

## **VIGIL MECHANISM AND WHISTLE - BLOWER POLICY**

### **1. Introduction**

Zinema Media and Entertainment Limited (“Company”) is committed to conducting business with integrity, including in accordance with all applicable laws and regulations. Zinema Media and Entertainment Limited expectations with respect to business ethics are contained in the Code of Conduct (the “**Code of Conduct**”).

Employees are required to report actual or suspected violations of applicable laws and regulations and the Code of Conduct, and Zinema Media and Entertainment Limited has an obligation to ensure that there is a procedure in place to enable the reporting of such violations.

### **2. Scope and Exclusion**

This Vigil Mechanism and Whistle-blower Policy (the “Policy”) sets out the procedure to be followed when making a disclosure.

This Policy applies to all the Directors of Zinema Media and Entertainment Limited, and Employees regardless of their location. Violations will result in appropriate disciplinary action. Please familiarize yourself with this Policy, and seek advice from the Manager of Zinema Media and Entertainment Limited if any questions arise.

### **3. Terms and References**

In this Policy, the following terms shall have the following meanings:

- “**Audit Committee**” means the committee constituted by Zinema Media and Entertainment Limited in accordance with Section 177 of the Companies Act, 2013, which has responsibility for supervising the development and implementation of this Policy.
- “**Code of Conduct**” means the Code of Business Conduct and Ethics.
- “**Employee**” means any employee or director of Zinema Media and Entertainment Limited.
- “**Protected Disclosure**” means the disclosure of a Reportable Matter in accordance with this Policy.
- “**Zinema Media and Entertainment Limited Group**” means Zinema Media and Entertainment Limited and its subsidiaries.
- “**Reportable Matter**” means a genuine concern concerning actual or suspected:
  1. Fraudulent practices, such as improperly tampering with Zinema Media and Entertainment Limited books and records, or theft of company property;
  2. Corruption, including bribery and money laundering;
  3. Breaches of the Code of Conduct.

**Note:** Complaints concerning personal grievances, such as professional development issues or Employee compensation, are not Reportable Matters for purposes of this Policy.

- **“Whistle-blower”** means any Employee who makes a Protected Disclosure under this Policy.

#### **4. Policy**

##### **4.1 Responsibility to Report**

Protected Disclosures are to be made whenever an employee becomes aware of a Reportable Matter. The Protected Disclosure should be made promptly upon the Employee becoming aware of the Reportable Matter.

The role of a Whistle-blower is limited to making a Protected Disclosure. A Whistle-blower should not engage in investigations concerning a Reportable Matter that is the subject of a Protected Disclosure. Neither should a Whistle-blower become involved in determining the appropriate corrective action that might follow from the submission of a Protected Disclosure.

##### **4.2 Reporting Mechanism**

Zinema Media and Entertainment Limited has established an process and investigate Protected Disclosures. Protected Disclosures are to be made to the Audit Committee in the prescribed format as follows:

- **By email:**
- **By telephone:**
- **By letter:** Addressed to the Audit Committee, marked "Private and Confidential", and delivered to the Chairman of the Audit Committee ,.

**Exceptional Cases:** Employees have a right to make Protected Disclosures directly to the Chairman of the Audit Committee as follows:

- **By email:**
- **By letter:** Addressed to the Chairman of the Audit Committee, marked "Private and Confidential", and delivered to the Chairman of the Audit Committee, Zinema Media and Entertainment Limited,.

##### **4.3 Disclosure Content**

To enable proper investigation, a Protected Disclosure should include:

1. The nature of the Reportable Matter (referencing specific Code of Conduct provisions if possible).
2. The names of the Employees or departments to which the matter relates.
3. Relevant factual background (circumstances and timing).

4. The basis for the disclosure (including copies of pertinent documents).

Whistle-blowers are strongly encouraged to provide their name and contact details. If a disclosure is made anonymously, Zinema Media and Entertainment Limited ability to investigate may be limited.

#### **4.4 Protection of Whistle-blowers**

- **Confidentiality:** Zinema Media and Entertainment Limited will treat the identity of the Whistle-blower as confidential, except as required by law or to allow an investigation to proceed.
- **No Retaliation:** Zinema Media and Entertainment Limited prohibits retaliation or intimidation against a Whistle-blower. Violations will result in disciplinary action, including dismissal.
- **False Disclosures:** If a Whistle-blower is found to have made a deliberately false Protected Disclosure, they may be subject to disciplinary action.

#### **4.5 Role of the Audit Committee**

The Audit Committee supervises the implementation of this Policy. They review the policy periodically and receive quarterly reports on investigations and resolutions.

#### **4.6 Conflicts of Interest**

If a Protected Disclosure concerns a member of the Audit Committee, that member must recuse themselves. The Chairman of the Board of Directors shall resolve any doubts regarding recusals.

#### **Questions**

If you have any questions concerning this Policy or the Code of Conduct, please contact:

**Mrs. Raveena Agarwal** (Company Secretary & Compliance Officer)

- **Address:**
- **Email:**
- **Telephone:**