

POLO QUEEN INDUSTRIAL AND FINTECH LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

(Effective from June 24, 2021)

I. INTRODUCTION

This policy is in pursuance to Regulation 9 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), on preservation of the Documents to aid the employees in handling the Documents efficiently. It not only covers the various aspects on preservation of the Documents, but also beneficial for the safe disposal/destruction of the Documents and keeping a record of the same.

This Policy can be modified and or amended with the approval of the Board of Directors only.

II. OBJECTIVE OF THE POLICY

The objective of this Policy is to classify the documents, records and registers of the Company which are required:

- (i) to be preserved permanently and
- (ii) to be preserved for a period of not less than 8 years.

III. DEFINITIONS

"Act" means the Companies Act, 2013, Rules framed thereunder and any amendments thereto.

"Applicable Law" means any law, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed.

"Authorised Person" means any person duly authorised by Whole Time Director / Chief Financial Officer.

"Board" means the Board of Directors of the Company or its Committee.

"Books of Account" as per Section 2(13) of the Companies Act 2013 includes records maintained in respect of—

1. all sums of money received and expended by a Company and matters in relation to which the receipts and expenditure take place;
2. all sales and purchases of goods and services by the Company;
3. the assets and liabilities of the company; and
4. the items of cost as may be prescribed under section 148 in the case of a Company which belongs to any class of companies specified under that section;
- 5.

"Company" means POLO QUEEN INDUSTRIAL AND FINTECH LIMITED.

"Current Document(s)" means any Document that has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.



POLO QUEEN INDUSTRIAL AND FINTECH LIMITED

“Document” as per section 2(36) of the Companies Act 2013 includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form;

“Electronic Record(s)” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.

“Electronic Form” means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

“Maintenance” means keeping Documents, either physically or in Electronic Form.

“Preservation” means to keep in good order and to prevent from being damaged or destroyed.

“Register” means documents and records required to be maintained under:

- a. The Companies Act 2013 and Rules thereunder
- b. SEBI Regulations
- c. Secretarial Standards
- d. Any other law for the time being in force

“Records” means documentary evidence of past events or transactions.

“Regulations” means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

IV. PRESERVATION OF DOCUMENTS

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time.

Category (A): The documents of permanent nature (listed in Annexure 1) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved permanently by the Company.

Category (B): The documents of the Company to be maintained and preserved for specified time period after completion of the relevant transactions (listed in Annexure-2) shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved for a term not less than eight years.

Category (C): Documents with preservation period other than those mentioned in **Annexure 1** and **2** shall be preserved in accordance with the provisions of applicable laws, rules, regulations etc. or as determined by the respective head of the department in writing. (Annexure ‘3’).



POLO QUEEN INDUSTRIAL AND FINTECH LIMITED

IV. MODE OF MAINTENANCE

The Company shall maintain these records either in physical or electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to.

All the records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various rules and regulations.

V. DISPOSAL AND DESTRUCTION OF RECORDS

The documents of the company which are no longer required as per the time schedule prescribed in Annexure A may be destroyed. The concerned officer may direct the employees in charge time to time to destroy the documents which are no longer required as per the documents preservation schedule given in "Annexure 1, 2 and 3". The details of documents destroyed shall be recorded in the register for Disposal of Records to be kept by employees who are disposing the documents in format prescribed at Annexure B. The entries in the register shall be authenticated by the Authorised Person

Annexure '1'.

The Company shall maintain the following documents on a permanent basis:

- a. All documents and Information originally filed with ROC for Incorporation of Company
- b. The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company
- c. Common Seal
- d. Minutes of General Meetings, Board Meetings and various Committee Meetings
- e. Register of Members along with Index
- f. Foreign Register of Members, if any
- g. Register of loans, guarantee, security and acquisition made by the company
- h. Register of investments not held in its own name by the company, if any
- i. Register of contracts with related party and contracts and Bodies etc. in which directors are interested
- j. Register of Charges
- k. Registers of Renewed and duplicate share certificates
- l. Register of directors and KMP
- m. Register / Forms / correspondence under SEBI Takeovers Regulations, 2011
- n. Register / Forms / correspondence under SEBI Insider Trading Regulations, 2015
- o. Court Orders / SEBI Orders
- p. Annual Reports



POLO QUEEN INDUSTRIAL AND FINTECH LIMITED

- q. Land documents - Original Purchase and Sale Agreements
- r. Property Card, Index II, Assessments, Ownership records issued by Government authorities
- s. Property Insurance documents

Annexure '2'.

Documents which are to be maintained for at least eight financial years:

- a. Books of account together with the vouchers relevant to any entry in such books of account
- b. Register of Debenture holders (including Foreign Register of Debentures) or Register for any other Securities issued by the Company
- c. Scrutinizer's Report and copies of Postal Ballot Notices.
- d. Register of buy-back of Securities
- e. Register of Deposits
- f. Register of Proxies
- g. Register of Inspection
- h. Annual Returns and documents annexed thereto
- i. Disclosure of Interest received from the Directors of the Company in the manner prescribed
- j. Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
- k. Instrument creating a Charge or modifying a Charge, if any
- l. Changes to the Memorandum of Association and the Articles of Association, if any
- m. Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for Appeal, as the case may be
- n. Employment /Personnel Record in case of employees of the Company
- o. Relevant marketing and sales documents
- p. Press Releases
- q. Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters
- r. Foreign Register of Members shall be maintained until discontinued
- s. Register of Fixed Assets
- t. Bank Statements and cancelled cheques
- u. Investment Records
- v. Cost Records



POLO QUEEN INDUSTRIAL AND FINTECH LIMITED

- w. Loan documents shall be maintained for period of 8 years (after repayment)
- x. Agreements pertaining to securities
- y. Bank Guarantees shall be maintained Till the expiry of the claim period
- z. Lease Agreements
- aa. Contracts, Agreements and related correspondence (including any proposal that resulted in the contract and other supportive documentation) shall be maintained for period of 8 years after or expiration of contracts.
- bb. Bonus, Gratuity, Provident Fund and other Statutory Records
- cc. Employee deduction authorization
- dd. Payroll deductions
- ee. Details regarding gratuity and retiral disbursements
- ff. Payroll Registers
- gg. Unclaimed salary records
- hh. Employees Information Records
- ii. Attendance records, application forms, promotion records, performance evaluation, etc
- jj. Journal entry support data
- kk. Inspection Reports
- ll. Group Insurance Plans shall be maintained until the Plans are amended or terminated

Annexure '3'.

Documents with preservation period other than those mentioned in Annexure 1 and 2:

- a. Tax deducted at source record shall be maintained for a period of a 10 years from the end of the financial year or completion of assessment under the applicable law, whichever is later.
- b. ROC filings and Stock Exchange filings in physical and electronic form shall be maintained for a period of 5 years
- c. Security Deposit receipt copies shall be maintained for period of 3 years after termination of the contract
- d. General Correspondence shall be maintained for period of 3 years
- e. Bank Guarantees shall be maintained Till the expiry of the claim period
- f. Lease Agreements
- g. Legal Memoranda and Opinions including subject matter files shall be maintained for period of 3 years after the close of the matter.
- h. Litigation files shall be maintained for period of 3 years after the close of the litigation.
- i. Bills for payments to contractors for period of 5 years from the date of completion of the project or from the date of final settlement of the bill, whichever is earlier.



POLO QUEEN INDUSTRIAL AND FINTECH LIMITED

- j. Correspondence with employment agencies, advertisements for job openings shall be maintained for period of 3 years
- k. Employment contracts shall be maintained for period of 3 years after separation
- l. Leave Records (current) shall be maintained for period of 2 years after the relevant period
- m. Time Sheets (current) shall be maintained for period of 2 years after the relevant period
- n. Claims Records shall be maintained for period of 2 years after the settlement of the claims
- o. Insurance policies for movable / immovable assets, vehicles, etc. shall be maintained for period of 2 years from the date of expiry. However, in case of any pending claims in respect of such policies, the same shall be preserved till the settlement of such claims

ANNEXURE – 'B'

REGISTER FOR DISPOSAL OF RECORDS

Sr. No.	Particulars of Documents destroyed	Date Destruction	of	Mode Destruction	of	Initials of the Authorised Person

