



To
Listing Department
Bombay Stock Exchange Limited
Floor 1, Phiroze Jeejeeboy Towers
Dalal Street, Mumbai-400 001

Date: 28-05-2025

Reference: Scrip Code-533268 Company: SEA TV NETWORK LIMITED

Sub: i) Outcome of Board Meeting held on 28th May, 2025

ii) Submission of Audited Financial Results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and Year ended on 31st March, 2025

iii) Statement on Impact of Audit Qualifications (Standalone and Consolidated)

iv) Appointment of Chief Financial Officer

Dear Sir/ Madam,

With reference to the above, we hereby inform you that the meeting of the Board of Directors of the Company was held on **Wednesday, 28th May, 2025**, and commenced at **11:00 A.M.** and concluded at **08:40 P.M.** at the Registered Office of the Company. The Board, inter alia, transacted the following business:

1. **Approved and adopted the Audited Financial Results (Standalone and Consolidated)** of the Company for the quarter and financial year ended **31st March, 2025**, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. **Approved the appointment of Mr. Harshit Jain as the Chief Financial Officer (CFO) and Key Managerial Personnel (KMP)** of the Company with effect from **28th May, 2025**, upon the recommendation of the Nomination and Remuneration Committee.

Pursuant to Regulation 30 and 33 of SEBI (LODR) Regulations, 2015, please find enclosed herewith the following documents:

- a) Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31st March, 2025.
- b) Auditor's Report on the said Financial Results.
- c) Statement of Assets and Liabilities as at 31st March, 2025.
- d) Statement on Impact of Audit Qualification (Standalone and Consolidated)
- e) Disclosure as required under SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 for appointment of CFO.

The above is for your kind information and record.

Thanking you.

Yours faithfully,

For SEA TV NETWORK LIMITED

KARISHMA JAIN
(Company Secretary & Compliance officer)



Date: 28/05/2025

To,
The Listing Department
Bombay Stock Exchange Limited
Floor 1, Phiroze Jeejeeboy Towers,
Dalal Street
Mumbai-400 001

Ref: Stock Code: 533268 Company: SEA TV NETWORK LIMITED

Sub: Outcome of Board Meeting held on 28th May, 2025 – Regulation 30 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

With reference to the subject matter cited above and Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on **Wednesday, 28th May, 2025 at 11:00 A.M.** at the registered office of the Company situated at **148, Manas Nagar, Shahganj, Agra, Uttar Pradesh – 282010**, has inter alia considered and approved the following:

1. **Adoption of Audited Financial Results (Standalone and Consolidated)** of the Company for the quarter and year ended **31st March, 2025**, along with the Auditor's Report issued by the Statutory Auditors
2. **Appointment of Mr. Harshit Jain** as the **Chief Financial Officer (CFO)** and **Key Managerial Personnel (KMP)** of the Company with effect from **28th May, 2025**, based on the recommendation of the Nomination and Remuneration Committee.

The meeting of the Board of Directors commenced at **11:00 A.M.** and concluded at **08:40 P.M.**

This is for your kind information and record.

Thanking you.

Yours faithfully,

For SEA TV NETWORK LIMITED

KARISHMA JAIN
(Company Secretary & Compliance officer)

DOOGAR & ASSOCIATES

Chartered Accountants

B-86, New Agra Colony, Agra-282005 (U.P.)

Ph.: +91-562-4003365, Mob.: +91-9319100153, 9997153153

E-mail : uditbansalca@gmail.com

Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

**The Board of Directors of
Sea Tv Network Limited**

Report on the Audit of Standalone Financial Results

Opinion:

We have audited the accompanying statements of quarterly and year to date Standalone Financial Results of **SEA TV NETWORK LIMITED** ("the Company") for the quarter and year ended 31st March 2025 ("the Statements"), 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").

In our opinion and to the best of our information and according to the explanations given to us, the statements:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure requirements) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the Company for the quarter ended 31st March 2025 and for the year ended 31st March, 2025.

Basis for Qualified Opinion

1. *The Company had accrued interest expense of ₹58.15 lakhs on unsecured borrowings during the first three quarters of the financial year ended 31 March 2025. However, during the quarter ended 31 March 2025, the Company reversed this previously accrued interest and additionally did not recognize interest expense of ₹141.59 lakhs pertaining to the fourth quarter.*

Management has stated that, due to financial constraints, the Company is presently unable to service the interest obligations and is considering a restructuring of loan terms. However, as of the reporting date, no formal waiver or amendment of terms has been executed with the respective lenders.



In our opinion, the reversal of previously recognized interest and the non-recognition of current quarter interest expense are not in compliance with the principles of Ind AS 109 – Financial Instruments, which requires financial liabilities to be measured at amortized cost using the effective interest method, irrespective of actual payments, unless contractually waived.

Had the interest been duly recognized in accordance with Ind AS 109, the finance cost for the year would have been higher by ₹199.74 lakhs, the loss for the year would have increased by the same amount, and current liabilities as at 31 March 2025 would have been higher by ₹199.74 lakhs.

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the annual standalone financial statements.

Responsibilities of Management and Those Charged with Governance for the Statement

These Standalone annual financial results have been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for preparation and presentation of the statements that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial Statements that give a true and fair view and are free from material misstatements, whether due to fraud or error.

In preparing the standalone financial statements, the Company's Management and Board of Directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements of the standalone financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



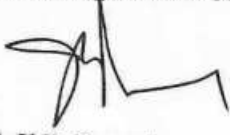
Other Matters

The annual standalone financial statements includes the results for the quarter ended 31st March 2025 being the balancing figure between the audited figures in respect of full financial year ended 31st March 2025 and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to a limited review by us, as required under the Listing Regulations.

For Doogar & Associates

Chartered Accountants

Firm's Registration Number: 000561N



CA Udit Bansal

Partner

(Membership No. 401642)



Place: Agra

Date: 28th May, 2025

UDIN: 25401642BMJNNP1356

DOOGAR & ASSOCIATES

Chartered Accountants

B-86, New Agra Colony, Agra-282005 (U.P.)

Ph.: +91-562-4003365, Mob.: +91-9319100153, 9997153153

E-mail : uditbansalca@gmail.com

Independent Auditor's Report on the quarterly and the year to date Audited Consolidated Financial Results of the Company pursuant to the Regulation 33 of SEBI (Listing obligations and disclosure Requirements) Regulations 2015, as amended

To
The Board of Directors
Sea Tv Network Limited

Report on the audit of the Consolidated Financial Results

Opinion:

We have audited the accompanying Statement of Consolidated Financial Results of **SEA TV NETWORK LIMITED** ("Holding") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group") for the quarter and year ended 31st March 2025 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on consideration of reports of other auditors on separate Audited financial statements of Indian subsidiaries, the aforesaid Statement:

- i. includes the annual financial results of the entities listed in Annexure-I
- ii. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure requirements) Regulations, 2015 as modified by circular no. CIR/CFD/FAC/62/2016 dated 5th July 2016; and
- iii. gives a true and fair view, in conformity with the Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India, of the consolidated net loss (Including other comprehensive income) and other financial information of the Group for the quarter and year ended 31st March 2025.

Basis for Qualified Opinion

1. *The Company had accrued interest expense of ₹58.15 lakhs on unsecured borrowings during the first three quarters of the financial year ended 31 March 2025. However, during the quarter ended 31 March 2025, the Company reversed this previously accrued interest and additionally did not recognize interest expense of ₹141.59 lakhs pertaining to the fourth quarter.*

Management has stated that, due to financial constraints, the Company is presently unable to service the interest obligations and is considering a restructuring of loan terms. However, as of the reporting date, no formal waiver or amendment of terms has been executed with the respective lenders.



In our opinion, the reversal of previously recognized interest and the non-recognition of current quarter interest expense are not in compliance with the principles of Ind AS 109 – Financial Instruments, which requires financial liabilities to be measured at amortized cost using the effective interest method, irrespective of actual payments, unless contractually waived.

Had the interest been duly recognized in accordance with Ind AS 109, the finance cost for the year would have been higher by ₹199.74 lakhs, the loss for the year would have increased by the same amount, and current liabilities as at 31 March 2025 would have been higher by ₹199.74 lakhs.

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, and in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the Independence requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Responsibilities of Management and Those Charged with Governance for the Statement

These Consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, consolidated total comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with the Ind AS and other accounting principles generally accepted in India. This respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the statement by the directors of Holding Company as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the Group financial reporting process.



Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs specified under section 143(10) of the Act will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company and its subsidiary companies which are companies incorporated in India, has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Conclude on the appropriateness of management's and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited to express an opinion on the consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in para "other matter" in the Audit report.



We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular no. CIR/CFD/CMD/1/44/2019 dated 29th March, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

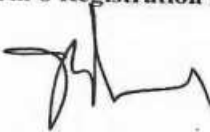
1. We did not audit the financial statements and other financial information in respect of 2 subsidiary companies incorporated in India, whose financial statements reflect total assets of Rs. 990.12 Lacs as at 31.03.2025 and total revenue (including other income) of Rs. 1155.66 Lacs for the year ended 31.03.2025. These certified financial statements have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and our report in so far as it relates to the aforesaid subsidiaries, is based solely on the basis of management certified financial statements.

Our Opinion on Consolidated financial statements and our report on other legal and regulating requirements is not modified in respect of the above matters with respect to our reliance on the financial statements/financial information as certified by Board of Directors and the procedures performed by us as stated above in para above other matters.

2. The Consolidated annual financial results includes the results for the quarter ended march 31,2025 being the balancing figure between the audit figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were limited reviewed by us.

For Doogar & Associates
Chartered Accountants

Firm's Registration Number: 000561N



CA Udit Bansal
Partner

(Membership No. 401642)



Place: Agra

Date: 28th May, 2025

UDIN: 25401642BMJNNQ4678

Annexure –I : List of entities consolidated as at March 31,2025

S. No.	Name of Company	Relationship
1	Jain Telemedia Services Limited	Wholly Owned Subsidiary
2	Sea News Network Limited	Wholly Owned Subsidiary



Sea TV Network Limited

Regd. Office: 148, Manas Nagar, Shahganj, Agra - 282010
 Website: www.seatvnetwork.com, E-mail: cs@seatvnetwork.com, CIN: L9213UP2004PLC028650/L61104UP2004PLC028650
 STATEMENT OF AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2025

Sl.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2025	31.12.2024	31.03.2025	31.03.2024
		Audited	(Unaudited)	Audited	Audited	Audited	(Unaudited)	Audited	Audited
1 Income									
a	Revenue from Operations	133.60	143.44	213.05	613.69	349.82	125.47	1,152.38	1,194.16
b	Other income	5.83	2.95	122.23	43.03	87.25	90.49	364.50	172.66
	Total income	139.43	146.39	335.28	656.72	437.07	215.96	1,516.88	1,366.82
2 Expenses									
a	Cost of Materials Consumed	-	-	4.32	-	-	-	-	14.02
b	Changes in inventories of finished goods, work in progress and stock	-	0.00	(4.32)	1.69	-	0.00	1.69	(3.81)
c	Employee benefits expense	133.55	122.17	138.27	527.46	170.16	152.96	659.96	663.17
d	Finance cost	(57.00)	23.92	39.11	10.55	(38.26)	5.81	10.88	61.92
e	Depreciation and amortisation expense	(4.02)	12.04	14.25	32.11	(10.69)	28.16	42.76	71.27
f	Other expenses	76.71	91.46	198.13	473.14	252.88	138.52	844.14	945.46
	Total expenses	149.24	249.60	389.75	1,044.95	374.07	325.45	1,559.44	1,752.03
3 Profit/(Loss) from operations before exceptional items (1-2)		(9.81)	(103.21)	(54.48)	(388.23)	63.00	(109.49)	(42.56)	(385.21)
4 Exceptional Items*		-	-	-	-	-	-	-	-
5 Profit/(Loss) before tax		(9.81)	(103.21)	(54.48)	(388.23)	63.00	(109.49)	(42.56)	(385.21)
6 Tax expense		-	-	-	-	-	-	-	-
a	Current tax	-	-	-	-	-	-	-	-
b	Deferred tax	-	-	-	-	7.29	-	7.29	-
c	Earlier Year Taxes	23.84	-	-	23.84	1.22	-	1.22	-
	Total Tax Expenses	23.84	-	-	23.84	23.84	-	23.84	-
7 Profit/(Loss) for the period		(33.65)	(103.21)	(54.48)	(412.07)	30.65	(109.49)	(74.91)	(3,040.80)
8 Other Comprehensive Income /(Loss)									
	Items that will not be reclassified to profit or loss	89.20	-	8.07	89.20	-	-	-	-
	Tax impacts on above	-	-	-	-	-	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
	Tax impacts on above	-	-	-	-	0.57	-	0.57	0.66
	Total Other Comprehensive Income /(Loss)	89.20	-	8.07	89.20	0.57	-	0.57	-
9 Total comprehensive income /(Loss) (comprising profit/(Loss) after tax and other comprehensive income after tax for the period)		55.56	(103.21)	(46.41)	(322.87)	31.22	(109.49)	(74.34)	3,041.47
10 Paid-up equity share capital (Face Value of ₹ 10 each)		1,202.00	1,202.00	1,202.00	1,202.00	1,202.00	1,202.00	1,202.00	1,202.00
11 Earnings per share (before extraordinary items) (Not annualised) :									
	Basic (₹)	(0.28)	(0.86)	(0.45)	(3.43)	0.26	(0.91)	(0.62)	25.30
	Diluted (₹)	(0.28)	(0.86)	(0.45)	(3.43)	0.26	(0.91)	(0.62)	25.30

Sea TV Network Limited
 (Neeraj Jain)
 Chairman & Managing Director

Statement of Assets and Liabilities:		Standalone		Consolidated	
Particulars		Audited	Audited	Audited	Audited
		As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
ASSETS					
1	Non-Current Assets				
(a)	Property plant and equipment				
(b)	Intangible assets	703.87	726.75	805.61	812.63
(c)	Financial Assets	1.41	1.41	5.94	7.75
(i)	Investments				
(d)	Other non-current assets	118.79	29.59	-	-
		207.56	211.68	255.72	252.23
	Total Non-Current Assets	1,031.64	969.43	1,067.27	1,072.61
2	Current Assets				
(a)	Inventories				
(b)	Financial Assets	2.63	4.32	2.63	4.32
(i)	Trade Receivables				
(ii)	Cash and Cash Equivalents	237.94	255.48	553.67	301.51
(iii)	Loans	2.76	15.29	6.50	31.52
(c)	Other Current Assets	-	-	-	39.24
		43.43	85.87	159.79	111.56
	Total Current Assets	286.76	360.96	722.60	488.15
	TOTAL ASSETS	1,318.40	1,330.39	1,789.86	1,560.76
EQUITY AND LIABILITIES					
EQUITY					
(a)	Equity share capital				
(b)	Other equity	1,202.00	1,202.00	1,202.00	1,202.00
		(5,240.23)	(4,917.36)	(5,283.38)	(5,205.34)
	Equity attributable to shareholders of the company	(4,038.23)	(3,715.36)	(4,081.38)	(4,003.34)
	Total equity	(4,038.23)	(3,715.36)	(4,081.38)	(4,003.34)
LIABILITIES					
1	Non-Current Liabilities				
(a)	Financial liabilities				
(i)	Borrowings				
(b)	Provisions	2,678.25	1,725.19	2,279.79	1,611.39
(c)	Deferred tax liabilities (Net)	37.50	39.07	48.15	47.55
		-	-	9.15	5.74
	Total Non-Current Liabilities	2,715.76	1,764.26	2,337.08	1,664.67
2	Current Liabilities				
(a)	Financial Liabilities				
(i)	Borrowings				
(ii)	Trade Payables	-	654.68	350.74	956.26
(iii)	Other Financial Liabilities	907.61	973.54	1,015.53	1,029.30
(b)	Other Current Liabilities	802.99	828.26	842.93	870.36
(c)	Provisions	929.35	824.37	1,322.54	1,041.47
		0.92	0.63	2.41	2.03
	Total Current Liabilities	2,640.87	3,281.49	3,534.16	3,899.43
	TOTAL EQUITY AND LIABILITIES	1,318.40	1,330.39	1,789.86	1,560.76

For Sea TV Network Limited

(Neeharaj Jain)
Chairman & Managing Director

Cash Flow Statement for the year ended 31 March 2025

PARTICULARS	Standalone		Consolidated	
	Audited	Audited	Audited	Audited
	As at 31.03.2025	As at 31.03.2024	As at 31.03.2025	As at 31.03.2024
(A) Cash flow from Operating Activities:				
Profit before taxation, and exceptional items	(388.23)	(399.43)	(42.56)	(385.21)
Adjusted for				
Depreciation & Amortisation	32.11	48.18	42.76	71.27
Interest Income	(1.58)	(1.86)	(1.71)	(2.00)
Exceptional Item	-	3,426.01	-	3,426.01
Ind As and other adjustments	89.20	8.07	0.57	0.66
Interest and Finance Charges	10.55	58.18	10.88	61.92
Operating Profit before working capital changes	(257.95)	3,139.15	9.94	3,172.65
Movement in working capital				
Decrease/(Increase) in Non Current Assets	4.12	228.61	(3.49)	228.81
Decrease/(Increase) in Inventories	1.69	(3.81)	1.69	(3.81)
Decrease/(Increase) in Trade Receivables	17.54	13.95	(252.16)	(4.83)
Decrease/(Increase) in Other Current Financial Assets	-	-	39.24	(0.74)
Decrease/(Increase) in Other Current Assets	42.44	(3.68)	(48.24)	7.97
Increase/(Decrease) in Non Current Financial Liabilities	-	-	(0.28)	22.92
Increase/(Decrease) in Provisions	(1.28)	3.77	0.97	4.29
Increase/(Decrease) in Trade Payables & Other Liabilities	(65.93)	0.20	(13.77)	(61.66)
Increase/(Decrease) in Other Current Financial Liabilities	(25.27)	37.80	(27.43)	47.65
Increase/(Decrease) in Other Current Liabilities	104.98	756.63	281.07	768.41
Cash Generated from Operations	(179.66)	4,172.62	(12.46)	4,181.67
Direct Taxes Paid	(23.84)	-	(32.35)	-
Net Cash From Operating Activities	(203.50)	4,172.62	(44.81)	4,181.67
(B) Cash Flow From Investing Activities				
(Purchase)/Sale of Fixed Assets (Net)	(9.24)	(11.01)	(33.93)	(11.29)
Decrease (Increase) in Investment	(89.20)	(8.07)	-	-
Interest Income	1.58	1.86	1.71	2.00
Net Cash from Investing Activities	(96.87)	(17.22)	(32.22)	(9.29)
(C) Cash flow from Financing Activities :				
Proceeds/(Repayment) of Current Borrowings	(654.68)	(5,821.71)	(605.51)	(5,715.13)
Proceeds/(Repayment) of Non Current Borrowings	953.07	1,725.19	668.40	1,611.39
Interest & Finance Charges paid	(10.55)	(58.18)	(10.88)	(61.92)
Net Cash(used in)/From Financing Activities	287.84	(4,154.70)	52.01	(4,165.67)
Net (Decrease)/Increase in Cash and Cash Equivalents	(12.53)	0.70	(25.02)	6.71
Cash and Cash Equivalents at the beginning of the year	15.29	14.59	31.52	24.81
Cash and Cash Equivalents at the end of the year	2.76	15.29	6.50	31.52

For Sea TV Network Limited

(Neeraj Jain)
Chairman & Managing Director

Notes:

- 1 The above results were reviewed and recommended by the Audit Committee & approved by the Board of Directors at their respective meetings held on May 28, 2025. The financial results for the quarter and year ended March 31st, 2025 have been audited by the Statutory Auditors of the Company.
- 2 The standalone and consolidated financial results have been prepared in accordance with the principles and procedures of Indian Accounting Standards ("Ind AS") as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013.
- 3 In line with the provisions of Ind AS 108 – Operating Segments and on the basis of review of operations being done by the management of the Company, the operations of the group falls under activities of Cable Operator, which is considered to be the only reportable segment by the management.
- 4 Interest on Unsecured Loans – Reversal and Non-Provision
The Company has outstanding unsecured loans aggregating ₹2,678.25 lakhs as at 31 March 2025, received from directors, related parties, and external parties. These borrowings carry an interest rate of 8% per annum.
During the financial year ended 31 March 2025:
 - Interest amounting to ₹58.15 lakhs was accrued over the first three quarters, but subsequently reversed during the fourth quarter.
 - Further, no interest provision was made for the quarter ended 31 March 2025, amounting to ₹141.59 lakhs.Management has stated that due to the Company's ongoing financial difficulties and operational challenges, it is currently unable to service these interest obligations and intends to renegotiate the terms of the borrowings. However, as of the balance sheet date, no formal waiver or contractual amendment has been executed with the lenders.
In the absence of such documentation, the reversal and non-provision of interest are not in accordance with Ind AS 109 – Financial Instruments, which requires continued recognition of contractual interest until legally modified or waived. The statutory auditors have accordingly issued a qualified opinion in this regard.
- 5 The figures for last quarter of current and previous years are the balancing figures between audited figures in respect of full financial year and the published figures for nine months ended for respective year.
- 6 Previous period figures have been regrouped wherever necessary to conform to the current period classification.
- 7 The standalone and consolidated financial results of the Company for the quarter and year ended March 31st, 2025 are also available on the Company's Website (www.seatvnetwork.com) and on the Website of BSE (www.bseindia.com).

Place : Agra
Date : 28.05.2025

For Sea TV Network Limited
For Sea TV Network Limited

(Neeraj K. Jain)
Chairman & Managing Director



Dated: 28-05-2025

**To
The Manager
Listing Department
Bombay Stock Exchange
Floor 1, Phiroze Jeejeeboy Towers
Dalal Street Mumbai-400 001**

Security Code: 533268

**SUBJECT: INTIMATION OF THE APPOINTMENT OF CHIEF FINANCIAL OFFICER AND
KEY MANAGERIAL PERSONNEL UNDER REGULATION 30 OF SEBI (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Dear Sir/Madam,

With reference to the captioned subject we hereby inform you that Board of Directors of the company in its meeting held on Wednesday 28th May 2025 has Approved the appointment of Mr. Harshit Jain as the Chief Financial Officer and Key Managerial Personnel of the company with immediate effect pursuant to the provisions of Section 203 of the Companies Act, 2013 read with its applicable Rules and Regulation 30 of SEBI (LODR) Regulations, 2015 as recommended by the nomination and remuneration Committee and based on approval of the Audit Committee of the company .

The Board Meeting started at 11:00 A.M. and concluded at 08: 40 P.M.

The details required to be submitted to the Exchanges, in this regard, in terms of Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September 2015 as Enclosed as an Annexure -1

This above is for your information and record.

Thanking you.

Yours faithfully,

For SEA TV NETWORK LIMITED

**Karishma Jain
(Company Secretary & Compliance officer)**



Annexure -1

Appointment of Mr. Harshit Jain as Chief Financial Officer and key Managerial personnel (KMP) of SEA TV NETWORK LIMITED

<u>SR NO.</u>	<u>Particulars</u>	<u>Remarks</u>
<u>1.</u>	Reason For Change	The reason for change is the appointment of Mr. Harshit Jain as the CFO and KMP of the company in compliance with the Companies Act, 2013 and SEBI (LODR) Regulations, 2015
<u>2.</u>	Date of Appointment and Term of Appointment	The Appointment has been done in the board meeting held on Wednesday 28th May 2025 with immediate effect. The term of appointment shall commence from 28th May 2025 and continue until his resignation or his attaining the age of retirement (as per the Company's internal human resources policy), whichever is earlier
<u>3.</u>	Brief Profile (In case of Appointment)	Mr. Harshit Jain is a qualified chartered Accountant having wide experience in the field of Finance, Management Accounting and Audit
<u>4.</u>	Disclosure of relationship between the Directors (in case of appointment of a Director)	Not applicable

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