

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai - 400001

Date: 11.11.2024

Dear Sir/Madam,

Sub: Outcome of board meeting under regulations 30 read with 33 (3) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015

Unit: 7Seas Entertainment Limited (Scrip Code:540874)

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of M/s. 7Seas Entertainment Limited held on Monday, the 11th day of November, 2024, at 03.00 P.M. at the registered office of the Company situated at 5th Floor, Plot No.92, 93 & 94, Kavuri Hills, Madhapur, Hyderabad, Telangana, 500034, the Company the following were duly considered and approved by the Board:

1. Un-Audited Financial results together for the quarter and half year ended 30.09.2024.
2. Limited Review Report for the quarter ended 30.09.2024.

The meeting of the Board of Directors commenced at 3.00 P.M.(IST) and concluded at 03.30 P.M. (IST)

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For 7Seas Entertainment Limited



L. Maruti Sanker
Managing Director
(DIN: 01095047)


7SEAS ENTERTAINMENT LIMITED							
L72900TG1991PLC013074							
Plot No. 92, 93 & 94, 5th floor, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500081							
Statement of Un-Audited Results for the Quarter ended 30.09.2024							
Amounts in Lakhs							
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 Un-Audited	30.06.2024 Un-Audited	30.09.2023 Un-Audited	30.09.2024 Un-Audited	30.09.2023 Un-Audited	31.03.2024 Audited
I.	Revenue from Operations	389.69	362.42	286.06	752.11	561.03	1,179.12
II.	Other Income	0.13	-	-	0.13	-	-
III.	Total income (I+II)	389.82	362.42	286.06	752.24	561.03	1,179.12
IV.	Expenses						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and	-	-	-	-	-	-
	(d) Employee benefits expense	238.60	235.57	180.10	474.18	359.38	717.02
	(e) Finance Cost	-	-	21.91	-	21.91	21.91
	(f) Depreciation and amortisation expense	10.45	10.32	6.75	20.77	13.50	39.05
	(h) Other expenses	98.24	82.14	54.24	180.39	118.21	297.94
	Total Expenses	347.30	328.04	263.01	675.34	513.01	1,075.93
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	42.52	34.38	23.06	76.90	48.02	103.19
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit / (Loss) from before tax (V-VI)	42.52	34.38	23.06	76.90	48.02	103.19
VIII.	Tax expense						
	Current Tax	2.45	7.48	-	9.93	-	-
	Deferred Tax	-	-	-	-	-	7.06
IX.	Net Profit / (Loss) after Tax (VII-VIII)	40.07	26.90	23.06	66.98	48.02	96.13
X.	Other Comprehensive Income						
	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI.	Total Comprehensive Income	40.07	26.90	23.06	66.98	48.02	96.13
XII.	Paid-up equity share capital (Face Value of Rs. 10/- per share)	2,232.22	2,232.22	1,866.01	2,232.22	1,866.01	1,866.01
XIII.	Earnings Per Equity Share of face value of Rs.10/- each)						
	a) Basic (in Rs.)	0.18	0.12	0.12	0.30	0.26	0.52
	b) Diluted (in Rs.)	0.18	0.12	0.13	0.30	0.28	0.52

NOTES:


- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 11.11.2024
- The results are also available on the website of the Company www.7seasent.com and will also be available on the website of BSE Limited www.bseindia.com for the benefit of the shareholders and investors
- The Company is operating in single segment i.e. Gaming Software, hence there are no separate reportable segments as per Ind AS -108 "Operating Segments"
- The company will release Two New Mobile Casual Games during christmas season for Arcade and Sports (Cricket) Platforms

Station: Hyderabad
Date : 11.11.2024

For 7SEAS ENTERTAINMENT LIMITED



L Maruti Sanker
Managing Director

7SEAS ENTERTAINMENT LIMITED			
BALANCE SHEET AS AT 30th SEPTEMBER 2024			
(Amount in Lakhs)			
	PARTICULARS	As at September 30, 2024	As at March 31, 2024
I	<u>ASSETS:</u>		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	209.50	135.30
	(b) Capital work-in-progress	89.08	34.50
	(c) Goodwill	-	-
	(d) Other Intangible Assets	258.52	169.42
	(e) Intangible Assets under development		
	(f) Financial assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	-	65.91
	(g) Deferred tax assets (net)	-	-
	(h) Other non-current assets	-	-
(2)	Current assets		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	201.05	56.89
	(iii) Cash and cash equivalents	503.69	116.78
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans and advances	476.95	463.11
	(vi) Investments held for Sale	-	-
	(c) Other current assets	74.54	45.53
	TOTAL ASSETS	1,813.33	1,087.43
II	<u>EQUITY AND LIABILITIES:</u>		
	Equity		
	(a) Equity Share Capital	2,232.22	1,866.01
	(b) Other Equity		
	(i) Reserves and Surplus	-525.25	-849.49
	Liabilities		
(1)	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
(2)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	66.33	36.45
	(ii) Trade Payables	-	5.86
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	22.76	11.32
	(d) Deffered tax liabilities(Net)	17.27	17.27
	TOTAL EQUITY AND LIABILITIES	1,813.33	1,087.43
For 7SEAS ENTERTAINMENT LIMITED			
			
Place : Hyderabad		L Maruti Sanker	
Date : 11.11.2024		Managing Director	

7SEAS ENTERTAINMENT LIMITED
STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2024 (Rs. In Lakhs)

PARTICULARS	Half Year ended 30-09-2024	Year ended 31-03-2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	76.90	103.19
Adjustment for:		
Depreciation and Amortisation	20.77	39.05
Interest Expenses	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	97.68	142.24
Movements in Working Capital::		
Increase/ Decrease in trade receivables	(144.17)	(9.96)
Increase/Decrease in Short Term Loans Advances	(13.84)	(397.38)
Increase / Decrease in Inventories	-	-
Increase / Decrease in Trade Payables	(5.86)	3.45
Increase/Decrease in Other current Assets	(29.01)	(88.58)
Change in Working Capital	(192.88)	(492.48)
Changes in non current assets and liabilities		
Decrease/Increase in loans & advances		
Decrease/(Increase) in Borrowings	-	(360.89)
Decrease/(Increase) in other current liabilities	11.44	7.89
Decrease/(Increase) in Long Term Provisions	29.88	-
Changes in non current assets and liabilities	41.32	(353.00)
Cash Generated From Operations	(53.89)	(703.24)
Less: Taxes paid	-	-
Net Cash from operating activities(A)	(53.89)	(703.24)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	(182.67)	(232.98)
Bank Balances not considered as Cash and Cash equivalents	-	-
Interest and other Income received/Paid	-	-
-Balance of Unclaimed Dividend		
Net cash used in Investing activities (B)	(182.67)	(232.98)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	623.48	1,009.45
Increase / (Decrease) in Borrowings	-	-
Increase / (Decrease) in Other Short term Borrowings(Net)	-	-
Net cash Flow from Financing Activities (C)	623.48	1,009.45
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	-
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	386.91	73.24
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	116.78	43.54
CASH & CASH EQUIVALENTS AT THE END OF THE HALF YEAR	503.69	116.78

For 7SEAS ENTERTAINMENT LIMITED

Place : Hyderabad
Date : 11.11.2024



L Maruti Sanker
Managing Director

LIMITED REVIEW REPORT

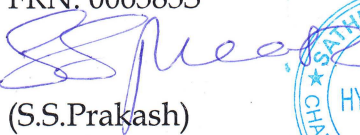
Review report to Bombay Stock Exchange of India

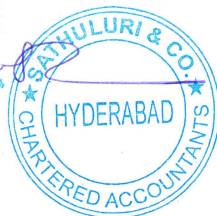
We have reviewed the accompanying statement of unaudited financial results of **M/s. 7Seas Entertainment Limited** for the period ended **30th September 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sathuluri & Co.
Chartered Accountants
FRN: 006383S


(S.S.Prakash)
Partner
M. No: 202710



UDIN : 24202710BKEMAO5797

Place: Hyderabad
Date: 11-11-2024