

SPRL: DELHI

POLICY ON PRESERVATION OF DOCUMENTS

Regulation 9 of Securities and Exchange Board of India (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.

The Policy on Preservation of documents shall be as under:

1. OBJECTIVE:

The objective of this Policy is to identify and classify the documents, records and registers of the Company which are required to be preserved:

- (i) permanently and
- (ii) for a minimum period of 8 financial years

2. DEFINITIONS:

- (i) "Document(s)" refers to papers, notes, agreements, notices, advertisements, requisitions, orders, 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 law for and does not include multiple or identical copies.
- (ii) "Electronic Form" means on any electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and 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.
- (iii) "Electronic Record(s)" means the electronic record as defined under section 2(1)(t) of the Information Technology Act, 2000.
- (iv) "Maintenance" means keeping Documents, either physically or in Electronic Form.
- (v) "Preservation" means to keep in good order and to prevent from being altered, damaged or destroyed.

3. PRESERVATION OF DOCUMENTS:

The Company shall preserve all its documents as per the requirements and

provisions of the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time.

A. Documents which are to be maintained permanently:

- (i) Common Seal of the company
- (ii) The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company
- (iii) Minutes of General Meetings, Board Meetings and various Committee Meetings
- (iv) Register of Members along with Index
- (v) Register of contracts with related parties and contracts and Bodies etc. in which directors/ KMPs are interested
- (vi) Register of Charges
- (vii) Registers of Renewed and duplicate share certificates
- (viii) Register of directors and KMP
- (ix) Intellectual Property Documents shall include, but shall not be 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
- (x) Foreign Register of Members, if any
- (xi) Register of loans, guarantee, security and acquisition made by the company, if any
- (xii) Register of investments not held in its own name by the company, if any

B. Documents which are to be maintained for a minimum period of eight financial years:

- (i) Books of account together with the vouchers relevant to any entry in such books of account
- (ii) Copies of all Annual Returns
- (iii) Disclosure of Interest received from the Directors of the Company in the manner prescribed

- (iv) Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
- (v) Instrument creating a Charge or modifying a Charge
- (vi) Register of deposits accepted or renewed, if any
- (vii) 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 a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for Appeal, as the case may be
- (viii) Employment /Personnel Record in case of employees of the Company
- (ix) Relevant marketing and sales documents
- (x) Press Releases
- (xi) Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters
- (xii) Changes to the Memorandum of Association and the Articles of Association, if any
- (xiii) Register of Debenture holders (including Foreign Register of Debentures) or Register for any other Securities issued by the Company, if any

4. MODE OF MAINTENANCE:

The Company shall maintain these records either in physical or electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to.

All the records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various rules and regulations.

5. DISPOSAL AND DESTRUCTION OF RECORDS:

After the expiry of the statutory retention period, the preserved documents may be destroyed.

Destruction of documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant.

This applies to both Physical and Electronic Documents. The documents may be destroyed as follows:

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