7SEAS
ENTERTAINMENT LTD

Date: 13 November 2026
Place: Hyderabad

To
The General Manager,
Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street, Fort,
Mumbai – 400 001.

Scrip Code: 540874

Sub: Outcome of the Board Meeting held on 13 November 2026.

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of 7Seas Entertainment Limited, at its meeting held today, i.e., 13 November 2026, inter alia, considered, noted and approved the following:

1. Unaudited Financial Results
The Board approved the Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30 September 2026, together with the Statement of Assets and Liabilities and Cash Flow Statement for the half year ended on that date, and took note of the Limited Review Report issued by the Statutory Auditors thereon.
The said financial results and Limited Review Report are enclosed herewith.

2. Noting of Circular Resolution
The Board noted Circular Resolution No. CR1/2026–27 passed on 7 November 2026 recommending the reappointment of Mr. Kiran Kumar Bodla (DIN: 07499895) as a Non-Executive Independent Director of the Company for a second term, subject to approval of the members by special resolution.
Mr. Bodla's first term concluded on 7 November 2026. The completion of his first term and the Board's recommendation for his reappointment was intimated to BSE Limited on 12 November 2026.

3. Approval of Postal Ballot Notice
The Board approved the Postal Ballot Notice, together with the explanatory statement annexed thereto, for seeking approval of the members by special resolution for the reappointment of Mr. Kiran Kumar Bodla (DIN: 07499895) as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a second term of five consecutive years with effect from the date of passing of the special resolution through postal ballot.

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4. Appointment of Scrutinizer

The Board appointed CS Navajyoth Puttaparthi, Partner of M/s. Puttaparthi Jagannatham & Co., Practising Company Secretaries (FCS No. 9896; Certificate of Practice No. 16041), as the Scrutinizer for conducting the Postal Ballot through remote e-voting in a fair and transparent manner.

5. Cut-off date

The Board fixed Wednesday, 18 November 2026, as the cut-off date for determining the members eligible to receive the Postal Ballot Notice and exercise their voting rights through remote e-voting.

The Postal Ballot Notice will be submitted separately to the Stock Exchange upon its dispatch to the members and will also be made available on the website of the Company.

The Board Meeting commenced at **02:15 P.M.** and concluded at **02:55 P.M.**

Kindly take the above information on record.

Thanking you.
Yours faithfully,
For 7Seas Entertainment Limited

LINGAMANENI MARUTI SANKER
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L. Maruti Sanker
Managing Director
DIN: 01095047

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7SEAS ENTERTAINMENT LTD

7SEAS ENTERTAINMENT LIMITED

CIN: L72900TG1991PLC013074

Plot No. 92, 93 & 94, 5th Floor, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500081

Statement of Unaudited Standalone Financial Results

For the quarter and half year ended 30 September 2026

(₹ in lakhs, except earnings per share data)

S. No.	Particulars	Quarter ended			Half year ended		Year Ended
		30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
I.	Revenue from Operations	652.32	576.37	501.43	1,228.69	992.84	2,011.55
II.	Other Income	1.47	0.89	1.19	2.36	1.19	2.18
III.	**Total income (I+II)**	**653.79**	**577.26**	**502.62**	**1,231.05**	**994.03**	**2,013.72**
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	238.51	213.84	263.51	452.35	530.81	1,000.72
	(e) Finance Cost	-	-	-	-	-	0.20
	(f) Depreciation and amortisation expense	48.50	42.49	18.45	90.99	35.71	104.46
	(g) Other expenses	295.73	252.41	166.09	548.14	319.19	685.44
	Total Expenses	**582.74**	**508.74**	**448.06**	**1,091.48**	**885.72**	**1,790.82**
V.	**Profit / (Loss) before exceptional items and tax (III-IV)**	**71.05**	**68.52**	**54.56**	**139.57**	**108.32**	**222.90**
VI.	Exceptional Items	-	-	-	-	-	-
VII	**Profit / (Loss) before tax (V-VI)**	**71.05**	**68.52**	**54.56**	**139.57**	**108.32**	**222.90**
VIII.	**Tax expense**						
	Current Tax	11.21	-	-	11.21	-	-
	Deferred Tax	-	-	-	-	-	-
IX.	**Net Profit / (Loss) after Tax (VII-VIII)**	**59.84**	**68.52**	**54.56**	**128.36**	**108.32**	**222.90**
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**	**59.84**	**68.52**	**54.56**	**128.36**	**108.32**	**222.90**
XII	Paid-up equity share capital (Face Value of Rs. 10/- per share)	2,311.22	2,311.22	2,232.22	2,311.22	2,232.22	2,311.22
XIII	**Earnings per equity share (face value of Rs. 10/- each)**						
	a) Basic (in Rs.)	0.26	0.30	0.24	0.56	0.49	0.96
	b) Diluted (in Rs.)	0.26	0.30	0.24	0.56	0.49	0.97

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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 13.11.2026.
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 launched Gamer Shorts Mobile App on Android and IOS Platform, Worlds First Short News Short Games Mobile App.

For 7Seas Entertainment Limited

LINGAMANENI MARUTI SANKER
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7SEAS ENTERTAINMENT LIMITED * HYD-18 *

L. Maruti Sanker
Managing Director
DIN: 01095047

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7SEAS ENTERTAINMENT LTD

7SEAS ENTERTAINMENT LIMITED

CIN: L72900TG1991PLC013074

Plot No. 92, 93 & 94, 5th Floor, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500081

Balance Sheet

As at 30 September 2026

(₹ in lakhs)

	PARTICULARS	As at September 30, 2026	As at March 31, 2026
I	**ASSETS:**		
(1)	**Non-current assets**		
	(a) Property, Plant and Equipment	381.08	300.77
	(b) Capital work-in-progress	39.15	39.15
	(c) Goodwill	-	-
	(d) Other Intangible Assets	499.50	441.71
	(e) Intangible Assets under development		
	(f) Financial assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	200.00	616.48
	(g) Deferred tax assets (net)	-	-
	(h) Other non-current assets	-	-
(2)	**Current assets**		
	(a) Inventories	-	-
	(b) Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	1,042.69	567.11
	(iii) Cash and cash equivalents	40.48	231.60
	(iv) Bank Balances other than (iii) above	-	-
	(v) Loans and advances	764.09	791.69
	(vi) Investments held for Sale	-	-
	(c) Other current assets	151.16	84.83
	TOTAL ASSETS	**3,118.14**	**3,073.35**
II	**EQUITY AND LIABILITIES:**		
	Equity		
	(a) Equity Share Capital	2,311.22	2,311.22
	(b) Other Equity		
	(i) Reserves and Surplus	751.89	623.52
	Liabilities		
(1)	**Non Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	-	-
(2)	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	10.73
	(ii) Trade Payables	-	-
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	13.44	96.12

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	PARTICULARS	As at September 30, 2026	As at March 31, 2026
	(c) Provisions	11.21	1.37
	(d) Deferred tax liabilities (Net)	30.38	30.38
	TOTAL EQUITY AND LIABILITIES	**3,118.14**	**3,073.35**

For 7Seas Entertainment Limited

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Plot No. 92, 93 & 94, 5th Floor, Kavuri Hills, Madhapur, Hyderabad, Telangana - 500081

Cash Flow Statement

(₹ in lakhs)

Statement of cash flows for the half year ended 30 September 2026

PARTICULARS	Half Year ended 30-09-2026	Year ended 31-03-2026
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	139.57	222.90
Adjustment for:		
Depreciation and Amortisation	90.99	104.46
Interest Expenses	-	-
Interest Earned	-	(2.18)
Cash Flows from Operations before changes in assets and liabilities	230.56	325.19
Movements in Working Capital::		
Increase/ Decrease in trade receivables	(475.57)	(353.31)
Increase/Decrease in Short Term Loans Advances	27.08	(167.34)
Increase / Decrease in Inventories	-	-
Increase / Decrease in Trade Payables	-	(21.01)
Increase/Decrease in Other current Assets	309.19	(258.97)
Change in Working Capital	**(139.30)**	**(800.63)**
Changes in non current assets and liabilities		
Decrease/Increase in loans & advances		
Decrease/(Increase) in Borrowings	-	(106.09)
Decrease/(Increase) in other current liabilities	(72.85)	75.93
Decrease/(Increase) in Long Term Provisions	(10.73)	(3.06)
Changes in non current assets and liabilities	**(83.58)**	**(33.22)**
Cash Generated From Operations	**7.68**	**(508.67)**
Less: Taxes paid	-	-
Net Cash from operating activities(A)	**7.68**	**(508.67)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(Increase) / Decrease in Fixed assets and Capital Work In progress	(198.80)	(200.38)
Bank Balances not considered as Cash and Cash equivalents	-	
Interest and other Income received/Paid	-	2.18
-Balance of Unclaimed Dividend		
Net cash used in Investing activities (B)	**(198.80)**	**(198.21)**
C.CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	-	907.00
Increase / (Decrease) in Borrowings	-	-

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PARTICULARS	Half Year ended 30-09-2026	Year ended 31-03-2026
Increase / (Decrease) in Other Short term Borrowings(Net)	-	-
Net cash Flow from Financing Activities (C)	**-**	**907.00**
D. Effect of exchange differences on translation of foreign currency cash and cash equivalents	-	-
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	(191.12)	200.12
Cash & cash equivalents at the beginning of the year	**231.60**	**31.47**
Cash & cash equivalents at the end of the half year	**40.48**	**231.60**

For 7Seas Entertainment Limited

LINGAMANENI MARUTI SANKER

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L. Maruti Sanker
Managing Director
DIN: 01095047

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors
7SEAS ENTERTAINMENT LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **7Seas Entertainment Limited** ("the Company") for the quarter ended **September 30, 2026** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. The Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, *Interim Financial Reporting* ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. 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 Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sathuluri & Co.
Chartered Accountants
FRN: 006383S

SATHULURI & CO. HYDERABAD CHARTERED ACCOUNTANTS

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

UDIN : 26202710KMCMGO6220

Place: Hyderabad
Date: 13-11-2026