



Esha Media Research Ltd.

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POLICY ON PRESERVATION OF DOCUMENTS

1. Preamble

Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”) requires every listed Company to have a policy on Preservation of Documents / records maintained by the Company either in Physical Mode or Electronic Mode

2. Objective

The major objective of this policy are:

- Identification of statutory registers and other records of the company which are required to be preserved
- Identification and categorisation of the statutory register and other records to be maintained eight years or permanently
- Decide whether such documents are to be preserved in physical or electronic form

3. Definitions

- “Act”** means the Companies Act, 2013 and the rules framed thereunder and any amendments made thereto;
- “Regulations or Listing Regulations”** means Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 and any amendments thereto;
- “Company”** shall mean **“Esha Media Research Limited”**;
- “Board of Directors”** or **“Board”** shall mean Board of Directors of Esha Media Research Limited as constituted from time to time;
- “Document(s)”** refer to papers, notes, agreements, notices, advertisements, requisitions, order, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any applicable law, whether issued, sent the time being in or otherwise, maintained on paper or in electronic form received or kept in pursuance of the Act or under any other



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law for an does not include multiple or identical copies;

- f. **“Electronic Form”** means any contemporaneous electronic device as computer, laptop, compact disc, space or electronic cloud, or any other form of storage or 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;
- g. **“Electronic Record(s)”** means data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer-generated micro fiche;
- h. **“Maintenance”** means keeping documents either in physical or electronic form;
- i. **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed

4. Guidelines

In terms of SEBI regulations, the Company has classified the preservation of documents in the following manners :

- a. documents that need to be preserved and retained permanently;
- b. documents that need to be preserved and retained for a period of 8 years as specified under the companies Act, 2013 and SEBI (LODR) regulations;
- c. documents that need to be preserved and retained for such period as prescribed under any statute or regulations as applicable to the Company;
- d. where there is no such requirement as per applicable law then for such period as the document pertains to matter which is current

An indicative list of documents and time-frame of their preservation is provided in **Annexure-1**

5. Mode of Preservation

The documents may be preserved in the following manner:

- a. Physical Mode or
- b. Electronic Mode



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The officer of the Company required to preserve the documents shall be the Authorized Person who is generally

expected to observe the Compliance requirements of the applicable law.

The preservation of documents should be such as to ensure that there is no tempering, 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 the Authorized Person with preservation, so as to ensure integrity of documents and prohibit unauthorized access

6. Destruction of documents

After the expiration of the statutory retention period, preserved documents may be destroyed, which applies to both physical and electronic records. Documents may be destroyed in the following manner:

- a. Recycle non-confidential paper records;
 - b. Shred or otherwise render unreadable confidential paper records;
- or
- c. Delete or destroy electronically stored data

7. Review

The policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines



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Annexure-1 Indicative list

A. Permanent Preservation

- i. The original signed and stamped Memorandum of Association (MOA) and Article of Association (AOA) of the Company;
- ii Minutes of General Meetings, Board Meetings and various Committee Meetings;
- iii Register of Members along with index;
- iv Register of Charges
- v Register of Directors and KPMs
- vi Intellectual Property Documents including but not limited to Copyrights, Trademarks, Patents and Industrial Designs. Intellectual Property Rights documents that are owned by the Company shall be retained by the Company permanently.

B. Preservation up to 8 Years

- i Books of account together with the vouchers relevant to any entry in such books of account;
- li Copies of all Annual Reports;
- lii Disclosure of Interest received from the Directors of the Company in the prescribed manner;
- lv Attendance registers, Notices, Agenda, Notes to agenda and other related papers of General Meetings, Board Meetings and Various Committee Meetings;
- v Instrument creating a Charge or modifying a Charge, if any;
- vi 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 the period of eight years or for a period of eight years after final order has been received with respect to any matter which was preferred for appeal, as the case may be;
- vii Employment/Personal Record in case of employees of the company;



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- viii Legal documents including but not limited to contracts, legal opinions, pleadings, orders passed by any court or tribunal, judgements, interim orders, documents relating to cases pending in any court or tribunal or any other authority empowered to give a decision on any matter

C. Other

As per applicable laws