

# **B.A.G. Films and Media Limited**

## **Policy on Preservation of Documents**

{ Pursuant to Regulation 9 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 }

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## 1. Legal Framework

Regulation 9 of the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "**Listing Regulation**") requires every listed Company to have a policy on preservation of documents maintained either in physical or electronic mode.

In compliance to the aforesaid regulation, this Policy is formulated to define a process for preservation of documents and to further develop a guideline for archival of such documents including those which are maintained in the electronic form.

## 2. Definition

In this policy unless the context otherwise requires

- a. "**Act**" means the Companies Act, 2013 along with rules made there under, as amended from time to time;
- b. "**Board**" means the Board of directors of the Company;
- c. "**Company**" means B.A.G. Films and Media Limited;
- d. "**Documents**" means all papers, records, files, books etc., and the like as required to be maintained under any law or regulation for the time being in force;
- e. "**Electronic Form**" with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device;
- f. "**Financial Year**" shall have the same meaning as prescribed to it under the Act.
- g. "**Listing Regulations**" shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time;
- h. "**Maintenance**" means keeping registers and records, either physically or electronic mode as may be permitted under any other law for the time being in force including making of appropriate entries therein, the authentication of such entries and preservation of such entries and records;
- i. "**Policy**" means the Policy of Preservation of Documents of the Company;
- j. "**Preservation**" means to keep documents/records in good order, to prevent from being destroyed and damaged.

The words or expressions used but not defined herein, but defined under Companies Act, 2013 or the SEBI Regulations shall have the same meaning assigned therein.

### 3. Effective Date

This policy is effective from December 01, 2015.

### 4. Purpose of the Policy

This policy sets the standard for classifying, managing, storing, preservation of documents/records of the Company. The purpose of this policy is to establish a framework for effective record keeping management and the process for subsequent archival of such documents/records.

### 5. Preservation Period

For determining the preservation period, the records are categorized into following categories:

| Category & Description  | Period of Preservation   |
|---|--|
| Records/documents with short reference value – i.e. Records, which are to be preserved for a short period for enquiry, evidence, verification, evaluation, etc.   | Less than 8 years  |
| Records/documents required to be maintained as per statutory requirements and having higher reference value – i.e. records having contractual/legal implications, which need to be preserved for a prescribed periods per statutory requirement; and records, which need to be, preserved for a particular period according to Company’s own reference needs. | Documents to be preserved for a minimum period of 8 years (Illustrative list of documents to be maintained for 8 years is annexed in <b>Annexure I</b> ) |
| Records which will have a permanent value for the Company even after the expiry of legal preservation period.   | Permanent (Illustrative list of permanent documents to be maintained is annexed in <b>Annexure I</b> )   |
| Records which are required for adducing evidence in judicial or quasi judicial or other dispute redressal forum   | Till the time the matters are finally Disposed of.   |

Notwithstanding the general guidelines, care is taken by the respective departments to ensure that records of special nature such as unsatisfied claims by or against the Company, suits pending in courts, tribunals, quasi judicial are preserved according to specific needs and even beyond the prescribed period.

Also, in the case of statutory records such as licenses, certificates, sanctions, approvals, etc. from Government/ Statutory Bodies, care is taken to maintain and preserve the records in accordance with the specific guidelines/instructions, if any, by the issuing authority.

## 6. Mode of Preservation

The Documents may be preserved in  
1 Physical form or  
2 Electronic form.

The officer of the Company required to preserve the Document shall be Authorised Person who is generally expected to observe the compliance of requirements of Applicable Law. The preservation of Documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.

The preserved Documents must be accessible at all reasonable times. Access may be controlled by Authorized Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

The custody of the documents shall be with the Authorised Person. In case the Authorised Person tendered his/her resignation or transferred from one location of the company to another, such person shall hand over all the documents, lock and key, access control or password or any other storage device(s) in his/her possession under this policy.

## 7. Preservation Location

The preservation location will be the concerned department. If the location is other than the concerned department, the same should be documented and kept in a file for reference purpose in the respective department. In case of critical documents which need to be preserved for longer period or permanently, the same shall be preserved in a fire proof or other such secure cabinet.

## 8. Destruction of Documents

Destruction is a normal administrative practice usually occurs because the records are duplicated, unimportant or for short term use only. This applies to both Physical and Electronic Documents.

The temporary Documents (excluding the Current Document(s)) shall be destroyed after the relevant or prescribed period, by the approval of Authorised Person in whose custody the Documents are stored or any other authority as required under the Applicable Law pursuant to which the Documents have been preserved.

A register of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents so destroyed, date of disposal/destruction and the mode of destruction. The entries in the register shall be authenticated by the Authorised Person. The format of such register shall be maintained as per the **Annexure -II**.

## 9. Policy Review

This policy shall be subject to review by the Board as may be deemed necessary and in accordance with the regulatory amendments. The Board of the company reserves the right to amend or modify this Policy in whole or in part, as may be required, at any point of time.

**Annexure-I****I. Documents to be preserved permanently:**

| <b>Sr. No.</b> | <b>Nature of Documents</b>   |
|----------------|--|
| 1              | All documents and Information originally filed with ROC for Incorporation of Company   |
| 2              | Memorandum of Association and Articles of Association as originally filed and updated from time to time                      |
| 3              | Register of Members  |
| 4              | Index of Members   |
| 5              | Minutes of General Meeting, Board Meeting and Committee Meeting  |
| 6              | Register of Investments  |
| 7              | File relating to premises viz, Title Deeds/Lease Deeds of owned premises/land and building, etc, and related ledger/Register |
| 8              | Material Agreements and Contracts and Agreements made by the Company with Stock Exchanges, Depositories, etc                 |
| 9              | Authorisation/Licenses obtained from Statutory Authorities   |
| 10             | Certificates obtained from various Statutory Authorities   |
| 11             | Register of Disposal of Documents  |
| 12             | Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time  |

**I. Documents to be preserved for minimum period of eight years:**

| <b>Sr. No.</b> | <b>Nature of Documents</b>                       |
|----------------|--|
| 1              | Books of Accounts                                |
| 2              | Annual Return(s)                                 |
| 3              | Register of Debenture Holders                    |
| 4              | Index of Debenture Holders                       |
| 5              | Statutory Registers                              |
| 6              | Tax related records and documents                |
| 7              | Copy of Newspaper advertisement or publications  |
| 8              | Correspondence made with any Statutory Authority |
| 9              | Forms and Returns filed with RBI                 |

**Annexure-II****Specimen Format of the Register of Documents disposed off/destroyed:**

| Particulars of the document along with provision of Applicable Law | Date and Mode of Destruction | Initial of the Authorized Person |
|--|------------------------------|----------------------------------|
|  |                              |                                  |
|  |                              |                                  |