

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 31.03.2024						
S.No.	Particulars	Quarter Ended			Amounts in Lakhs	
		31.03.2024 Audited	Preceeding 31.12.2023 Un-Audited	31.03.2023 Audited	31.03.2024 Audited	31.03.2023 Audited
I.	Revenue from Operations	317.10	300.99	108.38	1,179.12	552.21
II.	Other Income	-	-	3.70	-	3.70
III.	Total income (I+II)	317.10	300.99	112.08	1,179.12	555.91
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	176.25	181.39	62.68	717.02	313.53
	(e) Finance Cost	-	-	-	21.91	-
	(f) Depreciation and amortisation expense	18.80	6.75	2.69	39.05	8.16
	(h) Other expenses	94.16	85.55	38.75	297.94	180.98
	Total Expenses	289.21	273.69	104.12	1,075.93	502.68
V.	Profit / (Loss) before and exceptional items and Tax (III-IV)	27.88	27.31	7.96	103.19	53.23
VI.	Exceptional Items	-	-	-	-	-
VII.	Profit / (Loss) from before tax (V-VI)	27.88	27.31	7.96	103.19	53.23
VIII.	Tax expense					
	Current Tax	-	-	-	-	-
	Deferred Tax	7.06	-	-	7.06	10.18
IX.	Net Profit / (Loss) after Tax (VII-VIII)	20.83	27.31	7.96	96.13	43.06
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	20.83	27.31	7.96	96.13	43.06
XII.	Paid-up equity share capital (Face Value of Rs. 10/- per share)	1,866.01	1,866.01	1,513.59	1,866.01	1,513.59
XIII.	Earnings Per Equity Share of face value of Rs.10/- each)					
	a) Basic EPS (In Rs.)	0.11	0.15	0.05	0.52	0.28
	b) Diluted EPS (In Rs.)	0.11	0.15	0.05	0.52	0.28

NOTES:

- The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on 28.05.2024
- 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
- 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

Place: Hyderabad
Date : 28.05.2024

For 7SEAS ENTERTAINMENT LIMITED



L Maruti Sanker
Managing Director

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Maruti Sanker

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7SEAS ENTERTAINMENT LIMITED

BALANCE SHEET AS AT 31ST MARCH 2024

(Amount in Lakhs)

	PARTICULARS	As at March 31, 2024	As at March 31, 2023
I	<u>ASSETS:</u>		
(1)	Non-current assets		
	(a) Property, Plant and Equipment	135.30	58.29
	(b) Capital work-in-progress	34.50	34.50
	(c) Goodwill	-	-
	(d) Other Intangible Assets	169.42	52.49
	(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	56.89	46.92
	(iii) Cash and cash equivalents	116.78	43.54
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans and advances	463.11	65.73
	(vi) Investments held for Sale	-	-
	(c) Other current assets	45.53	22.83
	TOTAL ASSETS	1,087.43	324.30
II	<u>EQUITY AND LIABILITIES:</u>		
	Equity		
	(a) Equity Share Capital	1,866.01	1,513.59
	(b) Other Equity		
	(i) Reserves and Surplus	-849.49	-1,602.65
	Liabilities		
(1)	Non Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
(2)	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	36.45	397.34
	(ii) Trade Payables	5.86	2.41
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities		
	(c) Provisions	11.32	3.43
	(d) Deffered tax liabilities(Net)	17.27	10.22
	TOTAL EQUITY AND LIABILITIES	1,087.43	324.34

For 7SEAS ENTERTAINMENT LIMITED

Place : Hyderabad
Date : 28.05.2024



(L Maruti Sanker)
Managing Director

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7SEAS ENTERTAINMENT LIMITED		
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2024		
PARTICULARS	Year ended 31-03-2024 Amount in Lakhs	Year ended 31-03-2023 Amount in Lakhs
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	103.19	53.23
Adjustment for:		
Depreciation and Amortisation	39.05	8.16
Interest Expenses	-	-
Interest Earned	-	-
Cash Flows from Operations before changes in assets and liabilities	142.24	61.39
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	(9.96)	(29.05)
(Increase)/Decrease in Short Term Loans Advances	(397.38)	(54.68)
(Increase) / Decrease in Inventories	-	-
(Increase) / Decrease in Trade Payables	3.45	2.01
(Increase)/Decrease in Other current Assets	(88.58)	91.58
Change in Working Capital	(492.48)	9.87
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances		
Decrease/(Increase) in Borrowings	(360.89)	(43.76)
Decrease/(Increase) in other current liabilities	7.90	(16.89)
Decrease/(Increase) in Long Term Provisions	-	-
Changes in non current assets and liabilities	(353.00)	(60.65)
Cash Generated From Operations	(703.24)	10.61
Less: Taxes paid	-	-
Net Cash from operating activities(A)	(703.24)	10.61
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	(232.98)	(140.11)
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)	(232.98)	(140.11)
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	1,009.45	-
Increase / (Decrease) in Borrowings	-	-
Increase / (Decrease) in Other Short term Borrowings(Net)	-	-
Net cash Flow from Financing Activities (C)	1,009.45	-
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	73.24	(129.49)
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	43.54	173.02
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	116.78	43.54
for and on behalf of the Board 7SEAS ENTERTAINMENT LIMITED Place: Hyderabad Date : 28.05.2024  L MARUTI SANKER Managing Director DIN: 01095047 Lingam aneni Maruti Sanker Digitally signed by Lingamaneni Maruti Sanker Date: 2024.05.28 16:59:22 +05'30'		