7SEAS ENTERTAINMENT LIMITED
STRUCTURED DIGITAL DATABASE AND UPSI HANDLING STANDARD OPERATING PROCEDURE

(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

This SOP ensures complete, time-stamped and auditable recording of UPSI sharing under Regulation 3(5) of the PIT Regulations and establishes need-to-know controls for sensitive transactions.

2. System requirements

The SDD shall be maintained internally with adequate controls against tampering. It shall capture the nature of UPSI, persons sharing and receiving it, PAN or authorised identifier, date/time, purpose and transaction reference and preserve an audit trail of changes. Outsourcing of ownership or control is prohibited.

3. Creation of an insider list

- The transaction owner shall notify the Compliance Officer before UPSI is shared.
- A code name and restricted matter shall be created.
- Internal and external recipients shall be identified and notified of insider duties.
- Entries shall be made contemporaneously and not reconstructed only after disclosure.

4. Need-to-know and secure sharing

Access shall be role-based and limited to persons whose involvement is necessary. Approved secure repositories and communication channels shall be used. Personal email, uncontrolled messaging or open distribution lists shall not be used for UPSI.

5. External advisers and counterparties

Engagement letters or confidentiality undertakings shall cover UPSI, no trading, further sharing, security, return/destruction and cooperation. The engagement owner shall provide recipient identifiers and update additions or removals promptly.

6. Reconciliation and certification

The Compliance Officer shall reconcile SDD entries with deal teams, virtual-data-room access, Board papers, email groups and adviser lists. Transaction owners shall periodically certify completeness. Exceptions shall be investigated and corrected with an audit trail.

7. Preservation and access

Entries shall be preserved for at least eight years after completion of the relevant transaction and longer during investigation or enforcement. Access shall be restricted to authorised officers, auditors and regulators.

8. Incident escalation

Delayed entry, unauthorised access, suspected leak or unexplained trade shall be immediately escalated under the UPSI Leak Inquiry Policy and may require trading-window closure, forensic preservation or regulatory disclosure.

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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