7SEAS ENTERTAINMENT LIMITED
POLICY AND PROCEDURE FOR INQUIRY INTO LEAK OR SUSPECTED LEAK OF UPSI

(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. Purpose

This Policy provides a fair, confidential and effective procedure for identifying, containing, investigating and remediating an actual or suspected leak of UPSI under the PIT Regulations.

2. Triggers

- Media or social-media appearance of non-public transaction details.
- Unusual trading associated with confidential events.
- Misaddressed communication, unauthorised access or lost device.
- Disclosure by an employee, adviser, counterparty or whistle-blower.
- Mismatch or delay in SDD records.

3. Immediate response

The recipient of a concern shall inform the Compliance Officer or Audit Committee Chairperson immediately. Access may be suspended, the trading window closed, evidence preserved, recipients warned and disclosure accelerated where necessary to prevent information asymmetry.

4. Preliminary assessment

A conflict-free officer shall assess whether the information is UPSI, whether it was generally available, who had access, possible recipients, trading activity and urgency. The assessment and decision to commence a formal inquiry shall be documented.

5. Inquiry committee and powers

The Board, Audit Committee or authorised officer may constitute an inquiry committee including legal, compliance, technology, HR and independent experts. It may review records, access logs, SDD, devices and communications lawfully, interview persons and obtain written explanations.

6. Fair procedure and confidentiality

The inquiry shall be impartial and proportionate. Persons concerned shall receive a reasonable opportunity to respond, unless temporary confidentiality is essential to preserve evidence. Information shall be restricted to those conducting or overseeing the inquiry.

7. Findings and reporting

The report shall state facts, evidence, source and recipients, trading impact, control failure, responsibility and recommendations. Material findings shall be placed before the Audit Committee/Board and reported to SEBI/stock exchanges where required.

8. Corrective and disciplinary action

Action may include public disclosure, access redesign, training, recovery, disciplinary action, termination, contractual remedy, forensic monitoring and legal proceedings. No person shall retaliate against a good-faith reporter or witness.

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