7SEAS ENTERTAINMENT LIMITED
CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UPSI AND POLICY FOR LEGITIMATE PURPOSES

(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. Objective

This Code gives effect to Regulation 8 and Schedule A of the SEBI (Prohibition of Insider Trading) Regulations, 2015 ("PIT Regulations") and ensures fair, prompt and universal dissemination of unpublished price sensitive information ("UPSI").

2. Principles of fair disclosure

- UPSI likely to affect price discovery shall be disclosed promptly after credibility and materiality are established.
- Disclosure shall be uniform and universal through stock exchanges before selective communication.
- Public announcements shall be accurate, balanced, complete in material respects and not misleading.
- Queries from regulators shall receive appropriate and fair responses.
- Information shall be handled on a need-to-know basis.

3. Chief Investor Relations Officer

The Company Secretary/Compliance Officer shall act as Chief Investor Relations Officer ("CIRO") unless another senior officer is designated. The CIRO shall coordinate disclosures, analyst interactions, corrections and responses to rumours and ensure consistency with stock-exchange filings.

4. Legitimate purpose

Legitimate purpose includes sharing UPSI in the ordinary course with partners, collaborators, lenders, customers, suppliers, merchant bankers, legal advisers, auditors, insolvency professionals, consultants, regulators and other persons where sharing is necessary for a transaction, duty or legal obligation and is not intended to evade the PIT Regulations.

5. Assessment before sharing

- The purpose must be specific, lawful, necessary and proportionate.
- The recipient's role and need for UPSI shall be documented.
- Where the objective can reasonably be achieved using public, aggregated or anonymised information, UPSI shall not be shared.

- Approval of the transaction head and Compliance Officer shall be obtained where required by internal procedure.

6. Recipient safeguards

- Recipients shall be notified that they possess UPSI and are deemed insiders.
- Confidentiality, restricted-use, no-trading and return/destruction obligations shall be documented.
- Names, PAN/identifiers and sharing details shall be entered in the Structured Digital Database.
- Further sharing is prohibited unless separately authorised and recorded.

7. Analyst, investor and media interactions

Only authorised spokespersons may interact with analysts, institutional investors or media. Ordinarily only public information may be discussed. Presentations shall be reviewed in advance. If UPSI is inadvertently disclosed, it shall be disseminated promptly through stock exchanges. Records, presentations, schedules, recordings and transcripts shall be disclosed as required.

8. Market rumours and corrections

The CIRO shall monitor material market information and coordinate confirmation, denial or clarification where required. Inaccurate or incomplete disclosures shall be corrected promptly, with the correction clearly linked to the earlier communication.

9. 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.

10. 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.

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

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12. 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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