

[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. Patcha & Associates., Chartered Accountants as Internal Auditor of the company for Financial Year 2026-27
Date of appointment & Terms of appointment	For the Financial Year 2026-27.
Brief Profile	M/s. Patcha & Associates., 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

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Para A of Part A of Schedule III to the said Regulations along with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Sr. No.	Particulars Details	Particulars Details
1.	Reason for change.	Mr. K. Pradeep Kumar has tendered his resignation as a Non-Executive Director of the Company Due to certain professional Responsibilities and personal reasons and there are no other material reasons for resignation other than the one mentioned in the resignation letter.
2.	Date of Cessation.	18.04.2026
3.	Brief Profile.	Not Applicable
4.	Disclosure of relationship between the directors.	Not Applicable

Names of the listed entities in which Mr. K. Pradeep Kumar holds Directorships, indicating the category of Directorship and Membership of Board Committees.

Sr. No.	Names of Listed Entity Details	Details
1.	Directorships indicating the category of Directorship	Nil
2.	Chairmanship/Membership of Committees	Nil

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 31.03.2026

S.No.	Particulars	Amounts in Lakhs			
		Quarter Ended		Year Ended	
		31.03.2026 Audited	Preceding 31.12.2025 Un-Audited	31.03.2026 Audited	31.03.2025 Audited
I.	Revenue from Operations	514.66	504.04	2,011.55	1,634.29
II.	Other Income	0.98	-	2.18	11.8
III.	Total income (I+II)	515.64	504.04	2,013.72	1,646.10
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	263.75	206.15	1,000.72	997.72
	(e) Finance Cost	0.20	-	0.20	-
	(f) Depreciation and amortisation expense	48.48	20.27	104.46	60.56
	(h) Other expenses	144.56	221.69	685.44	408.2
	Total Expenses	456.99	448.11	1,790.82	1,466.51
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	58.65	55.94	222.90	179.58
VI.	Exceptional Items	-	-	-	-



VII	Profit / (Loss) from before tax (V-VI)	58.65	55.94	52.67	222.90	179.58
VIII.	Tax expense					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	13.11
IX.	Net Profit / (Loss) after Tax (VII-VIII)	58.65	55.94	52.67	222.90	166.48
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	58.65	55.94	52.67	222.90	166.48
XII	Paid-up equity share capital (Face Value of Rs. 10/- per share)	2,311.22	2,232.22	2,232.22	2,311.22	2,232.22
XIII	Earnings Per Equity Share of face value of Rs.10/- each)					
	a) Basic EPS (In Rs.)	0.25	0.25	0.24	0.96	0.75
	b) Diluted EPS (In Rs.)	0.26	0.25	0.24	0.97	0.75
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 29.05.2026					
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 website 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"					

7SEAS ENTERTAINMENT LIMITED		
Plot No. 92, 93 & 94, 5th floor, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500081		
BALANCE SHEET AS AT 31ST MARCH 2026		
PARTICULARS		(Amount in Lakhs)
	As at March 31, 2026	As at March 31, 2025
I ASSETS:		
(1) Non-current assets		
(a) Property, Plant and Equipment	300.77	320.44
(b) Capital work-in-progress	39.15	39.15
(c) Goodwill	-	-
(d) Other Intangible Assets	441.71	326.12
(e) Intangible Assets under development		
(f) Financial assets		
(i) Investments	-	-
(ii) Other Financial Assets	616.48	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	567.11	213.80
(iii) Cash and cash equivalents	231.60	31.47
(iv) Bank Balances other than (iii) above	-	-
(v) Loans and advances	791.69	624.35
(vi) Investments held for Sale	-	-
(c) Other current assets	84.83	76.05

	TOTAL ASSETS		3,073.35	1,997.67
II	<u>EQUITY AND LIABILITIES:</u>			
	<u>Equity</u>			
	(a) Equity Share Capital		2,311.22	2,232.22
	(b) Other Equity			
	(i) Reserves and Surplus		623.52	-427.38
	<u>Liabilities</u>			
(1)	<u>Non Current Liabilities</u>			
	(a) Financial Liabilities			
	(i) Borrowings	-	-	-
	(b) Provisions	-	-	-
(2)	<u>Current Liabilities</u>			
	(a) Financial Liabilities			
	(i) Borrowings	10.73	116.82	
	(ii) Trade Payables	-	21.01	
	(iii) Other financial liabilities	-	-	
	(b) Other current liabilities	96.12	20.19	
	(c) Provisions	1.37	4.43	
	(d) Deferred tax liabilities(Net)	30.38	30.38	
	TOTAL EQUITY AND LIABILITIES	3,073.35	1,997.67	

For 7Seas Entertainment Limited



Date: 29.05.2026
Place: Hyderabad

L. Maruti Sanker
Managing Director
(DIN: 01095047)

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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, 2026		
PARTICULARS	Year ended 31-03-2026 Amount in Lakhs	Year ended 31-03-2025 Amount in Lakhs
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	222.90	179.58
Adjustment for:		
Depreciation and Amortisation	104.46	60.56
Interest Expenses	-	-
Interest Earned	(2.18)	(11.80)
Cash Flows from Operations before changes in assets and liabilities	325.19	228.34
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	(353.31)	(155.93)
(Increase)/Decrease in Short Term Loans Advances	(167.34)	(161.24)
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade Payables	(21.01)	15.14
(Increase)/Decrease in Other current Assets	(258.97)	(330.90)
Change in Working Capital	(800.63)	(632.92)
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Borrowings	(106.09)	80.37
Decrease/(Increase) in other current liabilities	75.93	8.87
Decrease/(Increase) in Short Term Provisions	(3.06)	3.44
Changes in non current assets and liabilities	(33.22)	92.69

Cash Generated From Operations	(508.67)	(311.90)
Less: Taxes paid	-	-
Net Cash from operating activities(A)	(508.67)	(311.90)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	(200.38)	(407.05)
Bank Balances not considered as Cash and Cash equivalents		
Interest and other Income received	2.18	11.80
-Balance of Unclaimed Dividend		
Net cash used in Investing activities (B)	(198.21)	(395.25)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	907.00	621.85
Increase / (Decrease) in Borrowings	-	-
Increase / (Decrease) in Other Short term Borrowings(Net)	-	-
Net cash Flow from Financing Activities (C)	907.00	621.85
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	200.12	(85.29)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	31.47	116.78
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	231.60	31.47

Date: 29.05.2026
Place: Hyderabad

For 7Seas Entertainment Limited



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L. Maruti Sanker
Managing Director
(DIN: 01095047)

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Date: 2026.05.29 11:23:11 +05'30'

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