# 7SEAS ENTERTAINMENT LIMITED
# CORPORATE SOCIAL RESPONSIBILITY 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. Applicability and purpose

This Policy applies whenever section 135 of the Companies Act is attracted. It provides a framework for eligible, measurable and sustainable CSR programmes aligned with Schedule VII and the Companies (CSR Policy) Rules, 2014.

## 2. Governance

The Board shall retain responsibility for statutory compliance. The CSR Committee, where required, shall formulate and recommend the Policy and annual action plan, monitor projects and recommend expenditure. Where constitution of the Committee is not mandatory, the Board shall perform its functions.

## 3. Focus areas

- Education, digital literacy, vocational skills and employability.
- Healthcare, sanitation and preventive care.
- Environmental sustainability and conservation.
- Livelihood, rural development and support for disadvantaged groups.
- Disaster relief and other Schedule VII activities approved by the Board.

## 4. Annual action plan

The plan shall specify projects, Schedule VII classification, location, implementation mode, budget, timeline, monitoring, utilisation, need and impact assessment where applicable. The Board may alter the plan on a reasoned recommendation.

## 5. Implementation partners

Implementing agencies shall possess eligibility, registrations, governance capability, track record and financial controls. Agreements shall cover scope, milestones, utilisation certificates, audit, data, branding, conflicts and recovery.

## 6. Expenditure and unspent amounts

The Company shall spend the statutory amount, disclose reasons for shortfall and transfer unspent amounts as prescribed. Administrative overhead, surplus, set-off, capital assets and excess expenditure shall be treated strictly under law.

## 7. Monitoring and impact

Management shall obtain progress and utilisation reports, conduct site or documentary verification and place material issues before the Committee/Board. Independent impact assessment shall be undertaken where thresholds apply.





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### 8. Website and Board's Report

The CSR Policy, committee composition and approved projects shall be disclosed on the website, and the Board's Report shall contain the prescribed annual report on CSR.

### 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**





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