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 30.09.2025

Amounts in Lak

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ende
		30.09.2025 Un-Audited	30.06.2025 Un-Audited	30.09.2024 Un-Audited	30.09.2025 Un-Audite4	30.09.2024 Un-Audite4	31.03.202 Audited
I.	Revenue from Operations	501.426	491.41	389.69	992.84	752.11	1,634
II.	Other Income	1.193	-	0.13	1.19	0.13	11
III.	**Total income (I+II)**	**502.619**	**491.41**	**389.82**	**994.03**	**752.24**	**1,646.**
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	263.51	267.30	238.60	530.81	474.18	997
	(e) Finance Cost	-	-	-	-	-	
	(f) Depreciation and amortisation expense	18.45	17.26	10.45	35.71	20.77	60

	(h)Other expenses	166.093	153.10	98.24	319.19	180.39	408
	Total Expenses	**448.06**	**437.66**	**347.30**	**885.72**	**675.34**	**1,466**
V.	**Profit / (Loss) before and exceptional items and Tax (III-IV)**	**54.56**	**53.75**	**42.52**	**108.32**	**76.90**	**179**
VI.	Exeptional Items	-	-	-	-	-	
VII	**Profit / (Loss) from before tax (V-VI)**	**54.56**	**53.75**	**42.52**	**108.32**	**76.90**	**179**
VIII.	**Tax expense**						
	Current Tax	-	-	**2.45**	-	2.45	
	Deferred Tax	-	-	-	-	-	13
IX.	**Net Profit / (Loss) after Tax (VII-VIII)**	**54.56**	**53.75**	**40.07**	**108.32**	**74.45**	**166**
X	Other Comprehensive Inocme						
	Items that will not be reclasified to Profit or Loss	-	-	-	-	-	
	Items that will be reclasified to Profit or Loss	-	-	-	-	-	
XI	**Total Comprehensive Income**	**54.56**	**53.75**	**40.07**	**108.32**	**74.45**	**166**
XII	Paid-up equity share capital (Face Value of Rs. 10/- per share)	2,232.22	2,232.22	2,232.22	2,232.22	2,232.22	2,232
XIII	**Earnings Per Equity Share of face value of Rs.10/- each)**						
	a) Basic (in Rs.)	0.24	0.24	0.18	0.49	0.33	0
	b) Diluted (in Rs.)	0.24	0.24	0.18	0.49	0.30	0

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 14.11.202

2 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

3 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"

4 The company launched Gamer Shorts Mobile App on Android and IOS Platform, Worlds First Short News Short Games Mobile App

Station: Hyderabad
Date : 14.11.2025

For 7SEAS ENTERTAINMENT LIMITED

L Maruti Sanker
Managing Director

5th Floor, Plot No.92, 93 & 94, Kavuri Hills, Madhapur, Hyderabad, Telangana 500081, India, CIN: L72900TG11991PLC013074, Ph No: 040- 49533636, email Id: info@7seasent.com, www.7seasent.com

7SEAS ENTERTAINMENT LIMITED

BALANCE SHEET AS AT 30th SEPTEMBER 2025

(Amount in Lakhs)

	PARTICULARS	As at September 30, 2025	As at March 31, 2025
I	**ASSETS:**		
(1)	**Non-current assets**		
	(a) Property, Plant and Equipment	436.36	320.44
	(b) Capital work-in-progress	39.15	39.15
	(c) Goodwill	-	-
	(d) Other Intangible Assets	499.50	326.12
	(e) Intangible Assets under development		
	(f) Financial assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	10.00	366.29
	(g) Deferred tax assets (net)	-	-
	(h) Other non-current assets	-	-
(2)	**Current assets**		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	263.18	213.80
	(iii) Cash and cash equivalents	11.94	31.47
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans and advances	764.09	624.35
	(vi) Investments held for Sale	-	-
	(c) Other current assets	151.16	76.05 -
	TOTAL ASSETS	**2,175.37**	**1,997.67**

II	**EQUITY AND LIABILITIES:** **Equity**		
	(a) Equity Share Capital	2,232.22	2,232.22
	(b) Other Equity		
	(i)Reserves and Surplus	-244.86	-427.38
	Liabilities		
(1)	**Non Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
(2)	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	139.34	116.82
	(ii) Trade Payables	4.85	21.01
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	13.44	20.19
	(c) Provisions	-	4.43
	(d) Deffered tax liabilities(Net)	30.38	30.38
	TOTAL EQUITY AND LIABILITIES	**2,175.37**	**1,997.67**

For 7SEAS ENTERTAINMENT LIMITED

Place : Hyderabad
Date : 14.11.2025

L Maruti Sanker
Managing Director

7SEAS ENTERTAINMENT LIMITED

STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2025 (Rs. In Lakhs)

PARTICULARS	Half Year ended 30-09-2025	Year ended 31-03-2025
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	108.32	179.58
Adjustment for:		
Depreciation and Amortisation	35.71	60.56
Interest Expenses	-	-
Interest Earned	-	(11.80)
Cash Flows from Operations before changes in assets and liabilities	144.03	228.34
Movements in Working Capital::		
Increase/ Decrease in trade receivables	(49.38)	(155.93)
Increase/Decrease in Short Term Loans Advances	(139.74)	(161.24)
Increase / Decrease in Inventories	-	-
Increase / Decrease in Trade Payables	(16.16)	15.14
Increase/Decrease in Other current Assets	229.17	(330.90)
Change in Working Capital	**23.90**	**(632.92)**
Changes in non current assets and liabilities		
Decrease/Increase in loans & advances		
Decrease/(Increase) in Borrowings	**-**	**80.37**
Decrease/(Increase) in other current liabilities	**(11.18)**	**8.87**
Decrease/(Increase) in Long Term Provisions	**22.52**	**3.44**
Changes in non current assets and liabilities	**11.34**	**92.69**
Cash Generated From Operations	179.26	(311.90)
Less: Taxes paid	-	-
Net Cash from operating activities(A)	**179.26**	**(311.90)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	(198.80)	(407.05)
Bank Balances not considered as Cash and Cash equivalents	-	
Interest and other Income received/Paid	-	11.80
-Balance of Unclaimed Dividend		

Net cash used in Investing activities (B)	**(198.80)**	**(395.25)**
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	-	621.85
Increase / (Decrease) in Borrowings	-	-
Increase / (Decrease) in Other Short term Borrowings(Net)	-	-
Net cash Flow from Financing Activities (C)	**-**	**621.85**
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	-
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	(19.54)	(85.30)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	31.48	116.78
CASH & CASH EQUIVALENTS AT THE END OF THE HALF YEAR	**11.94**	**31.48**

For 7SEAS ENTERTAINMENT LIMITED

Place : Hyderabad
Date : 14.11.2025

L Maruti Sanker
Managing Director