

To,  
BSE Limited  
P.J. Towers, Dalal Street,  
Mumbai – 400 001

Date: 10.02.2024

Dear Sir/ Madam,

**Sub: Outcome of Board meeting under Regulation 30 read with 33 (3) (c) 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 Exchanges that meeting of the Board of Directors of M/s. 7Seas Entertainment Limited held on Saturday, the 10th day of February, 2024, at 03.30 p.m. at the Registered Office of the Company, the following were duly considered and approved by the Board.

1. Un-audited financial results for the quarter ended 31.12.2023.
2. Limited Review Report for the quarter ended 31.12.2023.

The meeting of the Board of Directors commenced at 3:30 P.M (IST) and concluded at 6:15 P.M (IST)

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

Thanking you.

Yours faithfully,  
For 7Seas Entertainment Limited



L. Maruti Shanker  
Managing Director  
(DIN: 01095047)



## 7SEAS ENTERTAINMENT LIMITED

L72900TG1991PLC013074

Plot No. 92, 93 &amp; 94, 5th floor, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500081

## Statement of Un-Audited Results for the Quarter ended 31.12.2023

Amounts in Lakhs

S.No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31.12.2023 Un-Audited	Preceding 30.09.2023 Un-Audited	Correspondin g 31.12.2022 Un-Audited	31.12.2023 Un-Audited	Previous 31.12.2022 Un-Audited	31.03.2023 Audited
I.	Revenue from Operations	300.99	286.06	171.38	862.02	443.82	552.21
II.	Other Income						3.70
III.	<b>Total income (I+II)</b>	<b>300.99</b>	<b>286.06</b>	<b>171.38</b>	<b>862.02</b>	<b>443.82</b>	<b>555.91</b>
IV.	<b>Expenses</b>						
	(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	181.39	180.10	91.89	540.77	250.85	313.53
	(e) Finance Cost	-	21.91	-	21.91	-	-
	(f) Depreciation and amortisation expense	6.75	6.75	2.35	20.25	5.47	8.16
	(h) Other expenses	85.55	54.24	60.62	203.76	142.22	180.98
	<b>Total Expenses</b>	<b>273.69</b>	<b>263.01</b>	<b>154.87</b>	<b>786.69</b>	<b>398.55</b>	<b>502.68</b>
V.	<b>Profit / (Loss) before and exceptional items and Tax ( III-IV)</b>	<b>27.31</b>	<b>23.06</b>	<b>16.52</b>	<b>75.32</b>	<b>45.28</b>	<b>53.23</b>
VI.	Exceptional Items	-	-	-	-	-	-
VII.	<b>Profit / (Loss) from before tax (V-VI)</b>	<b>27.31</b>	<b>23.06</b>	<b>16.52</b>	<b>75.32</b>	<b>45.28</b>	<b>53.23</b>
VIII.	<b>Tax expense</b>						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX.	<b>Net Profit / (Loss) after Tax (VII-VIII)</b>	<b>27.31</b>	<b>23.06</b>	<b>16.52</b>	<b>75.32</b>	<b>45.28</b>	<b>53.23</b>
X.	Other Comprehensive Income						
	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI.	<b>Total Comprehensive Income</b>	<b>27.31</b>	<b>23.06</b>	<b>16.52</b>	<b>75.32</b>	<b>45.28</b>	<b>53.23</b>
XII.	Paid-up equity share capital (Face Value of Rs. 10/- per share)	1,866.01	1,866.01	1,513.59	1,866.01	1,513.59	1,513.59
XIII.	<b>Earnings Per Equity Share of face value of Rs.10/- each)</b>						
	a) Basic EPS (In Rs.)	0.15	0.12	0.11	0.40	0.30	0.35
	b) Diluted EPS (In Rs.)	0.16	0.13	0.11	0.41	0.30	0.35

## NOTES:

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 10.02.2024
- The results are also available on the website of the Company [www.7seasent.com](http://www.7seasent.com) and will also be available on the website of BSE Limited [www.bseindia.com](http://www.bseindia.com) for the benefit of the shareholders and investors
- The company recently launched World Cricket Championship League for both Android and IOS Platform.
- The company's Simulation Game Roller Coaster Simulator 3D for Android Platform reached 2 Million Downloads
- The company will release mobile games for Action Category before the financial year ending
- 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"

Station: Hyderabad  
Date : 10.02.2024

For 7SEAS ENTERTAINMENT LIMITED



L Maruti Sanker  
Managing Director



**LIMITED REVIEW REPORT**

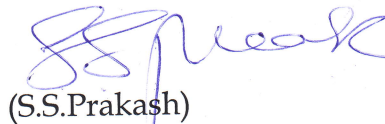
Review report to Bombay Stock Exchange of India

We have reviewed the accompanying statement of unaudited financial results of **M/s. 7Seas Entertainment Limited** for the period ended **31<sup>st</sup> December 2023**. 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 provides 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.

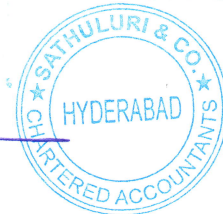
For Sathuluri & Co.  
Chartered Accountants  
FRN: 006383S



(S.S.Prakash)

Partner

M. No: 202710



UDIN: 24202710BKELX04015

Place: Hyderabad  
Date: 10-02-2024