

7SEAS ENTERTAINMENT LIMITED

(Formerly known as 7Seas Technologies Limited)



7SEAS ENTERTAINMENT LIMITED							
L72900TG1991PLC013074							
Plot No. 60, Flat No. 301, 3rd floor, "Abhi's Hiranya", Kavuri Hills, Madhapur Hyderabad-500033, Telangana, India							
Statement of Un-Audited Results for the Quarter ended 30.09.2021							
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I.	Revenue from Operations	0.98	0.11	0.09	1.09	0.49	1.55
II.	Other Income						282.63
III.	Total income (I+II)	0.98	0.11	0.09	1.09	0.49	284.18
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	-	-	-	-	-	-
	(d) Employee benefits expense	2.25	2.25	1.97	4.50	5.09	9.59
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	12.85	-	25.70	51.40
	(h) Other expenses	6.87	2.73	2.47	9.60	3.00	45.36
	Total Expenses	9.12	4.98	17.29	14.10	33.79	106.35
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	(8.14)	(4.87)	(17.19)	(13.01)	(33.29)	177.84
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit / (Loss) from before tax (V-VI)	(8.14)	(4.87)	(17.19)	(13.01)	(33.29)	177.84
VIII.	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX.	Net Profit / (Loss) after Tax (VII-VIII)	(8.14)	(4.87)	(17.19)	(13.01)	(33.29)	177.84
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	(8.14)	(4.87)	(17.19)	(13.01)	(33.29)	177.84
XII.	Paid-up equity share capital (Face Value of Rs. 10/- per share)	1,111.09	1,111.09	1,111.09	1,111.09	1,111.09	1,111.09
XIII.	Earnings Per Equity Share of face value of Rs.10/- each)						
	a) Basic & Diluted (In Rs.)	(0.07)	(0.04)	(0.15)	(0.12)	(0.30)	1.60

NOTES:

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 08.11.2021
- 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
- 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"

Station: Hyderabad
Date : 08.11.2021

For 7SEAS ENTERTAINMENT LIMITED

L. Maruthi Sankar
Managing Director
DIN: 01095047



7SEAS ENTERTAINMENT LIMITED

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7SEAS ENTERTAINMENT LIMITED			
BALANCE SHEET AS AT 30TH SEPTEMBER 2021			
(Amount in Lakhs)			
	PARTICULARS	As at September 30, 2021	As at March 31, 2021
I	ASSETS:		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital work-in-progress	-	-
	(c) Goodwill	-	-
	(d) Other Intangible Assets	0.53	0.53
	(e) Intangible Assets under development	-	-
	(f) Financial assets	-	-
	(i) Investments	-	-
	(ii) Other Financial Assets	-	-
	(g) Deferred tax assets (net)	-	-
	(h) Other non-current assets	-	-
(2)	Current assets		
	(a) Inventories	-	-
	(b) Financial assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	1.15
	(iii) Cash and cash equivalents	0.08	0.16
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans and advances	1.50	1.50
	(vi) Investments held for Sale	-	-
	(c) Other current assets	13.63	10.97
	TOTAL ASSETS	15.74	14.31
II	EQUITY AND LIABILITIES:		
	Equity		
	(a) Equity Share Capital	1,111.09	1,111.09
	(b) Other Equity	-	-
	(i) Reserves and Surplus	-1,701.44	-1,688.43
	Liabilities		
(1)	Non Current Liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(b) Provisions	-	-
(2)	Current Liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	539.31	530.53
	(ii) Trade Payables	12.52	12.52
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	20.92	15.26
	(d) Deferred tax liabilities(Net)	33.34	33.34
	TOTAL EQUITY AND LIABILITIES	15.74	14.31

For 7SEAS ENTERTAINMENT LIMITED

Place : Hyderabad
Date : 08.11.2021

L. Maruti Sankar
Managing Director
DIN- 01095047



7SEAS ENTERTAINMENT LIMITED

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7SEAS ENTERTAINMENT LIMITED		
STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021 (Rs. In Lakhs)		
PARTICULARS	Half Year ended 30-09-2021	Year ended 31-03-2021
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	(13.01)	177.84
Adjustment for:		
Depreciation and Amortisation	-	51.40
Interest Expenses	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	(13.01)	229.24
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	1.15	-
(Increase)/Decrease in Short Term Loans Advances	(2.66)	-
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade Payables	-	(20.22)
(Increase)/Decrease in Other current Assets	-	(4.78)
Change in Working Capital	(1.51)	(24.99)
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances	-	(212.30)
Decrease/(Increase) in Borrowings	-	-
Decrease/(Increase) in other current liabilities	5.66	-
Decrease/(Increase) in Long Term Provisions	8.78	7.97
Changes in non current assets and liabilities	14.44	(204.33)
Cash Generated From Operations	(0.08)	(0.09)
Less: Taxes paid	-	0.00
Net Cash from operating activities(A)	(0.08)	(0.09)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	-	-
Bank Balances not considered as Cash and Cash equivalents	-	-
Interest and other Income received	-	-
-Balance of Unclaimed Dividend	-	-
Net cash used in Investing activities (B)	-	-
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	-	-
Increase / (Decrease) in Borrowings	-	-
Increase / (Decrease) in Other Short term Borrowings(Net)	-	-
Net cash Flow from Financing Activities (C)	-	-
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	-
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	(0.08)	(0.09)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	0.16	0.25
CASH & CASH EQUIVALENTS AT THE END OF THE HALF YEAR	0.08	0.16

Place : Hyderabad
Date : 08.11.2021

For 7SEAS ENTERTAINMENT LIMITED

L Maruthi Sankar
Managing Director
DIN - 01009188





LIMITED REVIEW REPORT

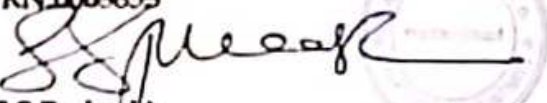
To
The Board of Directors of
7 SEAS ENTERTAINMENT LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s. 7Seas Entertainment Limited for the period ended 30th September 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sathuluri & Co.
Chartered Accountants
FRN-0063835


(S.S. Prakash)

Partner
M. No: 202710



UDIN : 21202710AAAAEP2807

Place: Hyderabad
Date: 08-11-2021

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