

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

Date: 15.05.2025

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 Thursday, the 15th day of May, 2025, at 11.30 A.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. Audited Financial results together with Statement of Assets and Liabilities and Statement of Cash flow for the quarter and year ended 31.03.2025 (enclosed).
2. Auditors Report along with declaration of unmodified opinion for the year ended 31.03.2025 (enclosed).
3. Appointment of M/s. DVAK & Co., Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2025-26. (Brief profile attached)
4. Appointment of M/s. Chakravarthy & Associates, Practicing Company Secretaries as Secretarial Auditors of the Company for a period of five (5) years for the financial years 2025-26 to 2029-30 (Brief profile attached)

The meeting of the Board of Directors commenced at 11.30 P.M.(IST) and concluded at 01.30 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)

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

Date: 15.05.2025

Dear Sir,

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

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

I, L. Maruti Sanker, Managing Director of 7Seas Entertainment Limited hereby declare that, the Statutory Auditors of the company, M/s. Sathuluri & Co., Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on audited financial results of the company for year ended 31st March, 2025.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide. Circular No. CIR/CFD/CMD/ 56/2016 dated 27-05-2016.

Thanking you,

Yours faithfully,
For 7Seas Entertainment Limited



L. Maruti Sanker
Managing Director
(DIN: 01095047)

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[Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with clause 7 of Para A of Annexure I of SEBI Circular dated November 11, 2024]

Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s. DVAK & Co., Chartered Accountants as Internal Auditor of the company for Financial Year 2025-26.
Date of appointment & Terms of appointment	For the Financial Year 2025-26.
Brief Profile	M/s. DVAK & Co., Chartered Accountants, Practicing Chartered Accountants, registered with the Institute of Chartered Accountants of India. The Firm is being managed by a team of competent and experienced professionals with rich experience.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

[Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with clause 7 of Para A of Annexure I of SEBI Circular dated November 11, 2024]

Reason for change viz. appointment, resignation, removal, death or otherwise	M/s. Chakravarthy & Associates, Practicing Company Secretaries as Secretarial Auditors of the Company for a period of five (5) Financial Year(s) i.e., from 2025-26 to 2029-30.
Date of appointment & Terms of appointment	15.05.2025 and for a period of five (5) Financial Year(s) i.e., from 2025-26 to 2029-30.
Brief Profile	M/s. Chakravarthy & Associates, Practicing Company Secretaries registered with the Institute of Company Secretaries of India. The Firm is being managed by a team of competent and experienced professionals with rich experience.
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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7SEAS ENTERTAINMENT LIMITED

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

Statement of Audited Standalone Financial Results for the Quarter and Year ended 31.03.2025

S.No.	Particulars	Amounts in Lakhs				
		Quarter Ended			Year Ended	
		31.03.2025 Audited	Preceeding 31.12.2024 Un-Audited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
I.	Revenue from Operations	451.88	430.33	317.10	1,634.29	1,179.12
II.	Other Income	4.80	6.90	-	11.81	-
III.	Total income (I+II)	456.68	437.23	317.10	1,646.10	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 stock-in-trade	-	-	-	-	-
	(d) Employee benefits expense	266.92	256.62	176.25	997.72	717.02
	(e) Finance Cost	-	-	-	-	21.91
	(f) Depreciation and amortisation expense	25.78	14.01	18.80	60.56	39.05
	(h) Other expenses	111.31	115.42	94.16	408.24	297.94
	Total Expenses	404.01	386.06	289.21	1,466.51	1,075.93
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	52.67	51.17	27.88	179.58	103.19
VI.	Exeptional Items	-	-	-	-	-
VII.	Profit / (Loss) from before tax (V-VI)	52.67	51.17	27.88	179.58	103.19
VIII.	Tax expense					
	Current Tax	-	-	-	-	-

	Deferred Tax	-	3.18	7.06	13.11	7.06
IX.	Net Profit / (Loss) after Tax (VII-VIII)	52.67	47.99	20.83	166.48	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	52.67	47.99	20.83	166.48	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
XIII	Earnings Per Equity Share of face value of Rs.10/- each)					
	a) Basic EPS (In Rs.)	0.24	0.21	0.11	0.75	0.52
	b) Diluted EPS (In Rs.)	0.24	0.21	0.11	0.75	0.52
NOTES:						
1	The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 15.05.2025					
2	The figures of the quarter ended March are the balancing figures between audited figures in respect of full financial year upto march and the unaudited published year to date figures upto December of each year, being the date of the end of the third quarter of the respective financial years which were subjected to limited review.					
3	The results are also available on the webiste 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					
4	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"					
	Place: Hyderabad	For 7seas Entertainment Limited				
	Date : 15.05.2025	 Lingama neni Maruti Sanker Digitally signed by Lingamaneni Maruti Sanker Date: 2025.05.15 13:34:45 +05'30'				
		L Maruti Sanker				
		Managing Director				
		(DIN: 01095047)				

7SEAS ENTERTAINMENT LIMITED Plot No. 92, 93 & 94, 5th floor, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500081 BALANCE SHEET AS AT 31ST MARCH 2025 (Amount in Lakhs)			
	PARTICULARS	As at March 31, 2025	As at March 31, 2024
I	<u>ASSETS:</u>		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	320.44	135.30
	(b) Capital work-in-progress	39.15	34.50
	(c) Goodwill	-	-
	(d) Other Intangible Assets	326.12	169.42
	(e) Intangible Assets under development		
	(f) Financial assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	366.29	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	213.80	56.89
	(iii) Cash and cash equivalents	31.47	116.78
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans and advances	624.35	463.11
	(vi) Investments held for Sale	-	-
	(c) Other current assets	76.05	45.53
	TOTAL ASSETS	1,997.67	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	427.38	849.49
	Liabilities		
(1)	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
(2)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	116.82	36.45
	(ii) Trade Payables	21.01	5.86
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	20.19	11.32
	(c) Provisions	4.43	-
	(d) Deffered tax liabilities(Net)	30.38	17.27
	TOTAL EQUITY AND LIABILITIES	1,997.67	1,087.43

For 7seas Entertainment Limited



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Maruti Sanker**

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Place : Hyderabad
Date : 15.05.2025

(L Maruti Sanker)
Managing Director

7SEAS ENTERTAINMENT LIMITED Plot No. 92, 93 & 94, 5th floor, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500081 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2025		
PARTICULARS	Year ended 31-03-2025 Amount in Lakhs	Year ended 31-03-2024 Amount in Lakhs
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	179.58	103.19
<u>Adjustment for:</u>		
Depreciation and Amortisation	60.56	39.05
Interest Expenses	-	-
Interest Earned	(11.80)	-
Cash Flows from Operations before changes in assets and liabilities	228.34	142.24
<u>Movements in Working Capital::</u>		
(Increase)/ Decrease in trade receivables	(155.93)	(9.96)
(Increase)/Decrease in Short Term Loans		
Advances	(161.24)	(397.38)
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade Payables	15.14	3.45
(Increase)/Decrease in Other current Assets	(330.90)	(88.58)
Change in Working Capital	(632.92)	(492.48)
<u>Changes in non current assets and liabilities</u>		
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Borrowings	80.37	(360.89)
Decrease/(Increase) in other current liabilities	8.87	7.90
Decrease/(Increase) in Long Term Provisions	3.44	-
Changes in non current assets and liabilities	92.69	(353.00)
<u>Cash Generated From Operations</u>	(311.90)	(703.23)
Less: Taxes paid	-	-
Net Cash from operating activities(A)	(311.90)	(703.23)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital		
Work In progress	(407.05)	(232.98)
Bank Balances not considered as Cash and Cash equivalents		
Interest and other Income received	11.80	-

-Balance of Unclaimed Dividend		
Net cash used in Investing activities (B)	(395.25)	(232.98)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	621.85	1,009.45
Increase / (Decrease) in Borrowings	-	-
Increase / (Decrease) in Other Short term Borrowings(Net)	-	-
Net cash Flow from Financing Activities (C)	621.85	1,009.45
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	(85.30)	73.24
cash & cash equivalents at the beginning of the year	116.78	43.54
cash & cash equivalents at the end of the year	31.47	116.78
for and on behalf of the Board 7seas Entertainment Limited  Lingamaneni Maruti Sanker Digitally signed by Lingamaneni Maruti Sanker Date: 2025.05.15 13:35:34 +05'30' L Maruti Sanker Managing Director DIN: 01095047		
Place: Hyderabad		
Date : 15.05.2025		

Independent Auditor's Report on the Quarterly and Year to Date Standalone Financial Results of M/s.7Seas Entertainment Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of 7Seas Entertainment Limited

Report on the audit of the Standalone Financial Results

Opinion

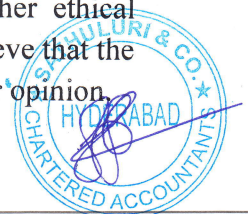
We have audited the accompanying standalone quarterly financial results of 7Seas Entertainment Limited (the Company) for the quarter ended 31st March, 2025 and the year-to-date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year-to-date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of 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. 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 standalone financial results, 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.

Auditor's 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 these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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 the 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 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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.

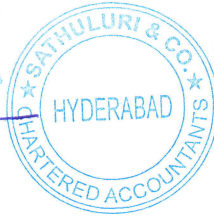
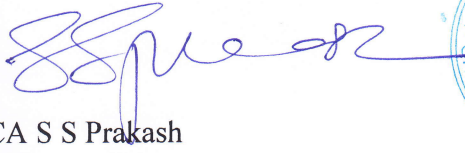
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matter

1. The Financial Results include the results for the quarter ended 31st March, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
2. The audited standalone financial results for the quarter and year ended 31st March, 2024, included in the financial results, are based on the previously issued results of the Company audited by the predecessor auditor, whose audit reports dated 14th May, 2024 expressed an unmodified opinion on those financial results.

For Sathuluri & Co.,
Chartered Accountants
(FRN No. 006383S)



CA S S Prakash
Partner
M. No. 202710

UDIN: 25202710BMKWYO2947

Place: Hyderabad
Date: 15th May, 2025