

“POLICY ON PRESERVATION OF DOCUMENTS”

1. LEGAL FRAMEWORK

Security and exchange board of India (Listing obligation and Disclosure requirements) Regulations 2015 ('Listing Regulations) imposed certain obligation and disclosure requirements on all listed entities, one of the common obligation for all listed entities pursuant to regulation 9 being to formulate and put in place a policy of preservation of Documents .

Hence the Board of Directors of Polylink Polymers (India) Ltd. (The Company) is required to formulate a policy for preservation of Documents to comply with the requirement of regulation 9 of Listing Regulation.

EFFECTIVE DATE

The policy is effective from December 1st, 2015

2. DEFINITIONS

a. Board of Director or Board

Board of Director or Board shall mean the Board of Director of Polylink Polymers (India) Ltd as constituted from time to time.

b. Company

Company shall mean Polylink Polymers (India) Ltd.

C. Documents

Documents shall mean all papers, records, files , books, tapes, CD's DVD's, Electronic Storage devices etc. & the like as required to be maintained under any law or regulation for the time being in force.

d. Listing Regulations

Listing Regulation shall mean security and Exchange board of India (Listing obligation and disclosure requirements) regulation 2015(hereinafter called the “Listing Regulation”)

3. OBJECTIVE

This policy sets the standard for managing, storing and preservation of Documents of the Company broadly classified in the following two categories.

A. the documents of permanent nature (Listed in annexure 1) shall be maintain and preserved permanently by the company subject to the modification , amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modification, amendments, additions, deletions in the documents shall also be preserved permanently by the company.

B. the Documents to be maintained and preserved for a specified time period after completion of the relevant transaction (listed in annexure 2) shall be preserve by the company for the terms not less than eight years after completion of the relevant transaction subject to the modification , amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modification, amendments, additions, deletions in the documents shall also be preserved for a terms not less than eight years calculated with effect from the date, such changes occur.

Provided further that the company may keep the documents as specified above in an electronic mode.

4. RULES AND RESPONSIBILITIES

The respective head of the Department of the Company shall be responsible for maintenance, preservation and destroying of Documents in respect of the area of operations falling under the charge of each of them, in terms of this policy.

The Compliance officer of the Company shall be in-charge of the administration of this policy and the implementation process and procedures to ensure that the Documents preservation schedule is followed. He is also authorized to make modification, amendments, additions, deletions to the Documents preservation schedule from time to time comply the Laws in transparent manner.

5. GENERAL

Notwithstanding anything contained inthis policy, the company shall ensure compliance with any additional requirement as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulation or otherwise and applicable to the company, from time to time.

6. DESSTRUCTION OF DOCUMENTS

After the expiry of the detention period, the preserved document may be destroyed in such mode under any instruction approved by the department heads. Destruction of documents as a normal administrative practice will also be followed for the records which are duplicate/unimportant/irrelevant. However Confidential record shall be destroyed only after approval of the Chairman and Whole Time director.

This applies to both physical and electronic documents.

7. COMMUNICATION AND DISSEMINCATION OF THE POLICY

For all new employees, a copy of this policy shall be handed over as a part of the joining documentation, along with other HR related policies.For all existing employees and directors, a copy of this policy shall be posted on a intranet and the website of the Company (www.polylinkpolymers.com).

8. AMENDMENTS

The board may subject to the applicable laws amend any provision or substitute any of the provision with the new provisions or replace this policy entirely with a new policy. However no such amendment or modification shall be inconsistent with the applicable provisions of any law as applicable to the Company for the time being in force.

Annexure 1

DOCUMENTS WHOSE PRESERVATION IS PERMANENT IN NATURE.

S.No	Nature of Documents
1	Registration Certificates
2	Licenses and Statutory Approvals
3	Statutory Register required under the applicable laws.
4	Audited Financial Statements
5	Minutes of General Meeting
6	Minutes of Board Meeting
7	Minutes of Various Committee Meetings
8	Material Agreement/Contracts
9	Orders issued by Court/Statutory Bodies
10	Investment Documents/Proof including certificate etc, if any.
11	Annual Returns, Agenda for Meetings, Scrutinizers Report, Index of Member, Statutory Forms except Routine Compliance.
12	# Records which are required to be preserve as per Secretarial Standard by the Institute of Company Secretaries of India, New Delhi (ICSI) amended time to time. : 3 years from the date of respective Meeting)
13	Any other document as may be required to maintain permanently in terms of applicable laws, to be maintained and preserved from time to time.

Inserted vide Board Resolution dated: 08th December, 2017

Annexure 2

**DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS
AFTER COMPLETION OF RELAVANT TRANSECTION.**

S.No	Nature of Documents
1	Books of Accounts, Ledger and Voucher
2	Annual Audit Report, Budgets, Tax Exemptions, Income Tax papers.
3	Excise, Custom and Service Tax records.
4	Personnel Documents
5	Insurance Policies/Claims under various policies.
6	Correspondences with Govt. departments/shareholders
7	Non statutory registers/documents
8	Films, video's, cd's, DVD's tap's etc.
9	Data for Structured Digital Database*
	Any other documents as may be required to maintain in terms of applicable laws, maintained and preserved from time to time.

Change in Policy:

Sr. no	Particular	Date of Change
1	SDD Compliance data	01 st April, 2022