7SEAS ENTERTAINMENT LTD

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

Date: 07.02.2025

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

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

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

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

Thanking you.

Yours faithfully,
For 7Seas Entertainment Limited

7SEAS ENTERTAINMENT LIMITED HYD-33

L. Maruti Sanker
Managing Director
(DIN: 01095047)

Lingamaneni Maruti Sanker

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5th Floor, Plot No.92, 93 & 94, Kavuri Hills, Madhapur, Hyderabad, Telangana 500081, India, CIN: L72900TG11991PLC013074, Ph No: 040- 49533636, email Id: info@7seasent.com, www.7seasent.com

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 31.12.2024

Amounts in Lakhs

S.No.	Particulars	Quarter Ended			Period Ended		Year Ended
		31.12.2024 Un-Audited	Preceeding 30.09.2024 Un-Audited	Corresponding 31.12.2023 Un-Audited	31.12.2024 Un-Audited	Previous 31.12.2023 Un-Audited	31.03.2024 Audited
I.	Revenue from Operations	430.33	389.69	300.99	1,182.44	862.02	1,179.12
II.	Other Income	6.90	0.13	--	7.03	--	--
III.	**Total income (I+II)**	**437.23**	**389.82**	**300.99**	**1,189.47**	**862.02**	**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 stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	256.62	238.60	181.39	730.80	540.77	717.02
	(e) Finance Cost	-	-	-	-	21.91	21.91
	(f) Depreciation and amortisation expense	14.01	10.45	6.75	34.78	20.25	39.05

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	(h)Other expenses	115.42	98.24	85.55	295.81	203.76	297.94
	Total Expenses	**386.06**	**347.30**	**273.69**	**1,061.40**	**786.69**	**1,075.93**
V.	**Profit / (Loss) before and exceptional items and Tax (III-IV)**	**51.17**	**42.52**	**27.31**	**128.07**	**75.32**	**103.19**
VI.	Exeptional Items	-	-	-	-	-	-
VII	**Profit / (Loss) from before tax (V-VI)**	**51.17**	**42.52**	**27.31**	**128.07**	**75.32**	**103.19**
VIII.	**Tax expense**						
	Current Tax	**3.18**	**2.45**	**-**	**13.11**	**-**	**-**
	Deferred Tax	-	-	-	-	-	7.06
IX.	**Net Profit / (Loss) after Tax (VII-VIII)**	**47.99**	**40.07**	**27.31**	**114.97**	**75.32**	**96.13**
X	Other Comprehensive Inocme						
	Items that will not be reclasified to Profit or Loss	-	-	-	-	-	-
	Items that will be reclasified to Profit or Loss	-	-	-	-	-	-
XI	**Total Comprehensive Income**	**47.99**	**40.07**	**27.31**	**114.97**	**75.32**	**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 EPS (In Rs.)	0.21	0.18	0.15	0.52	0.40	0.52
	b) Diluted EPS (In Rs.)	0.22	0.18	0.16	0.54	0.41	0.52

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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 07.02.2025

2 The results are also available on the webiste 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 recently launched World Cricket Championship League for both Android and IOS Platform

4 The company's Simulation Game Roller Coaster Simulator 3D for Android Platform reached 2 Million Downloads

5 The company will release mobile games for Action Category before the financial year ending

6 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 : 07.02.2025

For 7seas entertainment limited



L Maruti Sanker
Managing Director

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SATHULURI & CO.
CHARTERED ACCOUNTANTS

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 **31st December 2024**. 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 : 25202710BMKWXR4663

SATHULURI & CO. HYDERABAD CHARTERED ACCOUNTANTS

Place: Hyderabad
Date: 07-02-2025

Off: 11-13-1377/2, Flat No. 401, City Centre Complex, Margadarshi Colony, Kothapet, Hyderabad-500035.
Ph: 9391686797 Email: casathuluri93@gmail.com

B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue qualified institutions placement etc.

Statement of Deviation / Variation in utilization of funds raised	
Name of listed entity	**7Seas Entertainment**
Mode of Fund Raising	**Preferential Issue**
Date of Raising Funds	4th April 2024
Amount Raised	Rs. 6,23,47,525
Report filed for Quarter ended	31.12.2024
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of fundraised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following Table

Original Object	**Modified Object, if any**	**Original Allocation**	**Modified allocation if any**	**Funds Utilized**	***Amount of Deviation/ Variation For the quarter according to applicable object***	***Remarks if any***
Combination of part funding of the expenditure for	Not modified	6,23,47,525	NIL	4,13,47,525/-	NIL	NIL

Lingamaneni Maruti Sanker

expansion, support growth plans of the company, long- term working capital and general corporate purposes.						

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund-raising document i.e., prospectus, letter of offer etc.

Note: The entire proceeds raised by the Company through the Preferential Issue, during the quarter ended 31.12.2024, have been utilized for the objects as stated in the Letter of Offer/Explanatory statement.

C. Format for Disclosing Outstanding Default on Loans and Debt Securities - **Nil**

S. No.	**Particulars**	**Amount in Rs.**
1.	**Loans / revolving facilities like cash credit from banks / financial institutions**	--
A	Total amount outstanding as on date	--
B	Of the total amount outstanding, amount of default as on date	--
2.	**Unlisted debt securities i.e. NCDs and NCRPS**	--
A	Total amount outstanding as on date	--
B	Of the total amount outstanding, amount of default as on date	--
3	**Total financial indebtedness of the listed entity including short-term and long-term debt**	--

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D. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated. separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable.**

For 7Seas Entertainment Limited

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Date: 2025.02.08 17:35:53 +05'30'

Place: Hyderabad
Date: 07.02.2025

L. Maruti Sanker
Managing Director