7SEAS ENTERTAINMENT LIMITED
COOKIE AND SIMILAR TECHNOLOGIES POLICY

(Approved/Amended by the Board of Directors on 21 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. Purpose and scope

This Policy applies to cookies, pixels, tags, software development kits, local storage, device identifiers and similar technologies used on websites, games and applications.

2. Categories

- Strictly necessary technologies required for security, authentication, load balancing and core functions.
- Preference technologies that remember settings and choices.
- Analytics technologies that measure performance, errors and aggregated usage.
- Advertising and social-media technologies that support campaigns, attribution or integrated services.

3. Consent requirements

Strictly necessary technologies may operate without optional consent where lawful. Non-essential analytics, advertising or social technologies shall be activated only after valid consent where required. Rejecting non-essential cookies shall not be made materially harder than accepting them.

4. Cookie banner and preference centre

The first-layer notice shall identify categories and provide accept, reject and manage-options controls. The preference centre shall allow granular choices and later withdrawal. No non-essential tag shall fire contrary to the recorded preference.

5. Third parties

Third-party providers, purposes, data received, transfer implications and indicative duration shall be identified in the live cookie notice. Contracts and technical configurations shall restrict use to approved purposes.

6. Retention and consent records

Cookie duration shall be proportionate. Consent logs shall record notice version, categories, time and user choice and be retained only as necessary to demonstrate compliance and honour preferences.

7. Periodic audit

Technology and marketing teams shall periodically scan properties for undeclared trackers, compare deployed tags with the notice and remove obsolete or unauthorised technologies.

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8. 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.

9. 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.

10. 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.

11. 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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