	**14.76**	**3.91**	**3.91**
	Cash and cash equivalents at the end of the year	**0.47**	**33.54**	**14.76**
	Components of cash and cash equivalents as at the end of the year			
	Cash and cheques on hand	0.12	1.67	14.70
	With bank			
	- In current account	0.35	31.87	0.06
	- In Other Bank balance			-
	TOTAL	**0.47**	**33.54**	**14.76**

The cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard -7 on Cash Flow Statement.

OCEANIC FOODS LTD. JAMNAGAR

Notes:

3 The above results were reviewed and recommended by the Audit Committee, at its meeting held on 3rd November, 2026 for approval by the board and these results were approved and taken on record at the meeting of Board of Directors of the Company held on that date & subjected to limited review by statutory auditors who have expressed unmodified conclusion on these results.

4 The company is in the business of production and sale of dehydrated vegetables and herbs and therefore, the company's business falls within a single business segment of production and sale of dehydrated vegetables and herbs only in accordance with IND AS 108- Operating Segments.

5 Other income includes following:

(Amount In lacs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
a) Interest Income	-	-	-	-	-	2.59
b) Lease Rent Income	2.00	1.91	1.52	3.91	1.83	4.67
c) Profit on sales of assets	0	22.47	-	22.47	-	
d) Other Income	0.24	0.18	0.05	0.42	0.08	0.23
Total	**2.24**	**24.56**	**1.57**	**26.80**	**1.91**	**7.49**

6 Figures relating to corresponding figures have been regrouped/reclassified whenever necessary to conform to current period figures.

For and on behalf of Board of Directors

OCEANIC FOODS LTD. JAMNAGAR

Ajesh V. Patel
Chairman &
Managing Director
DIN: 00083536

Signed at Jamnagar on 3rd November, 2026

Kamlesh Rathod & Associates
Chartered Accountants

Trupti Rathod *B.Com, L.L.B., D.I.S.A. (I.C.A.I), F.C.A*
Sagar Shah *B.Com, D.I.S.A. (I.C.A.I), F.C.A*
Mira Shah *B.Com, F.C.A*

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Limited Review Report to,
The Board of Directors,
Oceanic Foods Limited

1. We have reviewed the accompanying statement of unaudited financial results of Oceanic Foods Limited (hereinafter referred to as "the Company") for the quarter and half-year ended on 30th September, 2026 ("the statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013('the act') read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Engagements to 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 review to obtain moderate assurance as to whether the statement is free of material misstatement. 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

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(R) +91 288 2551633, Email: info@krathod.com

Kamlesh Rathod & Associates Chartered Accountants

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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of accordance with the Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practice and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Kamlesh Rathod & Associates
Chartered Accountants
Firm Registration No. 117930W



Sagar Shah
Partner
Membership No.: 131261
UDIN: 26131261ABUBGM3864
Signed at Jamnagar on 03rd November, 2026

Oceanic Foods Limited

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Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended on 30th September, 2026

(Amount in lacs except EPS)

Sr. No.		Particulars	Quarter Ended On			Half Year Ended		Year Ended
			30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
			(1)	(2)	(3)	(4)	(5)	(6)
1		INCOME FROM OPERATIONS						
	a	Net Sales	4,016.93	3,959.49	4,307.40	7,976.42	8,368.55	16,232.77
	b	Other Operating Income	142.19	136.41	179.81	278.60	245.52	493.54
		Total Revenue from Operations (a+b)	4,159.12	4,095.90	4,487.21	8,255.02	8,614.07	16,726.31
2		Other Income (See Note No. 3)	2.24	24.56	1.57	26.80	1.91	7.49
3		**TOTAL INCOME**	**4,161.36**	**4,120.46**	**4,488.78**	**8,281.82**	**8,615.98**	**16,733.80**
4		EXPENSES						
	a	Cost of materials consumed	2,600.22	3,337.02	3,332.82	5,937.24	7,251.55	12,564.09
	b	Purchase of Stock in trade	-	-	-	-	-	-
	c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	292.76	(537.89)	(26.03)	-245.13	(899.40)	(292.81)
	d	Employee benefits expenses	126.58	127.13	126.59	253.71	252.19	560.42
	e	Finance Costs	104.62	92.40	82.34	197.02	174.72	345.48
	f	Depreciation and amortisation expenses	48.62	48.39	45.62	97.01	89.31	182.23
	g	Other expenses	649.75	756.52	707.38	1,406.27	1,319.06	2,466.70
		TOTAL EXPENSES	**3,822.55**	**3,823.57**	**4,268.72**	**7,646.12**	**8,187.43**	**15,826.11**
5		Profit/(Loss) before exceptional items	338.81	296.89	220.06	635.70	428.55	907.69
6		Exceptional items						
7		**Profit/(Loss) Before tax (5-6)**	**338.81**	**296.89**	**220.06**	**635.70**	**428.55**	**907.69**
8		**Tax expenses**	**93.04**	**75.66**	**55.39**	**168.70**	**109.20**	**228.54**
	a	Current Tax	85.88	69.51	58.30	155.39	112.79	229.60
	b	Deferred tax	7.16	6.15	(2.91)	13.31	(3.59)	(1.06)
9		**Profit/(Loss) for the period**	**245.77**	**221.23**	**164.67**	**467.00**	**319.35**	**679.15**
10		**Other Comprehensive Income/(Expense), Net of Tax**	**3.61**	**0.27**	**2.53**	**3.88**	**1.87**	**3.99**
	a	Items that will be reclassified to profit or loss						
	b	Items that will not be reclassified to profit or loss	3.61	0.27	2.53	3.88	1.87	3.99
11		**Total Comprehensive Income / (Expense) for the Period (9+10)**	**249.38**	**221.50**	**167.20**	**470.88**	**321.22**	**683.14**
12		Paid-up equity share capital (Face Value of Rs.10/-)	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00	1,125.00
13		Other Equity	-					3,420.16
14		**Earning Per Share on net profit/(loss) (of Rs. 10 each) Basic & Diluted (not annualised)**	**2.18**	**1.97**	**1.46**	**4.15**	**2.84**	**6.04**

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M Patel

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Note No. 1: Disclosure of Consolidated Assets & Liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclsoure Requirements) Regulations, 2015 for the Half Year ended on 30th September, 2026

(Amount in lacs)

Sr. No.	Particulars	As at		
		30.09.2026 (Unaudited)	31.03.2026 (Unaudited)	30.09.2025 (Unaudited)
	ASSETS			
(1)	**Non-current assets**			
	(a) Property, Plant and Equipment	2,203.11	2,028.46	1,707.01
	(b) Capital work-in-progress	724.75	593.06	316.09
	(c) Right to use asset	111.18	122.62	134.06
	(d) Investment Property	71.14	72.97	52.89
	(e) Financial Assets			
	(i) Investments	0.05	0.05	0.20
	(ii) Other Financial Assets	48.67	51.84	50.33
	(f) Other Non current assets	336.00	300.00	-
	(g) Income tax assets (net)	9.71	9.71	9.71
(2)	**Current assets**			
	(a) Inventories	2,966.60	2,741.44	3,335.93
	(b) Financial Assets			
	(i) Trade Receivables	3,812.71	3,754.31	3,077.71
	(ii) Cash and cash equivalents	0.48	14.76	33.54
	(iii) Other Financial Assets	86.52	79.82	73.03
	(c) Other current assets	739.88	314.13	487.03
	(d) Current Tax Assets	-	-	-
	Total Assets	**11,110.80**	**10,083.17**	**9,277.53**
	EQUITY AND LIABILITIES			
	EQUITY			
	(a) Equity Share Capital	1,125.00	1,125.00	1,125.00
	(b) Other Equity	3,896.00	3,425.15	3,063.20
	(C) Minority Interest	34.51	33.06	
	LIABILITIES			
(1)	**Non-current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	985.55	176.73	214.23
	(ii) Lease Liabilities	114.77	126.92	138.50
	(iii) Other Finance Liabilities	0.61	4.98	1.30
	(b) Provisions	53.56	48.46	41.82
	(c) Deferred tax liabilities (Net)	60.13	45.52	42.28
(2)	**Current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings	3,486.24	3,574.46	3,636.87
	(ii) Trade Payables			
	(a) total outstanding dues of micro enterprises and small enterprise	124.45	257.31	29.05
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	944.67	956.24	762.47
	(iii) Lease Liabilities	23.73	22.61	21.56
	(iv) Other Financial Liabilities	11.64	12.71	13.77
	(b) Other current liabilities	75.29	126.75	11.28
	(c) Provisions	94.84	114.00	124.84
	(d) Current Tax Liability	79.81	33.27	51.36
	Total Equity and Liabilities	**11,110.80**	**10,083.17**	**9,277.53**



Oceanic Foods Limited

Reg. Office : Opp. Brooke Bond Factory,
P. N. Marg, Jamnagar -361002
CIN L15495GJ1993PLC019383
Website: www.oceanicfoods.com E- Mail: info@oceanicfoods.com

2. Disclosure of Consolidated Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclsoure Requirements) Regulations, 2015 for the Half Year ended on 30th September, 2026

(Amount in lacs)

Sr. No.	Particulars	Half Year Ended		Year Ended
		30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
A.	**Cash flow from operating activities**			
	Net profit before taxation	**635.70**	**428.55**	**907.69**
	Adjustment for:			
	Depreciation & Impairment	97.01	89.31	182.23
	Finance Cost	197.02	174.72	345.48
	Interest Income	-	-	(2.59)
	Lease Rent Income	(1.37)	(1.52)	(4.68)
	(Profit)/Loss on sale of Fixed Assets	-	2.99	5.15
	Unrealised Foreign Exchange Gain	31.74	30.80	(56.18)
	Operating Profit before working capital changes	**960.10**	**724.85**	**1,377.10**
	Movements in working capital:			
	Decrease/-Increase in Inventories	(225.16)	(883.43)	(288.94)
	Decrease/-Increase in Trade Receivable	(88.64)	985.98	396.36
	Decrease/-Increase in Other Current Assets	(425.75)	(143.24)	20.01
	Decrease/-Increase in Other Financial Assets	(3.53)	(46.71)	(21.94)
	Increase/-Decrease in Trade Payables	(144.43)	(856.03)	(434.01)
	Increase/-Decrease in Other Current Liabilities	(56.90)	0.74	114.86
	Increase/-Decrease in Provisions	(8.96)	(3.71)	(4.44)
	Sub-Total Movement in Working Capital	(953.37)	(946.40)	(218.10)
	Cash generated from operations	**6.73**	**(221.55)**	**1,159.00**
	Direct taxes paid (net of refunds)	(108.85)	(62.63)	188.51
	NET CASH FROM OPERATING ACTIVITIES	**(102.12)**	**(284.18)**	**970.49**
B.	**Cash flow from investing activities**			
	Purchase of tangible assets and capital work-in-progress	(390.08)	(241.46)	(949.61)
	Payment for acquiring & using right-of-use assets	-	-	0.01
	Payment for acquisition of Cold Storage unit	(36.00)	-	(300.00)
	Sale proceeds from sale of fixed assets	-	33.75	39.91
	Interest Income	-	-	2.59
	Lease Rent Income	1.37	1.52	4.68
	Proceeds/ -Repayment of Security deposits	-	-	3.98
	NET CASH FLOW FROM INVESTING ACTIVITIES	**(424.71)**	**(206.19)**	**(1,198.45)**
C.	**Cash flow from financing activities**			
	Proceeds / - Repayment of long-term borrowings	808.82	23.84	(13.66)
	Proceeds /-Repayment from Short-term borrowings	(88.22)	680.91	618.50
	Finance Cost	(197.02)	(174.72)	(345.48)
	Proceeds/-Repayment of Finance Lease liability	(11.04)	(10.03)	(20.55)
	NET CASH CLOW FROM FINANCING ACTIVITIES	**512.54**	**520.00**	**238.81**
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	**(14.29)**	**29.63**	**10.85**
	Cash and cash equivalents at the beginning of the year	**14.76**	**3.91**	**3.91**
	Cash and cash equivalents at the end of the year	**0.47**	**33.54**	**14.76**
	Components of cash and cash equivalents as at the end of the year			
	Cash and cheques on hand	0.12	1.67	14.70
	With bank			
	- In current account	0.35	31.87	0.06
	- In Other Bank balance			
	TOTAL	**0.47**	**33.54**	**14.76**

The cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard -7 on Cash Flow Statement.

OCEANIC FOODS LTD. JAMNAGAR

Notes:

3 The above results were reviewed and recommended by the Audit Committee, at its meeting held on 3rd November, 2026 for approval by the board and these results were approved and taken on record at the meeting of Board of Directors of the Company held on that date & subjected to limited review by statutory auditors who have expressed unmodified conclusion on these results.

4 The consolidated financial result includes result of below mentioned entity:

Name of Company	Consolidated as	Date of Incorporation	Holding by Oceanic Foods Limited (%)
Oceanic Food Ingredients Limited	Subsidiary of Oceanic Foods Ltd	01/09/2025	51%

5 Other income includes following:

(Amount In lacs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
a) Interest Income	-	-	-	-	-	2.59
b) Lease Rent Income	2.00	1.91	1.52	3.91	1.83	4.67
c) Profit on sales of assets	-	22.47	-	22.47	-	
d) Other Income	0.25	0.18	0.05	0.43	0.08	0.23
Total	**2.25**	**24.56**	**1.57**	**26.81**	**1.91**	**7.49**

5 Figures relating to corresponding figures have been regrouped/reclassified whenever necessary to conform to current period figures.

For and on behalf of Board of Directors



Ajesh V. Patel
Chairman &
Managing Director
DIN: 00083536

Signed at Jamnagar on 3rd November, 2026

Kamlesh Rathod & Associates
Chartered Accountants

Trupti Rathod *B.Com, L.L.B., D.I.S.A. (I.C.A.I), F.C.A*
Sagar Shah *B.Com, D.I.S.A. (I.C.A.I), F.C.A*
Mira Shah *B.Com, F.C.A*

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Oceanic Foods Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Oceanic Foods Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and for the Quarter and half year ended on 30th September, 2026("the statement"). The Statement has been prepared by the Parent pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended.

2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors at their meeting held on 03rd November, 2026 has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular. Our responsibility is to issue a report on these consolidated financial statements 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 below mentioned entity:
   a. Oceanic Food Ingredients Limited

Other Matters

5. The Statement includes the unaudited standalone financial information in respect of
   a. Oceanic Food Ingredients Limited whose unaudited financial statement reflects total asset of Nil as at 30th September, 2026, total revenue of INR Nil and total net profit after tax and total comprehensive income of INR Nil for the quarter ended on 30th September 2026 as considered in the statement.

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b. This standalone financial statements/ financial results/ financial information are unaudited and have been furnished to us by the Management and our opinion on the Consolidated Financial Results for the quarter ended on 30th September, 2026, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited standalone financial statements/financial results/financial information.

c. Our opinion on the Consolidated Financial Results for the quarter ended on 30th September, 2026 is not modified in respect of the above matter with respect to our reliance on the standalone financial statements/financial results/financial information certified by the Board of the Directors.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the financial information of the subsidiary certified by management as specified in para 5, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Accounting Standard prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Kamlesh Rathod & Associates
Chartered Accountants
Firm Registration No. 117930W

Kamlesh Rathod & Associates Chartered Accountants

Sagar Shah
Partner
Membership No.: 131261
UDIN:26131261TIXFRQ9798

Place: Jamnagar
Date: 03rd November, 2026