

PEOPLES INVESTMENTS LIMITED

Preservation of Documents and  
Archival Policy

## Preservation of Documents and Archival Policy

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### 1. Introduction

Preservation of Documents and Archival Policy (hereinafter referred to as “the Policy”) is to promote best practice in management of records in order to protect the interest of Peoples Investments Limited (hereinafter referred to as “the Company”) by ensuring there exists a consistent and orderly maintenance and retention of adequate, unaltered and accurate records for the stipulated period of time and to satisfy statutory, business and operational requirements.

This Policy also aims to address the requirements of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

### 2. Effective date

This Policy shall be effective from December 1, 2015.

### 3. Applicability

This Policy applies to all physical and electronic records generated/maintained in the course of Company’s operations, both original documents and reproductions. Every employee of the Company and other person(s) who are dealing with Company’s records in any manner should comply with this Policy.

### 4. General Principles

- I. The schedule of records should be divided into following categories:
  - a. Permanent preservation;
  - b. Preservation for not less than 8 years; and
  - c. Other records for a period of less than 8 years.
- II. Correspondence or memoranda that do not pertain to documents having a prescribed retention period should be discarded as under:
  - a. Routine matters having no monetary consequences should be discarded within two years. Some examples include:
    - i. Routine letters and notes that require no acknowledgment or follow-up, such as note of appreciation, congratulations, etc.
    - ii. Letters of general inquiry and replies etc.

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- b. Non-routine matters having significant lasting consequences should generally be retained permanently.
- III. Records that support a particular project to be retained as long as the project file is retained.
- IV. To manage the documents, each department may have its own procedures covering retention, disposal, storage and retrieval of records. However, the criteria specified in clause 5, 6 and 7 of this Policy should be followed.
- V. An indicative List of Documents that can be covered under this Policy is mentioned in Annexure A and a schedule to identify the period for maintenance of a document is required to be maintained in Annexure B to this Policy.

### 5. Suspension of Record Disposal in the Event of Litigation or Claim

In the event of any litigation, claim, audit or investigation, disposal of relevant documents shall be suspended until any one of the Directors determines the disposal of such records.

### 6. Archival of Documents

Records should be stored in conditions that are clean and secure, with low risk of damage from fire, water, dampness, mould, insects and rodents. Records in non-paper formats such as photographs, maps or computer disks require specialised storage conditions and handling process that take account of their specific physical and chemical properties. Irrespective of the format, records of continuing value require higher quality storage, handling and preservation for the required period.

### 7. Disposal and Destruction of Records

#### Statutory Records

- Statutory records shall be destroyed only with the written approval of the any one of the Directors and subject to compliance with General Principles of this Policy and relevant laws relating to such records.

#### Non Statutory Records

- Non Statutory records shall be destroyed with written approval of the any of the Directors of the Company and subject to compliance with General Principles of this Policy.

### Manner of Disposal and Destruction

➤ **Destruction of paper records**

Paper records must be destroyed by shredding, cutting, crushing, burning or by other physical means.

➤ **Destruction of magnetic media**

Records stored on magnetic media such as floppy disks must be destroyed by reformatting at least once. Deleting files from magnetic media is not sufficient to ensure the destruction of the records.

➤ **Destruction of optical media**

Records held on optical media such as rewritable disks must be destroyed by shredding, cutting, crushing or other physical means.

### Maintenance of Register for Destruction of Records

- The Company shall maintain Register of Destruction of Records which shall contain at least following:
- Name of the Document(s);
  - Statutory time period for which Document(s) should be retained;
  - Time period for which Document(s) were retained;
  - Reference of written approval for Destruction
  - Date of Destruction;
  - Mode of Destruction;
  - Relevant law governing such destruction, if any; and
  - Signature of any one Director.

## 8. Responsibility

- Ultimate responsibility for compliance with this Policy shall lie with the Directors of the Company.
- The Directors are responsible for the selection of records, preparation of schedule for retention of records, and orderly destruction of these records.
- The Directors shall also be responsible for maintaining the archives and Register of Destruction of Records of the Company.

### 9. Review of the Policy

The Policy will be reviewed by the Company as and when required.

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### Annexure A

Documents may be related to following:

1. Accounting and Finance
2. Share Application Forms for Allottees
3. Share Accounting Records
4. Board and General Minutes Books
5. Debenture Application and Allotment Records
6. Directors Appointment Records
7. Directors resignation Records
8. Company Incorporation Documents
9. All Public and Private Issue of Shares and Securities Documents
10. Acceptance of Deposits Records
11. All Registration and satisfaction of Charges Records
12. All Application to Department of Company Affairs / Ministry of Corporate Affairs Records
13. Payment of Dividend Records including paid instruments
14. Annual Reports and Annual Returns
15. Board Meeting Records
16. Schemes of compromise, arrangements and amalgamation Records
17. Buy-Back of shares Records
18. Reduction of Capital Records
19. Take-Over Code Records
20. Insider Trading Regulations Records
21. Listing Agreement / Listing Obligation Records
22. ESOP Records
23. SEBI correspondence Records
24. Share Litigation Records
25. Issue of Bonus Shares / Rights Shares Records
26. FEMA / FERA Records
27. Statutory Audit Certificates / Cost Audit Certificates & Secretarial Audit Certificates
28. Compliance certificates of Units / Company/companies
29. Legal and Commercial Contracts
30. Manufacturing of each unit Records
31. Correspondence and Internal Memoranda
32. Electronic Documents
33. Insurance Records
34. Legal Files and Papers
35. Miscellaneous
36. Payroll Documents
37. Pension Documents
38. HR Records
39. Property Records
40. Income Tax and Indirect Tax Records

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### Annexure B

Sr. No.	Documents	Governing Law	Permanent	Not less than 8 years (Specify Number of years)	Less than 8 years (Specify Number of years)