



POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS

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1. INTRODUCTION

This policy is in pursuance to the Regulation 9 and Regulation 30 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “Listing Regulations”), Shreyas Intermediates Limited (“the Company”) has adopted a policy namely “Policy on Preservation and Archival of Documents” (“the Policy”)

The Policy ensures that all the necessary documents and records of the Company are adequately protected, preserved and disposed-off as required under various statutes, laws, rules, regulations for the time being in force. The Policy also governs the archival of documents hosted on the website of the Company. The Policy creates an obligation on the employees of the Company for retention and preservation of documents which are required to be maintained.

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

2. DEFINITIONS

- 2.1 **“Act”** means the Companies Act, 2013, Rules framed thereunder and any amendments thereto
- 2.2 **“Applicable Law”** means any law, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed
- 2.3 **“Authorised Person”** means any person duly authorised by Managing Director.
- 2.4 **“Board”** means the Board of directors of the Company or its Committee
- 2.5 **“Books of Account”** as per Section 2(13) of the Companies Act 2013 includes records maintained in respect of—
- (i) all sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place;
 - (ii) all sales and purchases of goods and services by the company;
 - (iii) the assets and liabilities of the company; and
 - (iv) the items of cost as may be prescribed under section 148 in the case of a company which belongs to any class of companies specified under that section;

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- 2.6 **“Company”** means Shreyas Intermediates Limited.
- 2.7 **“Current Document(s)”** means any Document that has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.
- 2.8 **“Document”** as per section 2(36) of the Companies Act 2013 includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form;
- 2.9 **“Electronic Record(s)”** means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
- 2.10 **“Electronic Form”** means any contemporaneous 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.
- 2.11 **“Maintenance”** means keeping Documents, either physically or in Electronic Form.
- 2.12 **“Preservation”** means to keep in good order and to prevent from being damaged or destroyed.
- 2.13 **“Register”** means documents and records required to be maintained under:
- a. The Companies Act 2013 and Rules the
 - b. SEBI Regulation
 - c. Secretarial Standards
 - d. Any other law for the time being in force
- 2.14 **“Records”** means documentary evidence of past events or transactions.
- 2.15 **“Regulations”** means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

3. SCOPE

This Policy is intended to guide the Company and its officer on maintenance of any Documents, their preservation and disposal.

4. PRESERVATION AND ARCHIVAL OF DOCUMENTS

The Company shall maintain and preserve the documents either in physical or electronic mode as permitted by the applicable laws.

The documents of the Company shall be preserved in the following manner:

- 4.1 Documents mentioned in **Annexure A** shall be preserved and maintained perpetually by the Company subject to the modifications, amendments, additions or deletions or any changes made therein from time to time. Provided that the Company shall also preserve all such modifications, amendments, additions or deletions in the documents permanently.
- 4.2 Documents listed in **Annexure B** whose preservation shall be temporary in nature and shall be maintained in the following manner:
 - All such documents having preservation period of 8 (eight) years or period as per applicable laws, shall be preserved for such period as prescribed under the applicable laws but not less than 8 (eight) years.
 - All other documents for which the period of preservation is not prescribed under any laws shall be preserved for a minimum period of 8 (eight) years or any such specific period as the Company deems necessary.
 - In case of overseas Subsidiaries/entities, such Subsidiary/entity shall also comply with the requirements of local law for preservation documents, in addition to the requirements stipulated through this policy.
- 4.3 In line with the Company's Policy on Determination of Materiality of Events and as per the Regulations, the Company shall disclose all material events to the Stock Exchanges and ensure that such events or information as disclosed to the Stock Exchange/s shall be made available on the Company's website for a period of 5 (five) years and thereafter backup of the soft copy shall be maintained on local server for a period of 3 (three) years.

- 4.4 All departments of the Company shall ensure that the documents pertaining to their department are preserved as per the Policy. It shall be the duty of the Heads of Department (“HOD”) to ensure that they comply with the requirements of the Policy.
- 4.5 Any violation of this Policy by any employee may result in stringent action which may include immediate termination of employment as well. The Board of Directors at its own discretion may give an opportunity of being heard to any employee.
- 4.6 The backup be maintained on scheduled time and day of all documents pertaining to the period prior to one preceding financial on server, in good condition at least up to the minimum period specified for their maintenance / preservation. The said records shall also be maintained in such a manner that their retrieval is easy and quick.
- 4.7 The Company has identified a list of documents with their respective period of preservation, which is given as an annexure to this Policy. The list is illustrative and not exhaustive.

5. DISPOSAL AND DESTRUCTION OF DOCUMENTS

The documents listed in **Annexure B**, which no longer require any preservation may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents which are no longer required to be preserved as per the documents Preservation Schedule given under **Annexure B**. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of Records, to be kept by employees who are disposing of the documents in the format prescribed as **Annexure C**. The entries in the register shall be authenticated by the HOD of that department.

6. AMENDMENTS AND UPDATES

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.

Annexure-A
Documents whose preservation shall be permanent in nature

Sr. No.	Particulars
1.	Documents and information filed with ROC for Incorporation of the Company
2.	Common seal, certificate of incorporation and certificate of change of name, if any)
3.	Certificate for commencement of business, if any
4.	Memorandum of Association and Articles of Association as amended from time to time
5.	Agreements made by the Company with the Stock Exchanges and Depositories, etc.
6.	Minutes Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013 and the Regulation
7.	Cancelled Share certificates
8.	Licenses and permissions
9.	Order from Courts and any other regulatory authorities
10.	Statutory registers required to be maintained under various applicable laws
11.	Statutory forms except for routine compliance
12.	Any other documents as may be required to be maintained in terms of applicable law(s) and preserved from time to time
13.	Scrutinizers report

Annexure-B
Documents whose preservation is not permanent in nature

Sr. No.	Particulars	Preservation Period
1.	Annual Returns	8 years from the filing with the Ministry of Corporate Affairs
2.	Attendance Register of Board/ General Meeting	8 years
3.	Income tax papers	8 years from the end of Financial Year or completion of assessment under income tax, whichever is later
4.	Notices of General Meetings/ other such meetings and supporting documents all other	8 years from the date of meeting
5.	Employees Information Records	8 years after resignation/ separation
6.	Disclosure of interest by the Directors	8 Years
7.	Instrument creating a charge or modification	8 Years
8.	Books of accounts and financial statements etc.	8 Years
9.	Any other important documents including tax filling and papers, project documents and any other such documents and papers.	8 Years

Annexure-C
Specimen format of the register of documents disposed-off / destroyed

Particulars of document along with provision of law	Date and mode of destruction	Initials of the authorized person