

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 30.09.2024							
S.No.	Particulars	Quarter Ended			Half Year Ended		Amounts in Lakhs
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I.	Revenue from Operations	389.69	362.42	286.06	752.11	561.03	1,179.12
II.	Other Income	0.13	-	-	0.13	-	-
III.	Total income (I+II)	389.82	362.42	286.06	752.24	561.03	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	-	-	-	-	-	-
	(d) Employee benefits expense	238.60	235.57	180.10	474.18	359.38	717.02
	(e) Finance Cost	-	-	21.91	-	21.91	21.91
	(f) Depreciation and amortisation expense	10.45	10.32	6.75	20.77	13.50	39.05
	(h) Other expenses	98.24	82.14	54.24	180.39	118.21	297.94
	Total Expenses	347.30	328.04	263.01	675.34	513.01	1,075.93
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	42.52	34.38	23.06	76.90	48.02	103.19
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit / (Loss) from before tax (V-VI)	42.52	34.38	23.06	76.90	48.02	103.19
VIII.	Tax expense						
	Current Tax	2.45	7.48	-	9.93	-	-
	Deferred Tax	-	-	-	-	-	7.06
IX.	Net Profit / (Loss) after Tax (VII-VIII)	40.07	26.90	23.06	66.98	48.02	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	40.07	26.90	23.06	66.98	48.02	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	1,866.01
XIII	Earnings Per Equity Share of face value of Rs.10/- each)						
	a) Basic (in Rs.)	0.18	0.12	0.12	0.30	0.26	0.52
	b) Diluted (in Rs.)	0.18	0.12	0.13	0.30	0.28	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 11.11.2024							
2 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							
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 will release Two New Mobile Casual Games during christmas season for Arcade and Sports (Cricket) Platforms							
Station: Hyderabad Date : 11.11.2024		For 7SEAS ENTERTAINMENT LIMITED					
		 L Maruti Sanker Managing Director		 Lingamaneni Maruti Sanker Digitally signed by Lingamaneni Maruti Sanker, DN: cn=Lingamaneni Maruti Sanker, o=7SEAS ENTERTAINMENT LIMITED, ou=7SEAS ENTERTAINMENT LIMITED, email=Lingamaneni Maruti Sanker@7seasent.com, c=IN, Date: 2024.11.11 10:58:09 +05'30'			

7SEAS ENTERTAINMENT LIMITED			
BALANCE SHEET AS AT 30th SEPTEMBER 2024			
(Amount in Lakhs)			
	PARTICULARS	As at September 30, 2024	As at March 31, 2024
I	ASSETS:		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	209.50	135.30
	(b) Capital work-in-progress	89.08	34.50
	(c) Goodwill	-	-
	(d) Other Intangible Assets	258.52	169.42
	(e) Intangible Assets under development		
	(f) Financial assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	-	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	201.05	56.89
	(iii) Cash and cash equivalents	503.69	116.78
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans and advances	476.95	463.11
	(vi) Investments held for Sale	-	-
	(c) Other current assets	74.54	45.53
	TOTAL ASSETS	1,813.33	1,087.43
II	EQUITY AND LIABILITIES:		
	Equity		
	(a) Equity Share Capital	2,232.22	1,866.01
	(b) Other Equity		
	(i) Reserves and Surplus	-525.25	-849.49
	Liabilities		
(1)	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
(2)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	66.33	36.45
	(ii) Trade Payables	-	5.86
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	22.76	11.32
	(d) Deffered tax liabilities(Net)	17.27	17.27
	TOTAL EQUITY AND LIABILITIES	1,813.33	1,087.43
Place : Hyderabad Date : 11.11.2024 For 7SEAS ENTERTAINMENT LIMITED  L Maruti Sanker Managing Director Lingam aneni Maruti Sanker I am a Director of the Company and I hereby certify that the Balance Sheet and the Statement of Financial Position of the Company for the financial year ended 30th September 2024, as shown in the above Balance Sheet, is true and correct and that the same are in accordance with the books and records of the Company.			

7SEAS ENTERTAINMENT LIMITED

STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2024 (Rs. In Lakhs)

PARTICULARS	Half Year ended 30-09-2024	Year ended 31-03-2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	76.90	103.19
Adjustment for:		
Depreciation and Amortisation	20.77	39.05
Interest Expenses	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	97.68	142.24
Movements in Working Capital::		
Increase/ Decrease in trade receivables	(144.17)	(9.96)
Increase/Decrease in Short Term Loans Advances	(13.84)	(397.38)
Increase / Decrease in Inventories	-	-
Increase / Decrease in Trade Payables	(5.86)	3.45
Increase/Decrease in Other current Assets	(29.01)	(88.58)
Change in Working Capital	(192.88)	(492.48)
Changes in non current assets and liabilities		
Decrease/Increase in loans & advances		
Decrease/(Increase) in Borrowings	-	(360.89)
Decrease/(Increase) in other current liabilities	11.44	7.89
Decrease/(Increase) in Long Term Provisions	29.88	-
Changes in non current assets and liabilities	41.32	(353.00)
Cash Generated From Operations	(53.89)	(703.24)
Less: Taxes paid	-	-
Net Cash from operating activities(A)	(53.89)	(703.24)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	(182.67)	(232.98)
Bank Balances not considered as Cash and Cash equivalents	-	-
Interest and other Income received/Paid	-	-
-Balance of Unclaimed Dividend		
Net cash used in Investing activities (B)	(182.67)	(232.98)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	623.48	1,009.45
Increase / (Decrease) in Borrowings	-	-
Increase / (Decrease) in Other Short term Borrowings(Net)	-	-
Net cash Flow from Financing Activities (C)	623.48	1,009.45
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	-
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	386.91	73.24
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	116.78	43.54
CASH & CASH EQUIVALENTS AT THE END OF THE HALF YEAR	503.69	116.78

For 7SEAS ENTERTAINMENT LIMITED

Place : Hyderabad
Date : 11.11.2024


L Maruti Sanker
 Managing Director

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Maruti
Sanker