

7SEAS ENTERTAINMENT LIMITED

L72900TG1991PLC013074

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	Quarter Ended			Amounts in Lakhs	
		Year 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.	Exceptional 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					

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



**Lingamaneni
Maruti Sanker**

Digitally signed by
Lingamaneni Maruti Sanker
Date: 2025.05.15 13:35:08
+05'30'

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		