

KAMLESH KUMAR BHARGAVA

CHARTERED ACCOUNTANT

Membership No. 16307

LIMITED REVIEW REPORT

To,
The Board of Directors,
M/S. 7seas Entertainment Limited

We have reviewed the accompanying statement of Un- audited Financial Results of **M/S. 7SEAS ENTERTAINMENT LIMITED** for the quarter ended 30th September, 2019 attaching herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulations, 2015, read with **SEBI Circular No. CIR/CFD /FAC/62/2016 dated July 5.2016**.

The preparation of the statement 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 read with Rule 3 of companies (Indian Accounting Standard) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5.2016 is the responsibility of the company management and has been approved by the board of Directors of the Company. Our Responsibility is to express a conclusion on the statement based on our review.

We conducted our review in accordance with the standard on Review Engagement (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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind As") specified under section 133 of the companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Circular No. CIR/CFD/FAC/62/2016 dated July 5.2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KAMLESH KUMAR BHARGAVA
Chartered Accountants



KAMLESH KUMAR BHARGAVA
Proprietor M. No: 016307



Place: Hyderabad

Date: 14th November, 2019

235, Adarsh Nagar, (Old # 5-9-22/86), Hill Fort Road, Hyderabad - 500 063 (A.P.)

Phone : 2323 4952 Email : kmbhargava@yahoo.com