7SEAS ENTERTAINMENT LIMITED
VIGIL MECHANISM AND WHISTLE-BLOWER POLICY

(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 and statutory basis

The Vigil Mechanism is established under section 177 of the Companies Act and Regulation 22 of LODR to provide secure channels for reporting unethical conduct, fraud, legal violations and retaliation, with direct access to the Audit Committee Chairperson in appropriate cases.

2. Who may report and what may be reported

Directors, employees, consultants, vendors and other stakeholders may report fraud, corruption, accounting manipulation, theft, conflicts, insider trading, data misuse, cyber misconduct, harassment, retaliation, concealment of regulatory breaches or violation of Company policy. Personal employment grievances without an ethical or compliance element may be redirected to the appropriate process.

3. Reporting channels

- Reports may be sent to the Company Secretary/Compliance Officer at corp7seasent@gmail.com.
- Matters concerning senior management, financial reporting or the Compliance Officer may be sent directly to the Audit Committee Chairperson through the contact disclosed by the Company.
- Reports should state facts, persons involved, dates, documents and how the reporter became aware. Anonymous reports may be examined if sufficiently specific and verifiable.

4. Confidentiality and non-retaliation

Identity and information shall be disclosed only on a need-to-know basis or as legally required. Retaliation, intimidation, discrimination, adverse appraisal or threats against a good-faith reporter or witness are prohibited and may result in disciplinary action.

5. Assessment and investigation

- Every report shall be logged, acknowledged where possible and screened for urgency, conflict and jurisdiction.
- A conflict-free investigator or committee shall be appointed. Evidence shall be secured and concerned persons given a fair opportunity to respond.
- Investigations shall be objective, documented and proportionate, without presumption of guilt.

6. Outcome and corrective action

Findings may lead to disciplinary action, recovery, contract termination, control remediation, regulatory reporting or legal proceedings. A knowingly false or malicious complaint may result in action, but an unsubstantiated good-faith complaint shall not.

7. Audit Committee oversight

The Audit Committee shall receive periodic reports on complaints, ageing, findings, retaliation and remediation and may commission independent investigation. Direct access shall not be obstructed.

8. Record preservation

Complaint files and evidence shall be securely retained under legal and retention requirements. Access shall be limited, and information shall not be included in ordinary personnel files except where final disciplinary action requires it.

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.

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For 7Seas Entertainment Limited
Company Secretary / Compliance Officer

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