7SEAS ENTERTAINMENT LIMITED
CODE OF CONDUCT FOR THE BOARD OF DIRECTORS AND SENIOR MANAGEMENT

(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 applicability

This Code establishes the ethical and professional standards expected from every director and member of senior management. Compliance is a condition of office or employment and complements statutory fiduciary duties.

2. Integrity and lawful conduct

- Act honestly, in good faith and in the Company's best interests.
- Comply with applicable laws, regulations, Company policies and lawful directions.
- Exercise due care, skill, diligence and independent judgement.
- Never falsify records, conceal material facts or obstruct an audit or investigation.

3. Conflict of interest

Actual, potential and perceived conflicts shall be disclosed promptly. Interested persons shall abstain from deliberation and decision where required. Corporate opportunities, information, property or position shall not be used for personal benefit.

4. Confidentiality and information security

Confidential, proprietary, personal and UPSI information shall be protected and shared only for authorised purposes. Security controls, access restrictions, data-protection requirements and record-retention rules shall be followed.

5. Fair dealing and workplace conduct

- Deal fairly with shareholders, customers, employees, vendors, competitors and regulators.
- Prohibit bribery, kickbacks, discrimination, harassment, retaliation and abusive conduct.
- Respect intellectual-property rights and avoid misleading advertising or communications.

6. Company assets and records

Assets, funds, systems, accounts and intellectual property shall be used responsibly. Transactions and expenses shall be accurately supported and recorded. No undisclosed fund, off-book arrangement or improper payment is permitted.

5th Floor, Plot No.92, 93 & 94, Phase-3, Kavuri Hills, Madhapur, Hyderabad-500 081, India, Telangana.
Ph No: 040- 49533
GSTIN : 36AAACF3012A1ZK
CIN : L72900TG1991PLC013074
info@7seasent.com
www.7seasent.com

7. Securities dealings and public statements

Covered persons shall comply with the PIT Code and shall not trade while in possession of UPSI. Only authorised persons may communicate with media, analysts, investors and regulators.

8. Reporting and annual affirmation

Violations shall be reported through the Vigil Mechanism. Retaliation against good-faith reporting is prohibited. Directors and senior management shall affirm compliance annually, and the Managing Director shall make the declaration required in the Annual Report.

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.

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