



**POLICY ON PRESERVATION OF DOCUMENTS & ARCHIVAL POLICY
PURSUANT TO SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING
OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015
AND COMPANIES ACT, 2013**



POLICY ON PRESERVATION OF DOCUMENTS

1. INTRODUCTION

This policy is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations') and Companies Act, 2013. Archival Policy as referred to in Regulation 30 (8) of the Listing Regulations forms part of this Policy. This policy is intended to ensure compliance particularly with the Listing Regulations and the applicable provisions of Companies Act, 2013.

2. PURPOSE OF THE POLICY

Regulation 9 of the Listing Regulations mandates that a listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories as follows-

- a) documents whose preservation shall be permanent in nature ;
- b) documents with preservation period of not less than eight years after completion of the relevant transactions.

Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode.

Further Regulation 30 (8) of the Listing Regulations also refers to an archival policy pursuant to which all events or information which have been disclosed to stock exchange(s) under regulation 30 shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the company, as disclosed on its website.

Besides the above, as per applicable provisions of Companies Act, 2013 certain documents are required to be preserved permanently or up to a certain prescribed time.

Accordingly, this policy has been framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

The Policy is effective from 1 December 2015 and shall be placed on the website of the Company.

3. POLICY

3.1 PRESERVATION OF DOCUMENTS

(A) Preservation of Documents with specific reference to the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

- 1) Classification of documents whose preservation shall be permanent in nature.
 - **Annexure A** of this policy contain the details of documents whose **preservation shall be permanent** in nature.
- 2) Classification of documents with preservation period of not less than eight years after completion of the relevant transactions.
 - **Annexure B** of this policy contains the details of documents with **preservation period of not less than eight years** after completion of the relevant transactions.
- 3) Classification of documents with preservation period other than those mentioned in (1) & (2) above
 - **Annexure C** attached herewith contain the details of documents with preservation period **other** than those mentioned in (1) & (2) above.
- 4) Destruction of Records with approval of Board of Directors and/or Central Government.
 - **Annexure D** attached herewith contain the details of records which are to be destroyed with the approval of Board of Directors and/or Central Government, if required

(B) Documents to be made available on the website of the Company as required by the Companies Act, 2013 and the Listing Regulations

1. The Company is to maintain a functional website containing
 - the basic information about the Company,
 - All Information and/or documents as specified in the applicable provisions of Companies Act, 2013,
 - All Information and/or documents as specified in Regulation 46 (2) of the Listing Regulations,
 - All Information and/or documents mentioned in Part (II) of Annexure B of this policy, which are required to be made available on the website of the Company.

- All Information and/or documents as mentioned in Regulation 30 of the Listing Regulations on Material Events,
 - All Information and/or documents provided to/filed with stock exchanges.
2. The Company shall ensure that contents of the website are correct.
 3. Any change/update in the Information and/or Documents, available on the website under Regulation 46(2) of the Listing Regulations will be made within two working days from the date of such change in content.
 4. Information and/or Documents required to be made available under Regulation 30 of the Listing Regulations (the events or information which in the opinion of the Board of Directors is material) shall be made available on the website simultaneously with disclosure to Stock Exchanges.
 5. Information and/or Documents shall be arranged under proper heads and sub heads in such a manner that they can easily be located/ searched by the viewers, viz.
 - a) The information and/or documents may be arranged financial year wise with further segregation into four quarters of the financial year.
 - b) All policies etc. or the information/documents of a general nature can be clubbed together at one place.

AMENDMENTS TO THE POLICY

The Board of Directors can amend this Policy, as and when deemed fit. Any or all provisions of this Policy would be subject to revision/ amendment in accordance with the Rules, Regulations, Notifications etc. on the subject as may be issued by relevant statutory authorities, from time to time. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities are not 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.



ARCHIVAL POLICY

PURPOSE

As per provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure) Requirements, 2015 (“Regulations”), the company is required to disclose on its website all the events or information which in the opinion of the Board of Directors is material and which has been disclosed to stock exchanges, such disclosure shall remain hosted for a minimum period of 5 years and thereafter as per this Archival Policy.

This Archival Policy is for the purpose of identifying the retention period of events or information hosted on the Company’s website pursuant to the Regulations and under Securities Laws* as defined under the Regulations.

SCOPE AND EXCLUSIONS

This policy covers disclosure of all events or information which has been made to the Stock Exchanges by the Company and hosted on its website as per the provisions of the Regulations and Securities Laws.

This policy does not cover any events or information other than those specified under the Regulations and Securities Laws.

POLICY

The aforesaid events or information will be displayed on the website of the Company for a minimum period of five years or for such other period, if the period prescribed is more than five years by the aforesaid Regulations and/or Securities Laws.

After completion of the minimum period of five years or such other period as prescribed by the Regulations and/or Securities Laws the events or information will be archived by the company for further period of two years. Thereafter such events or information may cease to be displayed on the website of the Company.

The Policy is effective from 1 December 2015 and shall be placed on the website of the Company.

*”**Securities Laws**” means the Securities and Exchange Board Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, and the provision of the Companies Act, 1956 and Companies Act, 2013, and the rules, regulations, circulars or guidelines made thereunder.

CLASSIFICATION OF DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

S. NO.	RECORD TYPE	PLACE OF PRESERVATION
1.	Certificate of Incorporation and Memorandum and Article of Association	Registered office
2.	Register of Renewed and Duplicate Share Certificates	Registered office or the office of Registrar & Transfer Agent
3.	Certificate of change of name	Registered office
4.	Register of Charges	Registered office
5.	Register of Members along with the index	Registered office or the office of Registrar & Transfer Agent
6.	Minutes of proceedings of general meeting and resolutions passed by postal ballot, meeting of Board of Directors, creditors, committees of the Board and resolutions passed by Circulation.	Registered office
7.	Register u/s 186 of the Companies Act, 2013 (loan/ guarantee/ security or making an acquisition of securities)	Registered office
8.	Register u/s 187 of the Companies Act, 2013 (investment made or held by the company in any property, security or other asset)	Registered office

9.	Register u/s 189 of the Companies Act, 2013 (Register of contracts or arrangements in which directors are interested as per section 184 & 188 of the Act)	Registered office
10.	Register of Directors, Managing Director, Manager and Secretary	Registered office
11.	Register of Directors' Shareholding	Registered office
12.	Register of Transfer of Shares	Registered office
13.	Register of Transmission of Shares	Registered office
14.	Court Orders	Registered office
15.	Annual Audit Reports and Financial Statements	Registered office
16.	Correspondence, Property Deeds, Assessments & Licenses	Registered office
17.	Original Purchase/ Sale Deeds	Registered office



ANNEXURE-B

CLASSIFICATION OF DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTIONS

I. Mandated under Companies Act, 2013

S. NO.	RECORD TYPE	PLACE OF PRESERVATION
1.	Register of Deposits accepted or renewed	Registered Office
2.	Instrument creating charge or modification thereon	Registered Office
3.	Register of debenture holders or any other security holders along with the index	Registered Office
4.	Copies of all annual returns prepared under section 92 and copies of all certificates and documents required to be annexed thereto	Registered Office
5.	Register of Allotment	Registered Office
6.	All notices for disclosure of concern/ interest received u/s 184 of the Companies Act, 2013	Registered Office
7.	The attendance register of General, Board & Committee Meetings	Registered Office
8.	Office copies of Board Meeting Notices, Agenda, Notes on Agenda and other related papers of the company	Registered Office
9.	Office copies of general meeting Notices, scrutinizers report and other related papers of the company	Registered Office
10.	Any other register/documents required by any law, for the time being in force	Registered Office
11.	Books of Accounts	Registered Office
12.	Register of Proxies	Registered Office

II. Illustrative List of Documents Identified under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with preservation period of not less than eight years apart from Documents mentioned in Annexure A & Annexure B (Part I)

S. NO.	RECORD TYPE	PROVISION
1.	Compliance certificate (for compliance of Reg. 7(2) signed by Compliance officer & Share Transfer Agent.	within one month of end of each Half year
2.	Statement giving the number of investor complaints pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter.	within twenty one days from the end of each quarter
3.	Quarterly compliance report on corporate governance	within fifteen days from close of the quarter
4.	Prior intimation to stock exchange about the meeting of the board of directors	Within the time prescribed
5.	Disclosures of any material events or information	within the time prescribed
6.	Statement showing holding of securities and shareholding pattern separately for each class of securities	on a quarterly basis, within 21 days from the end of each quarter
7.	Statement of deviation(s) or variation(s) in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, for public issue, rights issue, preferential issue etc.	within the prescribed time on a quarterly basis
8.	Quarterly and year-to-date standalone/ consolidated financial results	within the prescribed time on a quarterly basis
9.	As part of financial results for the half year by way of a note a statement of assets and liabilities as at the end of the half-year	along with quarterly Financial Results
10.	Annual Report	within twenty one working days of it being approved and adopted in the annual general meeting

11.	Annual Information Memorandum	
12.	A certificate from a practicing company secretary, certifying that all certificates have been issued within thirty days of the date of lodgment for transfer, subdivision, consolidation, renewal, exchange or endorsement of calls/allotment monies.	within one month of the end of each half of the financial year
13.	Intimation of record date	Within the time prescribed
14.	Details regarding the voting results of general meetings	within forty eight hours of conclusion of its General Meeting
15.	Any and all kinds of filing to Stock Exchanges, viz. Press Release, Investors Presentation, etc.	Within the time prescribed

III. Other documents mandated under Companies Act, 2013 for preservation for a period of not less than eight years

S. NO.	RECORD TYPE
1.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means

IV. Other documents to be voluntarily preserved for a period of not less than eight years

S. NO.	RECORD TYPE
1.	Attendance slips for Annual/ Extraordinary General Meeting
2.	Dividend Payment Records and Dividend Reconciliation statement

V. Accounting and finance records including annual financial statement(s) for preservation for a period of not less than eight years

S. NO.	RECORD TYPE
1.	Accounts payable ledgers and schedules
2.	Accounts Receivable ledgers and schedules
3.	Annual Audit Records, including work papers and other documents that related to the audit
4.	Bank Statement and Cancelled Cheques
5.	Employee Expense Reports
6.	General Ledger
7.	Interim Financial Statement
8.	Notes Receivable ledgers and schedules
9.	Investments Records

VI. Tax records for preservation for a period of not less than eight years

S. NO.	RECORD TYPE
1.	Tax-Exemption Documents and related correspondence
2.	Excise Records
3.	Payroll Records
4.	Tax Bills, Receipts, Statements
5.	Tax Returns-income, Franchise, Property
6.	Tax work paper packages-Originals
7.	Sale Tax Records
8.	Annual information Returns-State and Central
9.	Service Tax Records

VII. Corporate Social Responsibility records to be preserved for a period of not less than eight years

S. NO.	RECORD TYPE
1.	Records on CSR Projects(including amount budgeted, spent and balance if any) projects undertaken and progress thereon



ANNEXURE - C

DOCUMENTS WITH PRESERVATION PERIOD OTHER THAN MENTIONED IN ANNEXURE A & B

S. NO.	RECORD TYPE	PERIOD
1.	Share certificate related books and documents	30 years
2.	Share certificates surrendered to company immediately be defaced by stamping or printing the word "cancelled" in bold letter)	3 years from the date on which they were surrendered
3.	Annual Plans and Budgets	3 years after the budget year is closed
4.	Security deposits receipts copies	3 years after termination of the contract
5.	Original Lease Agreements	3 years after expiration of the lease
6.	ROC Filings	5 years from the date of Filing
7.	Litigation Files	1 years after expiration of disposal of case



ANNEXURE - D

DESTRUCTION OF RECORDS WITH APPROVAL OF BOARD OF DIRECTORS AND/OR CENTRAL GOVERNMENT, IF REQUIRED

S. NO.	RECORD TYPE	WHEN TO BE DESTROYED	HOW TO BE DESTROYED
1.	Share certificates surrendered to the company	May be destroyed after expiry of 3 years from the date of surrender	under the authority of a resolution of the Board of Directors and in the presence of a person duly appointed by the Board in this behalf
2.	The attendance register of General, Board & Committee Meeting	May be destroyed after eight financial years	under the authority of a resolution of the Board of Directors and in the presence of a person duly appointed by the Board in this behalf
3.	Office copies of Notices, Agenda, Notes on Agenda and other related papers of the company	May be destroyed after eight financial years or as long as they remain current, whichever is later	under the authority of a resolution of the Board of Directors and in the presence of a person duly appointed by the Board in this behalf
4.	Office copies of general meeting Notices, scrutinizers report and other related papers of the company	May be destroyed after eight financial years	under the authority of a resolution of the Board of Directors and in the presence of a person duly appointed by the Board in this behalf