



# 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@oceanicfoods.com / sales@oceanicfoods.com  
Website : www.oceanicfoods.com • CIN : L15495GJ1993PLC019383

**Date: 25/05/2026**

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

**Sub: Outcome of the Board Meeting held on 25<sup>th</sup> May 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. 25<sup>th</sup> May, 2026, has inter alia considered and Approved audited Standalone and Consolidated Financial Results of the Company for the Quarter and year ended on 31st March, 2026.

The Meeting of the board of directors of the company commenced at 03.30 pm and concluded at 04.00 pm.

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

Thanks & Regards,

**For, Oceanic Foods Limited**

**Ajesh Vinodrai Patel**  
**Managing Director and Chairman**  
**DIN 00083536**



*"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 Audited Standalone Financial Results for the Quarter and Year ended on 31st March, 2026**

(Amount in lacs except EPS)

Sr. No.	Particulars	Quarter Ended On			Year Ended	
		31.03.2026 (Refe Note 6)	31.12.2025 (Unaudited)	31.03.2025 (Refer Note 6)	31.03.2026 (Audited)	31.03.2025 (Audited)
		(1)	(2)	(3)	(4)	(5)
1	<b>INCOME FROM OPERATIONS</b>					
a	Net Sales	3,747.00	4,117.21	4,322.03	16,232.77	14,235.83
b	Other Operating Income	164.00	79.05	91.61	488.56	473.90
	Total Revenue from Operations (a+b)	3,911.00	4,196.26	4,413.64	16,721.33	14,709.73
2	Other Income (See Note No. 3)	1.58	4.00	1.34	7.49	9.17
3	<b>TOTAL INCOME</b>	<b>3,912.58</b>	<b>4,200.26</b>	<b>4,414.98</b>	<b>16,728.82</b>	<b>14,718.90</b>
4	<b>EXPENSES</b>					
a	Cost of materials consumed	3,253.91	2,058.62	3,840.50	12,564.09	11,939.94
b	Purchase of Stock in trade	-	-	-	-	-
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(465.37)	1,071.96	(490.38)	(292.81)	(757.80)
d	Employee benefits expenses	168.09	140.14	147.80	560.42	437.95
e	Finance Costs	72.46	98.30	70.22	345.48	266.51
f	Depreciation and amortisation expenses	47.51	45.41	42.31	182.23	155.25
g	Other expenses	588.37	559.27	601.37	2,466.70	2,042.22
	<b>TOTAL EXPENSES</b>	<b>3,664.97</b>	<b>3,973.70</b>	<b>4,211.82</b>	<b>15,826.11</b>	<b>14,084.07</b>
5	Profit/(Loss) before exceptional items	247.61	226.56	203.16	902.71	634.83
6	Exceptional items					
7	<b>Profit/(Loss) Before tax (5-6)</b>	<b>247.61</b>	<b>226.56</b>	<b>203.16</b>	<b>902.71</b>	<b>634.83</b>
8	<b>Tax expenses</b>	<b>60.57</b>	<b>58.77</b>	<b>52.24</b>	<b>228.54</b>	<b>140.01</b>
a	Current Tax	60.54	56.27	51.15	229.60	131.80
b	Deferred tax	0.03	2.50	1.09	(1.06)	8.21
9	<b>Profit/(Loss) for the period</b>	<b>187.04</b>	<b>167.79</b>	<b>150.92</b>	<b>674.17</b>	<b>494.82</b>
10	<b>Other Comprehensive Income/(Expense), Net of Tax</b>	<b>3.03</b>	<b>(0.91)</b>	<b>0.76</b>	<b>3.99</b>	<b>(4.84)</b>
a	Items that will be reclassified to profit or loss			-		-
b	Items that will not be reclassified to profit or loss	3.03	(0.91)	0.76	3.99	(4.84)
11	<b>Total Comprehensive Income / (Expense) for the Period (9+10)</b>	<b>190.07</b>	<b>166.88</b>	<b>151.68</b>	<b>678.16</b>	<b>489.98</b>
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
13	Other Equity				3,420.16	2,742.00
14	<b>Earning Per Share on net profit/(loss) (of Rs. 10 each) Basic &amp; Diluted (not annualised)</b>	<b>1.66</b>	<b>1.49</b>	<b>1.34</b>	<b>5.99</b>	<b>4.40</b>



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**Note No. 1: Disclosure of Standalone Assets & Liabilities as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 for the Year ended on 31st March, 2026**

*(Amount in lacs)*

Sr. No.	Particulars	As at	
		31.03.2026 (Unaudited)	31.03.2025 (Audited)
	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	2,028.46	1,621.03
	(b) Capital work-in-progress	593.06	273.10
	(c) Right to use asset	122.62	146.90
	(d) Investment Property	72.97	53.63
	(e) Financial Assets		
	(i) Investments	29.50	0.20
	(ii) Other Financial Assets	51.84	43.71
	(f) Other Non current assets	300.00	
	(g) Income tax assets (net)	9.71	9.71
(2)	<b>Current assets</b>		
	(a) Inventories	2,741.44	2,452.50
	(b) Financial Assets		
	(i) Trade Receivables	3,754.31	4,094.49
	(ii) Cash and cash equivalents	14.76	3.91
	(iii) Other Financial Assets	46.75	32.94
	(c) Other current assets	314.13	334.14
	(d) Current Tax Assets	-	7.82
	<b>Total Assets</b>	<b>10,079.55</b>	<b>9,074.08</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share Capital	1,125.00	1,125.00
	(b) Other Equity	3,420.16	2,742.00
	<b>LIABILITIES</b>		
(1)	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	176.73	190.39
	(ii) Lease Liabilities	126.92	149.54
	(iii) Other Finance Liabilities	4.98	1.00
	(b) Provisions	48.46	40.60
	(c) Deferred tax liabilities (Net)	45.52	45.24
(2)	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	3,574.46	2,955.96
	(ii) Trade Payables		
	(a) total outstanding dues of micro enterprises and small enterprise	257.31	11.87
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	956.24	1,635.68
	(iii) Lease Liabilities	22.62	20.56
	(iv) Other Financial Liabilities	12.71	24.39
	(b) Other current liabilities	161.17	0.21
	(c) Provisions	114.00	131.64
	(d) Current Tax Liability	33.27	-
	<b>Total Equity and Liabilities</b>	<b>10,079.55</b>	<b>9,074.08</b>



*MP*

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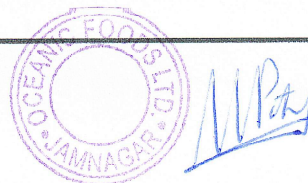
Website: www.oceanicfoods.com E- Mail: info@oceanicfoods.com

**2. Disclosure of Standalone Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 for the Year ended on 31st March, 2026**

(Amount in lacs)

Sr. No.	Particulars	Year Ended	
		31.03.2026 (Audited)	31.03.2025 (Audited)
<b>A.</b>	<b>Cash flow from operating activities</b>		
	<b>Net profit before taxation</b>	<b>902.71</b>	<b>634.83</b>
	<u>Adjustment for:</u>		
	Depreciation & Impairment	182.23	155.25
	Finance Cost	345.48	266.51
	Interest Income	(2.59)	(2.13)
	Lease Rent Income	(4.68)	(0.59)
	(Profit)/Loss on sale of Fixed Assets	5.15	(6.46)
	Unrealised Foreign Exchange Gain	(51.20)	11.14
	<b>Operating Profit before working capital changes</b>	<b>1,377.10</b>	<b>1,058.55</b>
	<u>Movements in working capital:</u>		
	Decrease/-Increase in Inventories	(288.94)	(747.68)
	Decrease/-Increase in Trade Receivable	396.36	(1,565.83)
	Decrease/-Increase in Other Current Assets	20.01	(67.93)
	Decrease/-Increase in Other Financial Assets	(21.94)	(7.91)
	Increase/-Decrease in Trade Payables	(434.00)	535.73
	Increase/-Decrease in Other Current Liabilities	114.86	14.00
	Increase/-Decrease in Provisions	(4.45)	(222.21)
	Sub-Total Movement in Working Capital	(218.10)	(2,061.83)
	<b>Cash generated from operations</b>	<b>1,159.00</b>	<b>(1,003.28)</b>
	Direct taxes paid (net of refunds)	188.51	194.43
	<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>970.49</b>	<b>(1,197.71)</b>
<b>B.</b>	<b>Cash flow from investing activities</b>		
	Purchase of tangible assets and capital work-in-progress	(949.61)	(771.98)
	Payment for acquiring & using right-of-use assets	0.01	(46.13)
	Payment for acquisition of Cold Storage unit	(300.00)	
	Sale proceeds from sale of fixed assets	39.91	16.70
	Interest Income	2.59	2.13
	Lease Rent Income	4.68	0.59
	Proceeds/-Repayment of Security deposits	3.98	1.00
	<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(1,198.44)</b>	<b>(797.69)</b>
<b>C.</b>	<b>Cash flow from financing activities</b>		
	Proceeds / - Repayment of long-term borrowings	(13.66)	190.39
	Proceeds /-Repayment from Short-term borrowings	618.50	1,446.09
	Finance Cost	(345.48)	(266.51)
	Proceeds/-Repayment of Finance Lease liability	(20.56)	27.43
	<b>NET CASH CLOW FROM FINANCING ACTIVITIES</b>	<b>238.80</b>	<b>1,397.40</b>
	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>10.85</b>	<b>(598.00)</b>
	<b>Cash and cash equivalents at the beginning of the year</b>	<b>3.91</b>	<b>601.91</b>
	<b>Cash and cash equivalents at the end of the year</b>	<b>14.76</b>	<b>3.91</b>
	<b>Components of cash and cash equivalents as at the end of the year</b>		
	Cash and cheques on hand	14.70	3.05
	With bank		
	- In current account	0.06	0.86
	- In Other Bank balance	-	-
	<b>TOTAL</b>	<b>14.76</b>	<b>3.91</b>

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



**Notes:**

- 3 The above results were reviewed and recommended by the Audit Committee, at its meeting held on 25th May, 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			Year Ended	
	31.03.2026	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2025 (Audited)	31.03.2025 (Audited)
a) Interest Income	0.06	2.54	0.76	2.59	2.13
b) Lease Rent Income	1.47	1.37	0.58	4.67	0.58
c) Profit on sales of assets					6.46
d) Other Income	0.05	0.09	-	0.23	-
<b>Total</b>	<b>1.58</b>	<b>4.00</b>	<b>1.34</b>	<b>7.49</b>	<b>9.17</b>

- 6 Figures for the quarter ended 31st March, 2026 and 31st March 2025 are the balancing figures between audited figures of year ended 31st March, 2026 and 31st March 2025 and unaudited figures of Nine months ended 31st December, 2025 and Nine Month ended on 31st December, 2024 which were subject to limited review.
- 7 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 25th May 2026

**INDEPENDENT AUDITORS REPORT ON QUARTERLY AND YEAR TO DATE AUDITED  
STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE  
REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE  
REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

**TO**  
**THE BOARD OF DIRECTORS OF**  
**OCEANIC FOODS LIMITED**  
Opp. Brooke Bond Factory,  
P. N. Marg,  
Jamnagar 361002

**Report on the audit of the Standalone Annual Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date Standalone financial results of **OCEANIC FOODS LIMITED**. ("the Company"), for the quarter and year ended March 31, 2026 ("The 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the statement:

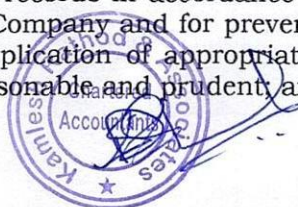
- i. is presented in accordance with the requirements of the Listing Regulations in this regard: and
- ii. gives a true and fair view in conformity with the applicable Accounting Standards and other accounting policies generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013, as amended (the "Act"). Our responsibilities under those Standards are further described in the "*Auditor's Responsibility for the Audit of the Standalone Financial Results*" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Standalone financial results.

**Managements and Board of Directors' Responsibilities for the Standalone Annual Financial Results**

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting policies generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and



maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditors' Responsibilities for the audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31<sup>st</sup> March, 2026 and the published year to date figures upto third quarter of the current financial year, which are subject to limited review by us as required under the Listing Regulations.

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

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



Sagar Shah

Partner

Membership No.: 131261

**UDIN: 26131261OFKDLR6120**

Signed at Jamnagar on 25th May, 2026.

## Oceanic Foods Limited

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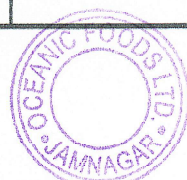
CIN L15495GJ1993PLC019383

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### Statement of Audited Consolidated Financial Results for the Quarter and Year ended on 31st March, 2026

(Amount in lacs except EPS)

Sr. No.	Particulars	Quarter Ended On		Year Ended
		31.03.2026 (Refe Note 5)	31.12.2025 (Unaudited)	31.03.2026 (Audited)
		(1)	(2)	(3)
1	INCOME FROM OPERATIONS			
a	Net Sales	3,747.00	4,117.21	16,232.77
b	Other Operating Income	168.98	79.05	493.54
	Total Revenue from Operations (a+b)	3,915.98	4,196.26	16,726.31
2	Other Income (See Note No. 3)	1.58	4.00	7.49
<b>3</b>	<b>TOTAL INCOME</b>	<b>3,917.56</b>	<b>4,200.26</b>	<b>16,733.80</b>
4	EXPENSES			
a	Cost of materials consumed	3,253.91	2,058.62	12,564.09
b	Purchase of Stock in trade	-	-	-
c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(165.37)	1,071.96	(292.81)
d	Employee benefits expenses	168.09	140.14	560.42
e	Finance Costs	72.46	98.30	345.48
f	Depreciation and amortisation expenses	47.51	45.41	182.23
g	Other expenses	588.37	559.27	2,466.70
	<b>TOTAL EXPENSES</b>	<b>3,664.97</b>	<b>3,973.70</b>	<b>15,826.11</b>
5	Profit/(Loss) before exceptional items	252.59	226.56	907.69
6	Exceptional items			
<b>7</b>	<b>Profit/(Loss) Before tax (5-6)</b>	<b>252.59</b>	<b>226.56</b>	<b>907.69</b>
<b>8</b>	<b>Tax expenses</b>	<b>60.57</b>	<b>58.77</b>	<b>228.54</b>
a	Current Tax	60.54	56.27	229.60
b	Deferred tax	0.03	2.50	(1.06)
<b>9</b>	<b>Profit/(Loss) for the period</b>	<b>192.02</b>	<b>167.79</b>	<b>679.15</b>
<b>10</b>	<b>Other Comprehensive Income/(Expense), Net of Tax</b>	<b>3.03</b>	<b>(0.91)</b>	<b>3.99</b>
a	Items that will be reclassified to profit or loss			-
b	Items that will not be reclassified to profit or loss	3.03	(0.91)	3.99
<b>11</b>	<b>Total Comprehensive Income / (Expense) for the Period (9+10)</b>	<b>195.05</b>	<b>166.88</b>	<b>683.14</b>
12	Paid-up equity share capital (Face Value of Rs.10/-)	1,125.00	1,125.00	1,125.00
13	Other Equity			3420.16
<b>14</b>	<b>Earning Per Share on net profit/(loss) (of Rs. 10 each) Basic &amp; Diluted (not annualised)</b>	<b>1.71</b>	<b>1.49</b>	<b>6.04</b>



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(Amount in lacs)

Sr. No.	Particulars	As at
		31.03.2026 (Unaudited)
	<b>ASSETS</b>	
(1)	<b>Non-current assets</b>	
	(a) Property, Plant and Equipment	2,028.46
	(b) Capital work-in-progress	593.06
	(c) Right to use asset	122.62
	(d) Investment Property	72.97
	(e) Financial Assets	
	(i) Investments	0.05
	(ii) Other Financial Assets	51.84
	(f) Other current assets	300.00
	(g) Income tax assets (net)	9.71
(2)	<b>Current assets</b>	
	(a) Inventories	2,741.44
	(b) Financial Assets	
	(i) Trade Receivables	3,754.31
	(ii) Cash and cash equivalents	14.76
	(iii) Other Financial Assets	79.82
	(c) Other current assets	314.13
	<b>Total Assets</b>	<b>10,083.17</b>
	<b>EQUITY AND LIABILITIES</b>	
	<b>EQUITY</b>	
	(a) Equity Share Capital	1,125.00
	(b) Other Equity	3,425.15
	(C) Minority Interest	33.06
	<b>LIABILITIES</b>	
(1)	<b>Non-current liabilities</b>	
	(a) Financial Liabilities	
	(i) Borrowings	176.73
	(ii) Lease Liabilities	126.92
	(iii) Other Finance Liabilities	4.98
	(b) Provisions	48.46
	(c) Deferred tax liabilities (Net)	45.52
(2)	<b>Current liabilities</b>	
	(a) Financial Liabilities	
	(i) Borrowings	3,574.46
	(ii) Trade Payables	
	(a) total outstanding dues of micro enterprises and small enterprise	257.31
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	956.24
	(iii) Lease Liabilities	22.61
	(iv) Other Financial Liabilities	12.71
	(b) Other current liabilities	126.75
	(c) Provisions	114.00
	(d) Current Tax Liability	33.27
	<b>Total Equity and Liabilities</b>	<b>10,083.17</b>



## Oceanic Foods Limited

Reg. Office : Opp. Brooke Bond Factory,

P. N. Marg, Jamnagar -361002

CIN L15495GJ1993PLC019383

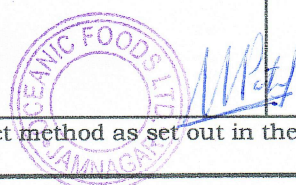
Website: www.oceanicfoods.com E- Mail: info@oceanicfoods.com

### 2. Disclosure of Consolidated Statement of Cash Flow as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Year ended on 31st March, 2026

(Amount in lacs)

Sr. No.	Particulars	Year Ended 31.03.2026
<b>A.</b>	<b>Cash flow from operating activities</b>	
	<b>Net profit before taxation</b>	<b>907.69</b>
	<u>Adjustment for:</u>	
	Depreciation & Impairment	182.23
	Finance Cost	345.48
	Interest Income	(2.59)
	Lease Rent Income	(4.68)
	(Profit)/Loss on sale of Fixed Assets	5.15
	Unrealised Foreign Exchange Gain	(56.18)
	<b>Operating Profit before working capital changes</b>	<b>1,377.10</b>
	<u>Movements in working capital:</u>	
	Decrease/-Increase in Inventories	(288.94)
	Decrease/-Increase in Trade Receivable	396.36
	Decrease/-Increase in Other Current Assets	20.01
	Decrease/-Increase in Other Financial Assets	(21.94)
	Increase/-Decrease in Trade Payables	(434.00)
	Increase/-Decrease in Other Current Liabilities	114.86
	Increase/-Decrease in Provisions	(4.45)
	Sub-Total Movement in Working Capital	(218.10)
	<b>Cash generated from operations</b>	<b>1,159.00</b>
	Direct taxes paid (net of refunds)	(188.51)
	<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>970.49</b>
<b>B.</b>	<b>Cash flow from investing activities</b>	
	Purchase of tangible assets and capital work-in-progress	(949.61)
	Payment for acquiring & using right-of-use assets	0.01
	Advance Payment for Fixed Asset	(300.00)
	Purchase share of subsidiary	-
	Sale proceeds from sale of fixed assets	39.91
	Interest Income	2.59
	Lease Rent Income	4.68
	Proceeds/ -Repayment of Security deposits	3.98
	<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(1,198.44)</b>
<b>C.</b>	<b>Cash flow from financing activities</b>	
	Proceeds / - Repayment of long-term borrowings	(13.66)
	Proceeds /-Repayment from Short-term borrowings	618.50
	Finance Cost	(345.48)
	Proceeds/-Repayment of Finance Lease liability	(20.56)
	<b>NET CASH CLOW FROM FINANCING ACTIVITIES</b>	<b>238.80</b>
	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>10.85</b>
	<b>Cash and cash equivalents at the beginning of the year</b>	<b>3.91</b>
	<b>Cash and cash equivalents at the end of the year</b>	<b>14.76</b>
	<b>Components of cash and cash equivalents as at the end of the year</b>	
	Cash and cheques on hand	14.70
	With bank	
	- In current account	0.06
	- In Other Bank balance	-
	<b>TOTAL</b>	<b>14.76</b>

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



**Notes:**

3 The above results were reviewed and recommended by the Audit Committee, at its meeting held on 25th May, 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		Year Ended
	31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2026 (Audited)
a) Interest Income	0.06	2.54	2.59
b) Lease Rent Income	1.47	1.37	4.67
c) Profit on sales of assets			
d) Other Income	0.05	0.09	0.23
<b>Total</b>	<b>1.58</b>	<b>4.00</b>	<b>7.49</b>

4 Subsidiary of the company was incorporated on 01/09/2025, thus being Second result of consolidated financial result figures for previous comparative Quarter and Year ended 31st March 2025 are not available.

5 Figures for the quarter ended 31st March, 2026 are the balancing figures between audited figures of year ended 31st March, 2026 and unaudited figures of Nine months ended 31st December, 2025 which were subject to limited review.

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**



  
**Ajesh V. Patel**  
Chairman &  
Managing Director  
DIN: 00083536

Signed at Jamnagar on 25th May 2026

**INDEPENDENT AUDITORS REPORT ON QUARTERLY AND YEAR TO DATE AUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

**TO**  
**THE BOARD OF DIRECTORS OF**  
**OCEANIC FOODS LIMITED**

Opp. Brooke Bond Factory,  
P. N. Marg,  
Jamnagar 361002

**Report on the audit of the Consolidated Annual Financial Results**

**Opinion**

We have audited the accompanying Annual Consolidated Financial Results for the year and for the quarter ended 31st March, 2026 of Oceanic Foods Limited ("the Parent"), which includes its subsidiaries (the Parent and its subsidiaries together referred as to as "the Group"), and its share of the net profit /(loss) after tax and other comprehensive income/(loss) of its subsidiaries for the year ended 31st March, 2026 ("the 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 ("the Listing Regulations").

The Statement includes the financial information of the Parent and the following components consolidated under Ind AS 110 — Consolidated Financial Statements:

- a. Oceanic Food Ingredients Limited (Subsidiary of Oceanic Foods Limited)

In our opinion and to the best of our information and according to the explanations given to us the aforesaid Consolidated Financial Results for the year ended on 31<sup>st</sup> March, 2026:

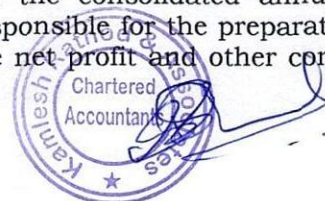
- i. are presented in accordance with the requirements of the Listing Regulations in this regard: and
- ii. gives a true and fair view in conformity with the applicable Accounting Standards and other accounting policies generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013, as amended (the "Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibility for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated financial results.

**Managements and Board of Directors' Responsibilities for the Consolidated Annual Financial Results**

The statement has been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that gives a true and fair view of the net profit and other comprehensive



income and other financial information in accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting policies generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditors' Responsibilities for the audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the Consolidated financial

results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

1. The Statement includes unaudited Standalone Financial Results in respect of Oceanic Food Ingredients Limited whose financial statement reflects total asset of Rs.67.50 lakhs as at 31<sup>st</sup> March, 2026, total revenue of Rs. Nil and total net profit after tax and total comprehensive income of Rs, Nil for the quarter ended and Year ended on 31<sup>st</sup> March, 2026 as considered in the statement. This standalone financial statements/ financial results/ financial information have been furnished to us by the Management and our opinion on the Consolidated Financial Results for the Year ended on 31<sup>st</sup> March, 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.
2. The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31<sup>st</sup> March, 2026 and the published year to date figures upto third quarter of the current financial year, which are subject to limited review by us as required under the Listing Regulations.

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

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



Sagar Shah  
Partner

Membership No.: 131261

**UDIN: 26131261DPBBL09596**

Signed at Jamnagar on 25th May, 2026.





# 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@oceanicfoods.com / sales@oceanicfoods.com  
Website : www.oceanicfoods.com • CIN : L15495GJ1993PLC019383

**Date: 25/05/2026**

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

**Sub: Declaration pursuant to Regulation 33 (3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

**Ref: - Scrip Code: - 540405 - Oceanic Foods Limited**

Dear Sir/Madam,

Pursuant to Regulations 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that Statutory Auditors of the Company **Kamlesh Rathod & Associates, Chartered Accountants, (FRN: 117930W)**, have issued the Audit Reports with unmodified opinion in respect of the audited standalone and consolidated financial results of the Company for the financial year ended March 31, 2026.

Request you to take the above information on records.

Yours faithfully,

Thanks & Regards,

**For, Oceanic Foods Limited**

**Ajesh Vinodrai Patel**  
**Managing Director and Chairman**  
**DIN 00083536**



*"Revolutionizing Taste Around The World"*