



# EROS INTERNATIONAL MEDIA LIMITED

## ARCHIVAL POLICY

---

**EROS INTERNATIONAL MEDIA LIMITED**

**CIN:** L99999MH1994PLC080502

**Regd. Off:** 201, Kailash Plaza Opp. Laxmi Industrial Estate, Off Andheri Link Road, Andheri (West), Mumbai – 400053, Maharashtra, (India).

**Corporate Office:** 901/902, Supreme Chambers, Off Veera Desai Road, Andheri (West), Mumbai – 400 053, Maharashtra, (India).

**Tel:** +91-22-66021500; Fax: +91-22-66021540

Email: [compliance.officer@erosintl.com](mailto:compliance.officer@erosintl.com)

---

## CONTENTS

Sr. No.	Particulars	Page No.
(1)	Preamble	3
(2)	Policy Objectives	3
(3)	Policy	3
(4)	Manner of Preservation	4
(5)	Disclosure of Policy	5
(6)	Review of Policy	5
(7)	Deviation of the Policy	5
(8)	Destruction of Record	5
(9)	Hold on Destruction and Deletion	6
(10)	Annexure A	7-10



## EROS INTERNATIONAL MEDIA LIMITED

### ARCHIVAL POLICY

#### **1. PREAMBLE**

This Archival Policy will be known as "Eros International Media Limited - Archival Policy", hereinafter referred to as "this Policy". This Policy is framed in accordance with Regulation 9 and 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as 'Listing Regulations') which mandates the listed entities to formulate a Policy for preservation and archival of documents disclosed on the website of the Company.

Accordingly, the Board of Directors (the "Board") of Eros International Media Limited (the "Company") has approved and adopted this Policy in compliance with the regulatory requirements.

#### **2. POLICY OBJECTIVES**

The objective of this Policy is to classify the documents in two categories i.e. (i) documents which need to be preserved permanently and (ii) documents which need to be preserved for a specific period of time.

#### **3. POLICY**

This Policy mandates routine/periodical review of the papers and electronic records which may no longer be required, either mandatorily or otherwise, and ensure that such documents/records are stored appropriately for future use/retrieval or discarded with the proper authorization and authentications.

All employees of the Company shall comply with applicable laws, regulations and professional standards, for retention/preservation of Records and shall not knowingly destroy, delete, or alter any record with the intent to obstruct or influence an investigation or litigation.

The classification or appraisal process for identifying the Documents/Records for preservation shall involve considered and formal judgement that certain documents/records have adequate value and



requirement to warrant preservation inter-alia based on the following guiding principles as to whether:

- a) such documents / records are statutory documents or regulatory approvals/consents;
- b) such documents / records have some intrinsic value;

#### **4. MANNER OF PRESERVATION**

The list of documents are detailed in Annexure A - Record Retention Schedule classifying them in 2 (two) categories as detailed below:-

- i) Documents / Records whose preservation shall be permanent in nature;
- ii) Documents / Records with preservation period of not less than 8 (eight) years after completion of every relevant transaction(s)

The documents/records set out in Annexure A (as amended from time to time) shall be in active use for a period of 5 years, after which the said papers and electronic records may be archived in a repository maintained by the Company until the maximum period required under the Act or the maximum period mentioned in Annexure A whichever is later.

Documents that are to be made available on the Company's website in Compliance with the Listing Regulations will be made available on the website for a period of 5 years and thereafter will be archived for a period of 1 year.

In certain special circumstances, the required records retention period may not apply or an exception to the Records Retention Schedule may be made. In these situations, the employees must consult with the Company Secretary or respective Functional Head for appropriate direction, so that the most appropriate retention requirement is followed.

Pursuant to Section 120 of the Companies Act, 2013 ('Act') read with rule 27 of the Companies (Management and Administration) Rules, 2014, documents shall be maintained in electronic form as may be prescribed. Further as per rule 28 of the Companies (Management and Administration) Rules, *Eros International Media Limited*



2014, Company Secretary of the Company shall be responsible for the maintenance and security of electronic records.

Manner of preservation shall be such that it meets the legal standard for protection, storage and retrieval by optimizing the use of space and minimization of cost of document / records retention.

The Records (including electronically stored ones) should be stored in conditions that are secure and clean with low risk of damage and should be made accessible to all concerned employees of the Company. Any Record containing confidential data will be accessible only with the permission of the Managing Director or Chief Executive Officer of the Company.

#### **5. DISCLOSURE OF POLICY**

This Policy shall be disclosed on the website of the Company in accordance with Listing Regulations.

#### **6. REVIEW OF POLICY**

This Policy shall be reviewed by the Board of the Company as and when required. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

#### **7. DEVIATION OF THE POLICY**

The Executive Directors and Chief Financial Officer of the Company ('Designated Persons') are severally authorised to deviate from any clause and/or process of the Policy. The Designated Persons shall ensure that such deviation should not be inconsistent with the law. A detailed report of such deviation, if any, shall be placed with the Board at next meeting.

#### **8. DESTRUCTION OF RECORDS**

The papers and electronic records that no longer serve a useful purpose or those which have completed the statutory period of preservation or retention can be discarded/ destroyed/ deleted in one of the following manners:

*Eros International Media Limited*



**(i) Physical documents** – Paper documents shall be destroyed by making them unreadable or shredded using secure, locked consoles designated in each office from which waste shall be periodically picked up by security or house-keeping personnel for disposal;

**(ii) Electronic records** – Electronic data contained on servers and hard drives including the Company’s website shall be deleted and overwritten in a suitable manner in consultation with the IT Head.

All destruction and the list of such documents / information being destroyed shall be recorded and identified by appropriate authorities as may be decided by the Managing Director or Chief Executive Officer of the Company from time to time.

#### **9. HOLD ON RECORD DESTRUCTION AND DELETION**

If a lawsuit or other proceeding involving the Company is reasonably foreseeable, all destruction of any possibly relevant documents, including e-mail, must cease immediately. Documents relating to the lawsuit or potential legal issue will then be retained and organized under the supervision of the Group General Counsel’s Office.

Violation of this aspect of the Company’s Document Retention Policy could subject the Company and the employees involved to civil and criminal penalties.

In the event of a Document Hold Direction, the IT Department shall immediately disable the “permanent delete” and “automatic delete” functions of the Company’s software with respect to the designated records and disable the automatic deletion of recycle bins and deleted items folders on appropriate Company computers; the Records Department shall immediately suspend all disposition of records maintained on-site or off-site location as appropriate; and the Group General Counsel’s Office shall immediately notify all appropriate employees by e-mail that they are not to dispose of relevant Temporary Records or other records until notified otherwise.



Annexure A

## RECORD RETENTION SCHEDULE

► Documents whose preservation shall be permanent in nature:

Sr No.	Description of Documents	Section/Rules
1.	Incorporation related documents including Certificate(s) issued by the Registrar of Companies from time to time	Section 7(4) of the Companies Act, 2013
2.	Minutes books of Board Meetings, Committee Meetings and General Meeting	Rule 25 (1)(e) and (f) of the Companies (Management and Administration Rules, 2014
3.	Register of Members including an index of the names (Maintained by Registrar and Share Transfer Agent)	Rule 5 (2) and 15 (1) of the Companies (Management and Administration) Rules, 2014
4.	Registrar of Employee Stock Option Scheme	Rule 12 (10) of Companies (Share Capital and Debentures) Rules, 2014
5.	Register of Charges	Section 85 of the Companies Act, 2013 read with Rule 10 (4) of the Companies Registration of Charges) Rules, 2014
6.	Register of Loans, Guarantee, Security and Investments made by the company	Section 186(9) of the Companies Act, 2013 read with Rule 12(1) & (3) of the Companies (Meetings of Board and its Powers) Rules, 2014.
7.	Register of Investments not held in its own name by the Company	Section 187(3) of the Companies Act, 2013 read with Rule 14(1) & (3) of the Companies (Meetings of Board and its Powers) Rules, 2014.
8.	Register of renewed and duplicate share certificate (Maintained by Registrar & Share Transfer Agent)	Rule 6(3) of the Companies (Share Capital and Debentures) Rules, 2014



9.	Register of Contracts with related party and Corporate Bodies etc., in which Directors are interested	Section 189(2) of the Companies Act, 2013 read with Rule 16(1) & (3) of the Companies (Meetings of Board and its Powers) Rules, 2014
10.	Register of Directors and Key Managerial Personnel and their shareholding	Section 170(1) of Companies Act, 2013 read with Rule 17 of the Companies (Appointment and Qualification of Directors) Rules, 2014
11.	Foreign Registers of Members	Section 88 of the Companies Act, 2013 read with Rule 7 and 15 (4) of the Companies (Management and Administration) Rules, 2014
12.	Orders passed by any Court or Tribunal or any Authority or Judgment which are final in nature and cannot be superseded	-
13.	Regulatory / Business Licenses, Approvals, Permits etc.	-
14.	Original Purchase/Sale Deeds relating to Immovable Property(ies) sold / purchased	-
15.	Register of Share Transfer	SS-4 on Registers and Records

► Documents with preservation period of not less than eight years after completion of the relevant transactions:

Sr No.	Description of Documents	Time Limit for preservation of documents	Section/Rules
1.	Books of accounts	8 financial years immediately preceding current Financial Year	Section 128(5) of the Companies Act, 2013
2.	Income Tax related records	8 financial years immediately preceding current Financial Year	-





3.	Register and Index of Debenture holder/other security holder	8 years from the date of redemption of debentures/ securities	Rule 7 and 15 (2) of the Companies (Management and Administration) Rules, 2014
4.	Register of Deposits	8 years from the Financial Year in which the latest entry is made	Rule 14 (3) of the Companies (Acceptance of Deposits) Rules, 2014
5.	Foreign Register of Debenture holder	8 years from the date of redemption of debentures/ securities	Rule 7 and 15 (2) of the Companies (Management and Administration) Rules, 2014
6.	Annual Return along with annexures/ certificates	8 years from the date of filing of the Annual Return with the Registrar of Companies	Section 94 of the Companies Act, 2013 read with Rule 15 (3) of the Companies (Management and Administration) Rules, 2014
7.	Disclosure of Director's Interest	8 years from the end of Financial Year to which it relates	Rule 9 (3) of the Companies (Meetings of Board and its Powers) Rules, 2014
8.	Instrument creating the charge or satisfaction	8 years from the date of satisfaction of charge	Section 85 of the Companies Act, 2013 read with Rule 10 (4) of the Companies (Registration of Charges) Rules, 2014
9.	Regulatory filings with Registrar of Companies /Stock Exchanges/ Reserve Bank of India/ Securities & Exchange Board of India and/or other regulatory authorities	As long as they remain current or for 8 financial years from the date of filing whichever is later	-



10.	Office copies of Notices, Agenda, Notes on Agenda and other related papers in connection with Secretarial Standard on Meeting of Board of Directors	As long as they remain current or for 8 financial years, whichever is later	Section 173 of the Companies Act 2013, Secretarial Standard-1 on Board Meeting
11.	Office copies of Notices, scrutiniser's report, and related papers in connection with Secretarial Standard on General Meetings	As long as they remain current or for 8 financial years, whichever is later	Section 101 of the Companies Act 2013, Secretarial Standard-2 on General Meeting
12.	Legal Documents	For 8 Years or for 8 Years after the expiry of the term of the contract, whichever is higher	-
13.	Contract	For 8 Years or for 8 Years after the expiry of the term of the contract, whichever is higher	-
14.	Interim Orders	Till a Final Order is received or for a period of 8 (Eight) Years whichever is higher	-
15.	Pleadings	For a period of 8 (Eight) Years or till the matter has been disposed off, whichever is higher	-
16.	Employment/Personnel Information	For a period of atleast 8 (Eight) Years	-
17.	Intellectual Property Documents and Licenses	Licenses shall be retained till the time the validity of the License and for a period of 8	-



		Years thereafter or for a period of at least 8 Years, whichever is higher.	
--	--	--	--

- **Other Documents (to be maintained by Registrar and Share Transfer Agent)**

Sr No.	Description of Documents	Time Limit for preservation of documents	Section/Rules
1.	All books and documents relating to the issue of share certificates, including the blank forms of share certificates	Not less than 30 years and in case of disputed cases, shall be preserved permanently	Rule 7 (3) of the Companies (Share Capital and Debentures) Rules, 2014.
2.	All certificates surrendered to a company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters	May be destroyed after the expiry of 3 years from the date on which they are surrendered, under the authority of a resolution of the Board and in the presence of a person duly appointed by the Board in this behalf.	Rule 7 (3) of the Companies (Share Capital and Debentures) Rules, 2014.