Policy on Preservation of Documents - Prima Plastics Limited

VERSION CONTROL	
Policy on Preservation of Documents	
Version Number	V2
Date Approved	
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Supersede Version	V1

1. **Introduction**

This policy on preservation of documents ("Policy") is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") and Companies Act, 2013.

2. **Maintenance, Review and Approval of Policy**

The undersigned shall be responsible to own, maintain and update this Policy by engaging with relevant functional units. The Policy shall be reviewed by the Compliance Officer and the policy shall be subsequently put up for final approval before the Board of Directors.

Sd/-	Sd/-
Nehal Goyal **(Company Secretary)**	**Dharmesh R. Sachade** **(Chief Financial Officer)**

The Board of Directors shall review the Policy from time to time to ensure relevance and compliance with the applicable statutory provisions.

3. **Objective**

Regulation 9 of the Listing Regulations mandates that a listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows:

a) Documents whose preservation shall be permanent in nature;
b) Documents with a preservation period of not less than eight years after completion of the relevant transactions.

Provided that the Company may keep documents specified in clauses (a) and (b) in electronic mode.

Further Regulation 30 (8) of the Listing Regulations also refers to an Archival Policy as per which all events or information which has been disclosed to stock exchange(s) under regulation 30 shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the company, as disclosed on its website.

Besides the above, as per applicable provisions of Companies Act, 2013 certain documents must be preserved permanently or up to a certain prescribed time.
Accordingly, this policy has been framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

4. **Preservation of Documents with specific reference to the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

a) <u>Documents whose preservation shall be permanent in nature:</u>
All those documents which are required to be preserved permanently in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. as may be applicable on the Company from time-to-time shall be preserved permanently. Details of documents whose preservation shall be permanent in nature is listed in ***Annexure-A***.

b) <u>Documents with preservation period of not less than eight (8) years after completion of the relevant transactions:</u>
All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. for a period of not less than eight years after completion of the relevant transactions shall be preserved accordingly. Detail of documents with preservation period of not less than eight years after completion of the relevant transactions is listed in ***Annexure-B***.

c) <u>Documents with preservation period other than those mentioned in (b) above:</u>
All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. for a preservation period of other than those mentioned in (a) & (b) above shall be preserved accordingly.

5. Documents to be made available on the website of the Company as required by the Companies Act, 2013 and the Listing Regulations

a) The Company is to maintain a functional website containing
- the basic information about the Company
- all Information and/or documents as specified in the applicable provisions of Companies Act, 2013,
- all Information and/or documents as specified in Regulation 46 (2) of the Listing Regulations,
- all Information and/or documents as mentioned in Regulation 30 of the Listing Regulations on Material Events,
- all other Information and/or documents as required under Listing Regulations

b) The Company shall ensure that contents of the website are correct.
c) The Company shall update any change in the content of its website within two working days from the date of such change in content
d) Information and/ or Documents that need to be made available under Regulation 30 of the Listing Regulations shall be made available on the website simultaneously with disclosure to Stock Exchanges.
e) The information and/or documents uploaded on the website shall be available for current financial year and for the preceding five financial years.
f) Information and/ or Documents shall be arranged under proper heads and sub heads in such a manner that they can easily be located/ searched by the viewers, viz.
- The information and/or documents may be arranged financial year wise with further segregation into four quarters of the financial year.
- All policies etc. or the information/ documents of a general nature can be clubbed together at one place.

6. Disposal and Destruction of Documents

a) The documents specified in Annexure - B, which are not required to be maintained and preserved permanently, may be destroyed after the expiry of the specified retention period in such mode and under the instructions approved by the functional and departmental heads.
b) Disposal and destruction of the Documents will be done by the respective departments, post the required timeframe after the approval of department head. The activity is done by the

delegated person as directed by the department head. The activity will be documented with information on date, time, name of the person approved & disposed and way of disposal.

c) Destruction of the Documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant

d) The Documents may also be destroyed as follows:
    - recycling of non-confidential papers;
    - shredding or otherwise rendering of unreadable confidential papers; and
    - deleting or destroying electronically stored data

Annexure - A

Documents / Record whose preservation shall be permanent in nature

S. No.	Documents/ Records
1	Certificate of Incorporation
2	Memorandum & Articles of Association
3	Agreements made by the Company with Stock Exchanges, Depositories, etc.
4	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
5	Register and Index of Members, debenture-holders, if any or other security holders, if any
6	Register of Contracts as per Companies Act, 2013
7	Register of Charges as per Companies Act, 2013
8	Register of Investments as per Companies Act, 2013
9	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
10	Authorization/ licenses obtained from any statutory authority
11	Policies of the Company framed under various regulations
12	Register of disposal of records
13	Such other records as may be required under any law from time to time

Annexure - B

Documents / Record whose preservation shall be done for a minimum period of 8 years

S. No.	Documents/ Records
1	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2	Annual Returns as per Companies Act, 2013
3	Register of Deposits as per Companies Act, 2013
4	Register of Allotment (from the date of each allotment) as per Companies Act, 2013
5	Annual financial statements including: • Annual accounts • Directors report • Auditors report
6	Books of accounts including Vouchers / Voucher register as defined under the Companies Act, 2013
7	Income Tax Returns filed under Income Tax Act, 1961
8	All notices in form MBP - 1 received from Directors and KMPs along with any amendment thereto
9	Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013
10	Copy of newspaper advertisement or publications
11	Compliance Reports received from any statutory authority
12	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means
13	Disclosure/Return filled under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015