7SEAS ENTERTAINMENT LIMITED
POLICY FOR DETERMINATION OF MATERIALITY OF EVENTS AND INFORMATION

(Approved/Amended by the Board of Directors on 18 July 2026)

CIN: L72900TG1991PLC013074

Registered Office: 5th Floor, Plot Nos. 92, 93 and 94, Kavuri Hills, Madhapur, Hyderabad, Telangana – 500081

Classification: Public – to be hosted on the Company's website

1. Purpose and regulatory framework

This Policy operationalises Regulation 30 and Schedule III of the LODR Regulations so that investors receive prompt, accurate, adequate and uniform information concerning material events.

2. Events deemed material

Events specified in Part A, Paragraph A of Schedule III shall be disclosed without applying a materiality test. Business teams shall not delay reporting merely because the financial impact is not yet quantified or documentation is incomplete.

3. Materiality criteria

For events under Paragraph B and other information, materiality shall be assessed by whether omission would cause discontinuity or alteration of publicly available information, result in significant market reaction, meet the quantitative threshold under Regulation 30(4), or otherwise be considered material by the Board. Both qualitative and quantitative impact, probability, duration, reputation, regulatory interest and investor relevance shall be considered.

4. Quantitative threshold

The applicable threshold shall be the lower of two per cent of turnover, two per cent of net worth (except where net worth is negative), or five per cent of the average absolute profit or loss after tax for the last three audited consolidated financial years, or the threshold prescribed from time to time.

5. Internal reporting mechanism

- Every director, KMP, functional head and employee becoming aware of a potential event shall immediately inform the Company Secretary/Compliance Officer.
- The report shall state facts, time of occurrence, source, expected impact, confidentiality status and supporting documents.
- The Company Secretary may convene the authorised KMPs, seek legal advice and require written confirmation from responsible officers.

6. Authorised key managerial personnel

The Managing Director, Whole-time Director/CFO and Company Secretary/Compliance Officer are severally authorised to determine materiality,

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approve the wording of disclosures and respond to stock-exchange queries. Their contact particulars shall be disclosed under Regulation 30(5).

7. Timelines and disclosure standards

- Board-meeting outcomes shall be disclosed within the specific timeline applicable to that outcome.
- Events emanating from within the Company shall ordinarily be disclosed within twelve hours and external events within twenty-four hours, subject to the Regulations.
- Disclosures shall be factual, balanced and free from promotional language; uncertainty and estimates shall be clearly identified.
- Delay shall be explained when required, and material developments, cessation and resolution shall be updated.

8. Rumour verification and confidentiality

The Company shall confirm, deny or clarify mainstream-media rumours when Regulation 30(11) applies. Until public disclosure, confidentiality shall be protected through need-to-know access, insider controls, code names and the Structured Digital Database.

9. Website and records

Every Regulation 30 disclosure shall be uploaded promptly and hosted for at least five years, thereafter archived under the Archival Policy. The Company Secretary shall maintain a decision log recording reported event, analysis, approvers, disclosure time and reasons for non-disclosure.

10. Interpretation and overriding effect

Terms not specifically defined in this Policy shall have the meanings assigned to them under the Companies Act, 2013, the rules made thereunder, the applicable SEBI regulations and other governing law. References to statutes and regulations include amendments, clarifications, circulars and re-enactments. If any provision of this Policy conflicts with applicable law, the law shall prevail and this Policy shall be read as modified to the minimum extent necessary.

11. Administration and responsibility

The Board shall retain overall responsibility for this Policy. The committee or officer identified in this Policy shall administer it, maintain evidence of compliance and report material deviations. Every director, officer, employee, consultant and service provider within scope shall provide information and cooperation reasonably required for implementation.

12. Records, training and assurance

The Company Secretary/Compliance Officer shall ensure that approvals, registers, declarations, notices, reports, training records and supporting documents are retained for the period prescribed by law and the Company's document-retention

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schedule. Periodic awareness and role-based training shall be conducted. Internal audit or an independent reviewer may test compliance and recommend corrective action.

13. Review and amendment

This Policy shall be reviewed at least annually and earlier upon a material change in law, business model, organisation, risk profile or regulatory guidance. Material amendments shall be placed before the competent committee and the Board. The Managing Director and Company Secretary/Compliance Officer may jointly make clerical, contact-detail and statutory-reference corrections that do not alter substantive rights or obligations, subject to reporting to the Board.

For 7Seas Entertainment Limited
Company Secretary / Compliance Officer

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