



|| VASUDHAIVA KUTUMBAKAM ||
THE WORLD IS MY FAMILY

Zee Entertainment Enterprises Limited

(CIN L92132MH1982PLC028767)

POLICY ON PRESERVATION OF RECORDS

1. Objective

This Policy on Preservation of Records (**'Documents Preservation Policy'**) is formulated with a view to ensure safe keeping, safeguarding and effective management of the records of the Company in pursuance of Regulation 9 and 30 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations') setting out standards for classifying, managing and storing of such records and the process for subsequent archival and/or destruction of such records.

2. Scope

To establish and define an efficient process in the Company for preservation of Documents or Records (including but not limited to notes, registers, minutes, communications, title-proofs, agreements, deeds, contracts, orders, permissions and declarations in paper or electronic form), which are required to meet regulatory, financial, legal and other business requirements in order to protect the interests of the Company and its stakeholders, in a manner easily retrievable, and to develop guidelines for archival, safe disposal and destruction of any of the Documents which may be in physical or electronic form.

This Policy shall primarily apply to Documents or Records maintained by the Company in compliance with the requirement of Listing Regulations, applicable SEBI Regulations and/or Companies Act, 2013 (hereinafter referred to as 'Applicable Statutes'). However, the Company may extend the scope of the Documents Preservation Policy from time to time, based on business and other requirements.

3. Policy

This Policy mandates routine / periodical review of the papers and electronic records which may no longer be required, either mandatorily or otherwise, and ensure that such documents / records are stored appropriately for future use / retrieval or discarded with the proper authorization and authentications.

All employees of the Company shall comply with applicable laws, regulations and professional standards, for retention / preservation of Records and shall not knowingly destroy, delete, or alter any record with the intent to obstruct or influence an investigation or litigation.

The classification or appraisal process for identifying the Documents / Records for preservation shall involve considered and formal judgement that certain documents / records have adequate value and requirement to warrant preservation *inter-alia* based on the following guiding principles as to whether:

- a) such documents / records are statutory documents or regulatory approvals/consents;
- b) such documents / records have some intrinsic value;
- c) the information contained is/are generally available; and
- d) upon an assessment of need of the user, such document(s) deserve to be preserved

Where any document / record need to be preserved as per the statutory or regulatory mandates, such documents and/or electronic records shall be retained for the minimum period(s) prescribed and thereafter disposed / discarded in the manner laid out in this Policy.

4. Manner of Preservation

The list of documents / electronic records as prescribed under currently applicable statutes is detailed in Annexure A - Record Retention Schedule classifying them in 2 (two) categories as detailed below:-

- i) Documents / Records whose preservation shall be permanent in nature;
- ii) Documents / Records with preservation period of not less than 8 (eight) years after completion of every relevant transaction(s)

The documents / records set out in Annexure A (as amended from time to time) shall be in active use for a period of 5 (five) years, after which the said papers and electronic records may be archived in a repository maintained by the Company until the maximum period required under the Applicable statutes or the maximum period mentioned in Annexure A whichever is later.

Documents uploaded on Company's website as per applicable statutes shall be kept for 5 (five) years in the respective section and may be subsequently removed from the website and archived for such further period(s) required under the Applicable statutes.

In certain special circumstances, the required records retention period may not apply or an exception to the Records Retention Schedule may be made. In these situations, the employees must consult with the Company Secretary or respective Functional Head for appropriate direction, so that the most appropriate retention requirement is followed.

Manner of preservation shall be such that it meets the legal standard for protection, storage and retrieval by optimising the use of space and minimisation of cost of document / records retention.

The Records (including electronically stored ones) should be stored in conditions that are secure and clean with low risk of damage and should be made accessible to all concerned employees of the Company. Any Record containing confidential data will be accessible only with the permission of the Managing Director or Chief Executive Officer of the Company.

5. Duties & Responsibilities

The Managing Director / Executive Director / Chief Executive Officer of the Company, from time to time, shall be responsible for implementing this Policy and procedures for retention / preservation of papers and records under this policy and

communicating the respective periods for archiving and destruction of such records and documents to the relevant employees. At each function level, the implementation shall be the responsibility of Head of such function at relevant point of time.

The employees with reference to this Policy are expected to (i) acquaint themselves with, and abide by the Policy; (ii) read and understand the Policy document; (iii) understand how to conform to the standard expected in relation to the retention, archival or destruction of the records and documents; (iv) ensure that no paper or electronic documents will be destroyed or deleted if such document pertains to any ongoing or anticipated regulatory investigation or proceeding or private litigation; and (v) if in any doubt, contact the respective Head of Function or Company Secretary.

6. Role of Registrar and Share Transfer Agent

The Registrar and Transfer Agent of the Company shall ensure maintenance of all registers, records and documents relating to shareholders including but not limited to Register & Index of Members, Register of Share Transfer, Register of Renewed and/or Duplicate Share Certificates etc in accordance with this Policy.

7. Destruction of Records

The papers and electronic records that no longer serve a useful purpose or those which have completed the statutory period of preservation or retention can be discarded/ destroyed/ deleted in one of the following manners:

- (i) Physical documents** – Paper documents shall be destroyed by making them unreadable or shredded using secure, locked consoles designated in each office from which waste shall be periodically picked up by security or house-keeping personnel for disposal;
- (ii) Electronic records** – Electronic data contained on servers and hard drives including the Company's website shall be deleted and overwritten in a suitable manner in consultation with the IT Head.

All destruction and the list of such documents / information being destroyed shall be recorded and identified by appropriate authorities as may be decided by the Managing Director or Chief Executive Officer of the Company from time to time.

This Policy approved under the authority of the Board of Directors of the Company shall be applicable and implemented effective December 1, 2015.

RECORD RETENTION SCHEDULE**► Documents whose preservation shall be permanent in nature:**

1. Incorporation related documents including Certificate(s) issued by the Registrar of Companies from time to time
2. Memorandum and Articles of Association (including any amendments thereto)
3. Minutes of Board Meetings, Committee Meetings and General Meetings
4. Register and Index of Members (Maintained by Registrar & Share Transfer Agent)
5. Register of Transfer (Maintained by Registrar & Share Transfer Agent)
6. Register of Charges
7. Register of Loans, Guarantees, Security and Investments made by Company
8. Register of Investments not held in its own name by the Company
9. Register of renewed and duplicate share certificate (Maintained by Registrar & Share Transfer Agent)
10. Register of Contracts with related party and Corporate Bodies etc., in which Directors are interested
11. Register of Directors and Key Managerial Personnel and their shareholding
12. Regulatory / Business Licenses, Approvals, Permits etc.
13. Original Purchase/Sale Deeds relating to Immovable Property(ies) sold / purchased

► Documents with preservation period of not less than eight years after completion of the relevant transactions:

Sr	Record Type	Retention Period
1.	Books of accounts	8 financial years immediately preceding current Financial Year
2.	Annual Finance Statements	8 financial years immediately preceding current Financial Year
3.	Income Tax related records	8 financial years immediately preceding current Financial Year
4.	Register and Index of Debenture holder/other security holder	8 years from the date of redemption of debentures/ securities
5.	Register of Deposits	8 years from the Financial Year in which the latest entry is made
6.	Annual Return along with annexures / certificates	8 years from the date of filing of the Annual Return with the Registrar of Companies
7.	Disclosure of Director's Interest	8 years from the end of Financial Year to which it relates
8.	Instrument creating the charge	8 years from the date of satisfaction of charge
9.	Regulatory filings with Registrar of Companies / Stock Exchanges / Reserve Bank of India / Securities & Exchange Board of India and/or other regulatory authorities	As long as they remain current or for 8 financial years from the date of filing whichever is later
10.	Office copies of Notices, Agenda, Notes on Agenda and other related papers in connection with Secretarial	As long as they remain current or for 8 financial years, whichever is later

	Standard on Meeting of Board of Directors	
11.	Office copies of Notices, scrutiniser's report, and related papers in connection with Secretarial Standard on General Meetings	As long as they remain current or for 8 financial years, whichever is later

Notes: The Document retention period shall get extended, if required, to ensure appropriate compliance with any of the regulatory requirements.