



**SOBO FILMS HOLDING LIMITED**  
**RISK MANAGEMENT POLICY**

***This Policy was approved and adopted by the Board of Directors at its meeting held on September 23, 2025***

**SOBO FILMS HOLDING LIMITED**

(Formerly Known as SOBO FILMS HOLDING PRIVATE LIMITED) CIN NO: U73100MH2012PLC225824  
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## RISK MANAGEMENT POLICY

### A. FRAMEWORK:

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.

The Company's Risk Management Policy ("the Policy") outlines the program implemented by the Company to ensure appropriate risk management within its systems and culture.

The Policy is formulated in compliance with Regulation 17(9)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations") and provisions of the Companies Act, 2013 ("the Act"), which requires the Company to lay down procedures about risk Assessment and risk minimization.

### B. OBJECTIVE & PURPOSE OF POLICY:

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. The specific objectives of the Risk Management Policy are:

- To ensure that all the current and future material risk exposures of the company are identified, assessed, quantified, appropriately mitigated, minimized and managed i.e. to ensure adequate systems for risk management.
- To establish a framework for the company's risk management process and to ensure its implementation
- To enable compliance with appropriate regulations, wherever applicable, through the adoption of best practices.
- To assure business growth with financial stability.

### C. OVERSIGHT AND GOVERNANCE

- **Board of Directors:** The Board holds ultimate responsibility for framing, implementing, and monitoring the Company's risk management plan.
- **Managing Director / Chief Executive Officer (CEO):** Responsible for implementing this Policy and ensuring that effective risk management practices are embedded in day-to-day operations.
- **Functional / Department Heads:** Responsible for identifying and managing risks within their respective areas and reporting key risks and mitigation measures to the CEO and the Board.

### D. RISK MANAGEMENT PROCESS

The Company's approach to risk management comprises the following steps:

#### a) Risk Identification

Each functional head shall regularly identify and document risks that could adversely affect their department's objectives or the Company's overall performance.

**b) Risk Analysis**

Identified risks shall be analyzed to determine their potential impact and likelihood, and to prioritize them for further action.

**c) Risk Assessment and Control**

The responsible functional heads shall assess internal and external risk factors and recommend appropriate responses, including avoidance, reduction, transfer, or retention.

An effective internal control system will ensure timely availability of information to facilitate proactive risk management.

**E. Key Risk Categories**

While not exhaustive, the Company considers the following broad categories of risk:

- Strategic and business risks
- Financial and liquidity risks
- Operational and technological risks
- Legal and regulatory compliance risks
- Environmental, social, and reputational risks

**F. AMENDMENT**

The Board of Directors shall have the power to amend any of the provisions of this Risk Management Policy, substitute any of the provisions with a new provision or replace this Risk Management Policy entirely with a new Policy. This Risk Management Policy shall be subject to review/changes as may be deemed necessary and in accordance with regulatory amendments from time to time.