ZINEMA MEDIA AND ENTERTAINMENT LIMITED

CIN: L93190TN1984PLC096136

Registered Office – New Door Number 57, Old Door No.57, Sathya dev Avenue MRC Nagar, Raja Annamalaipuram, Chennai: 600028

Policy On Preservation Of Documents

Last Amended on: May 30, 2026

MEDIA AND ENTERTAINMENT LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

1. INTRODUCTION: -

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") imposed certain obligations and disclosure requirements on all listed entities. In terms of Regulation 9 of the (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors ("Board") of Zinema Media and Entertainment Limited ("Company") is required to frame a policy on preservation of documents.

2. PURPOSE: -

The primary object of this policy is to determine the period for preservation of records/documents of the Company based on their reference value and statutory requirements. In determining such period, the following aspects have been considered:

a) Company's own information retrieval needs (reference value);
b) Statutory requirements under respective statutes;
c) Litigation requirements;
d) Ease of retrieval;
e) Optimal use of storage space and cost of preservation;
f) Timely sanitation of obsolete records.

3. MEANING OF THE TERMS USED: -

a. **"Applicable Law**" means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA), The Institute of Company Secretaries of India (ICSI) and other professional bodies under which the preservation of documents has been prescribed;
b. **"Board of Directors"** shall mean the Board of Directors of Zinema Media and Entertainment Limited, as constituted from time to time;
c. **"Company"** shall mean Zinema Media and Entertainment Limited;
d. **"Documents"** shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force;
e. **"Maintenance"** means keeping documents, either physically or in Electronic Form;
f. "**Preservation"** means to keep in good order and to prevent from being altered, damaged or destroyed.

All other words and expressions used but not defined in this policy but defined in the Act, the SEBI Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and/or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such acts or rules or regulations or any statutory modification or reenactment thereto, as the case may be.

4. CLASSIFICATION OF DOCUMENTS: -

A Document may mean and include, but is not limited to documents such as memorandum, contracts, agreements minutes and recordings of meetings (Board, Committee or General Meetings), auditor's reports, employee records, court/tribunal orders, tax returns/assessments. The Documents also include all documents and records that are produced by an employee, such as but without limitation to emails or messages. This policy sets the standards for managing, storing and preservation of documents of the Company. Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 broadly classifies Documents into following two categories:

A. The documents of a permanent nature (listed in Annexure 1) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions, deletions, in the documents shall also be preserved permanently by the Company.

B. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in Annexure-2) shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

Provided further that the Company may keep the documents as specified above in an electronic mode.

A list to be maintained specifying the usage of Digital Signature of the Directors of the Company used by various departments, and a report of the same to be submitted to the Directors at their Meeting.

5. ROLES & RESPONSIBILITIES: -

The respective Departmental heads of the Company shall be responsible for maintenance, preservation and destroying of documents in respect of the areas of operations falling under the charge of each of them, in terms of this policy.

6. GENERAL: -

Notwithstanding anything contained in this policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

7. DESTRUCTION OF DOCUMENTS: -

The destruction and disposal of Documents shall be done in compliance with the provisions prescribed under the applicable laws and keeping in view this Policy of the Company.

All the Documents containing information of a confidential or sensitive nature on paper, card, or electronic media must be securely destroyed when it is no longer required.

This applies to both Physical and Electronic Documents.

The documents may be destroyed as follows:
(i) Recycle non-confidential paper records;
(ii) Shred or otherwise render unreadable confidential paper records; or
(iii) Delete or destroy electronically stored data.

8. POLICY REVIEW: -

Where the terms of this Policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the law, rule, regulation or standard will take precedence over this Policy and procedures until such time as this Policy is changed to conform to the law, rule, regulation or standard.

9. AMENDMENTS: -

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace this policy entirely with a new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

10. DISSEMINATION OF THE POLICY: -

The approved Policy shall be uploaded under a separate section on the website of the Company at www.zinema.co.in.

Annexure 1: Documents to be preserved permanently

Sr. No.	Nature of Documents
1.	The Memorandum and Articles of Association
2.	Registration / Incorporation Certificates
3.	Register of Charges
4.	Minutes book of General meeting and Board of Directors and Committee of Directors
5.	Register of members along with index
6.	Register of Directors and Key Managerial Personnel's
7.	Register of Directors Shareholding
8.	Register and index of beneficial owners
9.	Any court/ NCLT orders
10.	Licenses & Statutory Approvals

11.	Statutory Registers required under applicable laws
12.	Audited financial statements
13.	Material Agreements/Contracts
14.	Orders issued by Courts/Statutory bodies
15.	Investment Documents/proofs including certificates etc.
16.	Any other registers and documents as may be required to maintain permanently under various laws applicable to the Company or as prescribed by the Board from time to time.

Annexure 2: Documents with preservation period not less than eight years aftercompletion of the relevant transactions.

Sr. No.	**Nature of Documents**
1.	Books of Accounts
2.	Disclosures/ notices by a director of his interest
3.	Annual Return(s) and copies of all certificates and documents required to be annexed thereto
4.	Personnel Documents
5.	Insurance Policies/ Claims under various policies
6.	Correspondences with Departments/shareholders
7.	Non-Statutory Registers/Documents
8.	Films, Videos, CDs, DVDs, tapes, etc.
9.	Tax records
10.	Disclosures – SEBI (Prohibition of Insider Trading) Regulations, 2015
11.	Any other registers and documents as may be required to maintain under various laws applicable to the Company or as prescribed by the Board from time to time.

For Zinema Media and Entertainment Limited
Sd/-
Managing Director