

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’).

