7SEAS ENTERTAINMENT LIMITED
ANTI-BRIBERY AND ANTI-CORRUPTION 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: Internal and confidential

1. Purpose and zero-tolerance principle

The Company prohibits bribery, corruption, facilitation payments, kickbacks and improper advantages in dealings with public officials and private persons. No business objective justifies a prohibited payment.

2. Scope

The Policy applies to directors, employees, consultants, agents, distributors, vendors and persons acting for the Company. Contracts shall require proportionate compliance commitments and audit/termination rights.

3. Prohibited conduct

- Offering, promising, giving, requesting or accepting anything of value to influence a decision improperly.
- Using an intermediary, relative, charity, sponsorship or reimbursement to conceal a bribe.
- Making facilitation payments except where necessary to protect immediate health or safety, which must be reported.
- Creating false, incomplete or misleading records.

4. Gifts, hospitality and travel

Gifts and hospitality must be lawful, reasonable, infrequent, transparent and for a legitimate business purpose. Cash or cash equivalents and benefits during active decisions are prohibited. Pre-approval and recording thresholds shall be established.

5. Political and charitable contributions

Company political contributions require Board and statutory approval and shall never secure an improper advantage. Charitable contributions and sponsorships require due diligence, documentation and verification of use.

6. Third-party due diligence

Risk-based due diligence shall consider ownership, reputation, government links, qualifications, payment terms, location and red flags. Unusual commissions, offshore accounts, vague services, refusal of certifications and urgency shall be escalated.

7. Books, records and controls

Payments shall be accurately described, supported, approved and recorded. Off-book funds and undisclosed accounts are prohibited. Finance and internal audit shall test high-risk payments and third parties.

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8. Reporting and enforcement

Concerns shall be reported through the Vigil Mechanism. Good-faith reporters are protected. Violations may result in discipline, termination, recovery, regulatory reporting and legal action.

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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