7SEAS ENTERTAINMENT LIMITED
POLICY ON PRESERVATION OF DOCUMENTS

(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: Internal and confidential

1. Objective and scope

This Policy classifies physical and electronic records for preservation, retrieval and secure disposal under Regulation 9 of LODR, the Companies Act, PIT Regulations, tax, employment, intellectual-property, DPDP and other laws. It applies to every function, location and service provider holding Company records.

2. Permanent preservation

- Certificate of incorporation, constitutional documents and permanent statutory registers.
- Minutes of Board, committee and shareholder meetings.
- Material title, intellectual-property ownership and enduring licence records.
- Orders, approvals and documents required permanently by law or Board decision.

3. Minimum statutory preservation

- Books of account, vouchers and supporting records for at least eight financial years or longer if proceedings remain open.
- Stock-exchange filings and supporting records for the prescribed period.
- Structured Digital Database records for at least eight years after completion of the relevant transaction.
- Contracts for the agreement term plus the applicable limitation and legal-hold period.
- Personal data according to the approved retention schedule and purpose limitation.

4. Record ownership and custody

Records created or received in Company business belong to the Company. Functional heads are record owners; designated custodians maintain classification, indexing, security, access and retrieval; information technology maintains approved repositories and backups.

5. Modes and integrity

Records may be maintained physically or electronically if legible, authentic, complete and retrievable. Material records shall be protected against unauthorised alteration, loss, fire, moisture, malware and obsolescence. Electronic records shall retain metadata and audit trail where required.

6. Legal hold

On notice of litigation, investigation, audit, complaint or anticipated claim, ordinary destruction shall be suspended for relevant records. Legal holds shall identify scope, custodians and release authority.

7. Secure disposal

Disposal shall occur only after expiry, confirmation that no hold applies and documented authorisation. Paper shall be shredded or pulped and electronic media securely erased. Disposal of personal data shall comply with DPDP obligations and processor deletion shall be evidenced.

8. Departing personnel and vendors

Before exit or contract completion, Company records shall be returned or transferred, access revoked and copies deleted subject to approved retention and legal requirements.

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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