

# **ATHARV ENTERPRISES LIMITED**

## **POLICYFORPRESERVATIONOFDOCUMENTS**

**[Pursuant to Regulation 9 of the Securities and Exchange Board of India  
(Listing Obligations and Disclosure Requirements) Regulations, 2015]**

### **I. INTRODUCTION:**

SecuritiesandExchangeBoardofIndia(ListingObligationsandDisclosureRequirements)Regulations , 2015 require every Listed Company to frame a policy for providing framework foradequate protection and preservation of the documents of the Company as per the applicablestatutoryrequirements re-produced asunder:

#### ***“Regulation9:PreservationofDocuments***

*The listed entity shall have a Policy for preservation of documents, approved by its board of directors,classifyingtheminatleasttwocategoriesasfollows-*

*(a) Documentswhosepreservationshallbepermanentinnature;*

*(b) Documents with preservation period of not less than eight years after completion of the relevanttransactions: Provided that the listed entity may keep documents specified in clauses (a) and (b) inelectronicmode.”*

The Board may amend this Policy from time to time as they may deem fit and/or to incorporateanysubsequentamendment(s)/modification(s)intheListingRegulationswithrespecttomatterscoveredunderthisPolicyorotherwise.

### **DEFINITIONS:**

- **“Act”** means the Companies Act, 2013 & rules made thereunder or any modification(s)thereofasamendedfromtime to time.
- **“ApplicableLaw”**meansanylaw,rules,circulars,guidelinesorstandardsissuedbySecuritiesandExchangeBoardofIndia,MinistryofCorporateAffairs,TheInstituteofCompanySecretaries of India or any statutory authority of India under which the preservation of thedocumentshasbeenprescribed.
- **“Board of Directors”** or **“Board”** means the Board of Directors of Atharv Enterprises Limited,asconstituted/re-constituted fromtimeto time.
- **“Listing Regulations”** means Securities and Exchange Board of India (Listing Obligations andDisclosureRequirements)Regulations,2015oranymodification(s)thereofasamendedfromtime to time.
- **“Policy”**or**“thisPolicy”**meansPolicyforPreservationofDocuments.
- **“StockExchanges”**meansthestock exchanges where theCompany’ssecuritiesarelisted.
- **“SEBI”**meansSecuritiesandExchangeBoardofIndia.
- **“Documents”** refers to papers, notes, agreements, notices, advertisement, 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, whetherissued, sent, the time being in or otherwise, maintained on paper or in electronic form receivedor kept in pursuance of the Act or under any other law for and does not include multiple oridentical copies.

- “**Preservation**” means maintenance of Documents, files and records in usable form in good order and to prevent them from being altered, damaged or destroyed.

## **II. OBJECTIVE OF THE POLICY**

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

- (a) to be preserved permanently; and
- (b) to be preserved for a period of not less than 8 (eight) years after completion of the relevant transactions.

## **III. PRESERVATION OF DOCUMENTS:**

- a) Documents as per “*Annexure A*” and those which are required to be maintained under various Acts/Rules/Regulations applicable to the Company shall be maintained and preserved as per the provisions contained therein.
- b) The Documents Preservation Schedule is annexed herewith as “*Annexure A*” for the guidance of the concerned departments of the Company.
- c) It shall be the responsibility of the concerned head of department to keep the annexed Documents Preservation Schedule updated from time to time to ensure that it is in compliance with the various Acts/Rules/Regulations applicable to their respective Departments and for this purpose, they shall communicate any changes desired in the above mentioned Schedule to the Company Secretary.
- d) In case of any inconsistency in the annexed Documents Preservation Schedule and the provisions of various Acts/Rules/Regulations applicable to the Company, such provisions shall prevail.
- e) The documents mentioned above can be maintained by the Company in physical or electronic or digital mode, if permitted under the applicable Acts/Rules/Regulations.
- f) The concerned head of department shall keep in his custody the documents which are of important and/or confidential nature and list of the same shall be maintained in a Register to be kept in his/her custody and he/she shall be responsible for the preservation of the same. The said documents along with the Register shall be handed over by him/her to the successor in the event of such head of department leaving the Company/Department.

## **IV. DESTRUCTION OF DOCUMENTS:**

- a. After the expiry of the preservation period specified in the annexed Documents Preservation Schedule, such documents which are no longer required may be destroyed by the concerned department after obtaining prior approval of Managing Director of the Company. The records of the documents destroyed shall be maintained by the concerned department and shall be produced whenever required by the concerned authority/auditors.

- b. 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.
- c. In case any specific procedure is prescribed under applicable Act/Rule/Regulation for destruction of documents, the same shall be followed by the Company.
- d. Where the Company has been served with any Notice requisitioning documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed-off finally.
- e. The Company shall maintain a register wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Secretary or such other person as may be authorized by the Board for the purpose. Inspection of this register is restricted.

**V. ARCHIVAL OF DOCUMENTS:**

Documents mentioned in the annexed Documents Preservation Schedule which are not required regularly can be archived by the concerned department in the following manner:

- a) Documents to be archived should be kept in the storage locations earmarked by the Company for the purpose in secured place or cupboard having access only by the authorized personnel. If considered appropriate, services of external archival agencies may be utilized;
- b) Documents should be boxed and the box should be labelled with the reference number and list of the files/documents. List of documents contained in the box should be kept inside the Box and shall also be kept by the concerned department;
- c) Documents should be stored in a way that preserves their integrity and readability and restricts access to authorized personnel only;
- d) The medium used to store documents shall be such that those documents remain complete and legible throughout the required period of retention and can be made available to the Auditor or Regulatory Authorities upon request;
- e) The concerned department head should maintain a record of documents archived, box reference number and storage location; and
- f) Electronic records i.e., e-mails, files etc. should be archived as per IT Policy of the Company.

**VI. 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 by the Company.

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

**VII. LIMITATION AND AMENDMENT:**

In the event of any conflict between the provisions of this Policy and of the Companies Act,2013 (and the rules framed thereunder) or the Regulations or any other statutory enactments,rules, the provisions of such Act or Regulations or statutory enactments, rules shall prevail overthis Policy. Any subsequent amendment / modification in the Regulations, Companies Act,2013 (and the rules framed thereunder) and/or applicable laws in this regard shall be deemed tobe covered under this Policy.

**VIII. DISCLOSURES:**

This Policy will be communicated to all operational employees and other concerned persons of the Company and be disclosed on the Company's website.

**ANNEXURE A**  
**DOCUMENTS PRESERVATION SCHEDULE**

<b>Sr. No</b>	<b>Type of Document/Seal</b>	<b>Preservation Period</b>	<b>Concerned Department</b>
1	All Documents and Information as originally filed with the Registrar of Companies for Incorporation of Company.	Permanent	Secretarial
2	Certificate of Incorporation, Certificate of Change in Name etc. Memorandum and Article of Association of the Company.	Permanent	Secretarial
3	Register of Renewed and Duplicate Share Certificate	Permanent	Secretarial
4	Books and documents relating to the issue of share certificates including blank forms of share certificates	Thirty Years. But in case of disputed cases, permanently.	Secretarial
5	Statutory Registers & Minutes	Permanent	Secretarial
6	Register of Members	Permanent	Secretarial
7	Index of Members	Permanent	Secretarial
8	Annual Audit Reports and Financial Statements	Permanent	Secretarial
9	Annual Returns	8 Years	Secretarial
10	Attendance Register	8 Years	Secretarial
11	Office copies of Notice of Board Meeting/Committee Meeting, Agenda, Notes on Agenda and other related papers	8 Years	Secretarial
12	Office copies of Notice of General Meeting and related papers	8 Years	Secretarial
13	Board Agenda and supporting documents	8 Years	Secretarial
14	Insurance Policies	4 Years	Finance & Accounts
15	Tax Exemption and Related documents	Permanent	Finance & Accounts
16	Bank Statement	4 Years	Finance & Accounts
17	Investment Records	8 Years	Finance & Accounts
18	Journal Entries support data	8 Years	Finance & Accounts

19	Books of Accounts, Ledgers and Vouchers	8 Years from the end of Financial Year or completion of Income Tax Assessment whichever is later	Finance & Accounts
20	Tax Deducted at Source Records	8 Years from the end of Financial Year or completion of Income Tax Assessment whichever is later	Finance & Accounts
21	Income Tax papers	8 Years from the end of Financial Year or completion of Income Tax Assessment whichever is later	Finance & Accounts
22	Service Tax papers	8 Years from the end of Financial Year or completion of Income Tax Assessment whichever is later	Finance & Accounts
23	Court Orders	Permanent	Legal
24	Original Property Purchase and Sale Agreement	Permanent	Legal
25	Legal Memoranda and opinion including subject matter files	3 Years after the closure of matter	Legal
26	Litigation files	3 Years after the closure of matter	Legal