

To,  
BSE Limited,  
P.J. Towers, Dalal Street,  
Mumbai - 400001

Date: 14.11.2025

Dear Sir/Madam,

**Sub: Outcome of board meeting under regulations 30 read with 33 (3) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015**

**Unit: 7Seas Entertainment Limited (Scrip Code:540874)**

With reference to the subject cited, this is to inform the Exchange that at the Board meeting of M/s. 7Seas Entertainment Limited held on Friday, the 14th day of November, 2025, at 11.30 A.M. at the registered office of the Company situated at 5th Floor, Plot No.92, 93 & 94, Kavuri Hills, Madhapur, Hyderabad, Telangana, 500034, the Company the following were duly considered and approved by the Board:

1. Unaudited financial results for the quarter and half year ended 30.09.2025.
2. Limited Review Report for quarter and half year ended 30.09.2025

The meeting of the Board of Directors commenced at 11.30 P.M.(IST) and concluded at 02.10 P.M. (IST)

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,  
For 7Seas Entertainment Limited



L. Maruti Sanker  
Managing Director  
(DIN: 01095047)

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 30.09.2025							
Amounts in Lakhs							
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 Un-Audited	30.06.2025 Un-Audited	30.09.2024 Un-Audited	30.09.2025 Un-Audite4	30.09.2024 Un-Audite4	31.03.2025 Audited
I.	Revenue from Operations	501.426	491.41	389.69	992.84	752.11	1,634.29
II.	Other Income	1.193	-	0.13	1.19	0.13	11.81
III.	<b>Total income (I+II)</b>	<b>502.619</b>	<b>491.41</b>	<b>389.82</b>	<b>994.03</b>	<b>752.24</b>	<b>1,646.10</b>
IV.	<b>Expenses</b>						
	(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	263.51	267.30	238.60	530.81	474.18	997.72
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	18.45	17.26	10.45	35.71	20.77	60.56

	(h)Other expenses	166.093	153.10	98.24	319.19	180.39	408.24
	<b>Total Expenses</b>	<b>448.06</b>	<b>437.66</b>	<b>347.30</b>	<b>885.72</b>	<b>675.34</b>	<b>1,466.51</b>
V.	<b>Profit / (Loss) before and exceptional items and Tax ( III-IV)</b>	<b>54.56</b>	<b>53.75</b>	<b>42.52</b>	<b>108.32</b>	<b>76.90</b>	<b>179.58</b>
VI.	Exeptional Items	-	-	-	-	-	-
VII	<b>Profit / (Loss) from before tax (V-VI)</b>	<b>54.56</b>	<b>53.75</b>	<b>42.52</b>	<b>108.32</b>	<b>76.90</b>	<b>179.58</b>
VIII.	<b>Tax expense</b>						
	Current Tax	-	-	2.45	-	2.45	-
	Deferred Tax	-	-	-	-	-	13.11
IX.	<b>Net Profit / (Loss) after Tax (VII-VIII)</b>	<b>54.56</b>	<b>53.75</b>	<b>40.07</b>	<b>108.32</b>	<b>74.45</b>	<b>166.48</b>
X	Other Comprehensive Inocme						
	Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
XI	<b>Total Comprehensive Income</b>	<b>54.56</b>	<b>53.75</b>	<b>40.07</b>	<b>108.32</b>	<b>74.45</b>	<b>166.48</b>
XII	Paid-up equity share capital (Face Value of Rs. 10/- per share)	2,232.22	2,232.22	2,232.22	2,232.22	2,232.22	2,232.22
XIII	<b>Earnings Per Equity Share of face value of Rs.10/- each)</b>						
	a) Basic (in Rs.)	0.24	0.24	0.18	0.49	0.33	0.75
	b) Diluted (in Rs.)	0.24	0.24	0.18	0.49	0.30	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 14.11.2025
- 2 The results are also available on the website of the Company [www.7seasent.com](http://www.7seasent.com) and will also be available on the website of BSE Limited [www.bseindia.com](http://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 launched Gamer Shorts Mobile App on Android and IOS Platform, Worlds First Short News Short Games Mobile App

Station: Hyderabad  
Date : 14.11.2025

For 7SEAS ENTERTAINMENT LIMITED



L Maruti Sanker  
Managing Director

7SEAS ENTERTAINMENT LIMITED			
BALANCE SHEET AS AT 30th SEPTEMBER 2025			
( Amount in Lakhs)			
	PARTICULARS	As at September 30, 2025	As at March 31, 2025
<b>I</b>	<b><u>ASSETS:</u></b>		
(1)	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	436.36	320.44
	(b) Capital work-in-progress	39.15	39.15
	(c) Goodwill	-	-
	(d) Other Intangible Assets	499.50	326.12
	(e) Intangible Assets under development		
	(f) Financial assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	10.00	366.29
	(g) Deferred tax assets (net)	-	-
	(h) Other non-current assets	-	-
(2)	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	263.18	213.80
	(iii) Cash and cash equivalents	11.94	31.47
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans and advances	764.09	624.35
	(vi) Investments held for Sale	-	-
	(c) Other current assets	151.16	76.05
		-	-
	<b>TOTAL ASSETS</b>	<b>2,175.37</b>	<b>1,997.67</b>


<b>II</b>	<b><u>EQUITY AND LIABILITIES:</u></b>		
	<b>Equity</b>		
	(a) Equity Share Capital	2,232.22	2,232.22
	(b) Other Equity	-	
	(i)Reserves and Surplus	244.86	-427.38
	<b>Liabilities</b>		
(1)	<b>Non Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
(2)	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	139.34	116.82
	(ii) Trade Payables	4.85	21.01
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	13.44	20.19
	(c) Provisions	-	4.43
	(d) Deffered tax liabilities(Net)	30.38	30.38
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,175.37</b>	<b>1,997.67</b>

For 7SEAS  
ENTERTAINMENT  
LIMITED

Place : Hyderabad  
Date : 14.11.2025

L Maruti Sanker  
Managing Director

7SEAS ENTERTAINMENT LIMITED		
STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2025 (Rs. In Lakhs)		
PARTICULARS	Half Year ended 30-09-2025	Year ended 31-03-2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Net profit before tax	108.32	179.58
<b>Adjustment for:</b>		
Depreciation and Amortisation	35.71	60.56
Interest Expenses	-	-
Interest Earned	-	(11.80)
Cash Flows from Operations before changes in assets and liabilities	144.03	228.34
<b>Movements in Working Capital::</b>		
Increase/ Decrease in trade receivables	(49.38)	(155.93)
Increase/Decrease in Short Term Loans		
Advances	(139.74)	(161.24)
Increase / Decrease in Inventories	-	-
Increase / Decrease in Trade Payables	(16.16)	15.14
Increase/Decrease in Other current Assets	229.17	(330.90)
<b>Change in Working Capital</b>	<b>23.90</b>	<b>(632.92)</b>
<b>Changes in non current assets and liabilities</b>		
Decrease/Increase in loans & advances		
Decrease/(Increase) in Borrowings	-	80.37
Decrease/(Increase) in other current liabilities	(11.18)	8.87
Decrease/(Increase) in Long Term Provisions	22.52	3.44
<b>Changes in non current assets and liabilities</b>	<b>11.34</b>	<b>92.69</b>
<b>Cash Generated From Operations</b>	<b>179.26</b>	<b>(311.90)</b>
Less: Taxes paid	-	-
<b>Net Cash from operating activities(A)</b>	<b>179.26</b>	<b>(311.90)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Increase) / Decrease in Fixed assets and Capital Work In progress	(198.80)	(407.05)
Bank Balances not considered as Cash and Cash equivalents	-	
Interest and other Income received/Paid	-	11.80
-Balance of Unclaimed Dividend		

<b>Net cash used in Investing activities (B)</b>	<b>(198.80)</b>	<b>(395.25)</b>
<b>C.CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase / (Decrease) in Share Capital	-	621.85
Increase / (Decrease) in Borrowings	-	-
Increase / (Decrease) in Other Short term Borrowings(Net)	-	-
<b>Net cash Flow from Financing Activities ( C )</b>	<b>-</b>	<b>621.85</b>
<b>D. Effect of exchange differences on translation of foreign currency cash and cash equivalents</b>	-	-
<b>Net Increase/(Decrease) in cash &amp; cash equivalents [A+B+C]</b>	<b>(19.54)</b>	<b>(85.30)</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<b>31.48</b>	<b>116.78</b>
<b>CASH &amp; CASH EQUIVALENTS AT THE END OF THE HALF YEAR</b>	<b>11.94</b>	<b>31.48</b>
<p style="text-align: center;">For 7SEAS ENTERTAINMENT LIMITED</p> <div style="text-align: center;">  </div> <p>Place : Hyderabad Date : 14.11.2025</p> <p style="text-align: right;">L Maruti Sanker Managing Director</p>		



## LIMITED REVIEW REPORT


Review report to Bombay Stock Exchange of India

We have reviewed the accompanying statement of unaudited financial results of **M/s. 7Seas Entertainment Limited** for the period ended **30<sup>th</sup> September 2025**. 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 provide 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: 006383S

  
(S.S.Prakash)  
Partner  
M. No: 202710



**UDIN : 25202710BMKXBN3640**

Place: Hyderabad  
Date: 14-11-2025