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

Risk Management Policy

Last Amended on: May 30, 2026

zinema™
MEDIA AND ENTERTAINMENT LIMITED

RISK MANAGEMENT POLICY

1. LEGAL FRAMEWORK

Section 134 (3) (n) of the Companies Act, 2013 requires the Company to frame Risk Management Policy to identify various elements of risk and steps taken to mitigate the same. Risk Management is a key aspect of the "Corporate Governance Principles and Code of Conduct" which aims to improvise the governance practices across the Company's activities. Risk Management Policy and processes will enable the Company to proactively manage uncertainty and changes in the internal and external environment to limit negative impacts and capitalize on opportunities.

2. OBJECTIVE AND PURPOSE

In line with the Company's objective towards increasing stakeholder value, a Risk Management Policy has been framed, which attempts to identify the key events / risks impacting the business objectives of the Company and attempts to develop risk policies and strategies to ensure timely evaluation, reporting and monitoring of key business risks.

3. RISK MANAGEMENT PROCESS

The main objective of this Policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues. Risk Management framework shall primarily focus on following elements:

A) Risk to Company Assets and Property –It is ensured that there is proper security and maintenance of assets and adequate coverage of insurance to facilitate replacement of assets with minimal disruption to operations.

B) Employees Related Risks -Employees constitute the most important assets of the Company. The Human Resources Policies have been evolved over the years with the object of mitigating employee related risks including reducing attrition rate. Adequate legal safeguards have been provided to protect confidential information, and protect the Company from any probable contractual liability on account of misconduct/errors/omissions of employees.

C) Risks associated with Non-Compliance of Statutory enactments -The Company is a legal entity incorporated under the provisions of the Companies Act, 1956 engaged in manufacturing of grain milling products, and its shares are listed on the BSE Limited. The Company is required to ensure compliance of provisions of various applicable statutory enactments. The Company ensures that qualified professionals are employed to comply with various applicable laws.

D) Competition Risks -Risk of competition is inherent to all business activities. The Company is engaged in construction of residential and commercial premises, there is always an inherent risk of uncertain productivity of resources, weather or seasonal implications and industrial relations problems, financial risks include inflation, availability and fluctuation of foreign exchange, delay in payment, repatriation of funds and local taxes, technical risks, political risks, environment risks. Changes cannot be eliminated, however, by applying risk

management in project construction participates are able to improve the construction management.

Our risk management approach is composed primarily of three components:

- Risk Governance
- Risk Identification
- Risk Assessment and Control

Risk Governance:
The functional heads of the Company are responsible for managing risk on various parameters and ensure implementation of appropriate risk mitigation measures. The Board provides oversight and reviews the risk management policy from time to time.

Risk Identification:
External and internal risk factors that must be managed are identified in the context of business objectives.

Risk Assessment and Control:
This comprises the following:

- Risk assessment and reporting
- Risk control
- Capability development

On a periodic basis risk, external and internal risk factors are assessed by responsible managers across the organization. The risks are identified and formally reported through mechanisms such as operation reviews and committee meetings. Internal control is exercised through policies and systems to ensure timely availability of information that facilitate pro-active risk management.

4. REVIEW OF THE POLICY

The Policy shall be reviewed periodically by the Board and any change in the Policy shall be approved by the Board of the Company. However, all such amendments will be subject to applicable laws, rules and regulations, from time to time.

For Zinema Media and Entertainment Limited
Sd/-
Managing Director