

S Chand And Company Limited
(Policy on Preservation of Documents)

I. INTRODUCTION

The Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “Listing Regulations”) requires a Listed Company to formulate a policy on Preservation of Documents. Pursuant to the Listing Regulations and Companies Act, 2013, the policy on Preservation of Documents has been approved by the Board of Directors (“Board”) of S Chand And Company Limited in their meeting held on September 19, 2016 with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation. The Archival Policy as referred to in Regulation 30 (8) of the Listing Regulations forms part of this Policy.

II. OBJECTIVE OF THE POLICY

The objective of this Policy is to classify the documents, records and registers of the Company into two categories:

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

Provided that the Company may keep documents specified in clauses (i) and (ii) in electronic mode.

Further Regulation 30 (8) of the Listing Regulations also refers to an archival policy as per which all events or information which has 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 must 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.

III. POLICY

III.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. Documents whose preservation shall be permanent in nature:

All those documents which are required to be preserved permanently in accordance with the provisions of applicable laws as may be applicable on the Company from time-to-time shall be preserved permanently. Details of documents whose preservation shall be permanent in nature is listed in **Annexure–A**.

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

All those documents which are required to be preserved in accordance with the provisions of applicable laws for a period of not less than eight years after completion of the relevant transactions shall be preserved accordingly. Detail of documents with preservation period of not less than eight years after completion of the relevant transactions is listed in **Annexure–B**.

3. *Documents with preservation period other than those mentioned in (2) above :*

All those documents which are required to be preserved in accordance with the provisions of applicable laws for a preservation period other than those mentioned in 1 & 2 above shall be preserved accordingly.

4. *Documents of special nature*

The Company should also take steps to ensure that records of special nature are preserved according to specific needs and, if required, beyond the prescribed period. Also, in case of statutory records, care should be taken to maintain and preserve the records in accordance with the specific guidelines/instructions, if any, by the issuing authority.

(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 as mentioned in Regulation 30 of the Listing Regulations on Material Events,
- all other Information and/or documents as required under Listing Regulations,

2. The Company shall update any change in the content of its website within two working days from the date of such change in content.

3. Information and/ or Documents that need to be made available under Regulation 30 of the Listing Regulations shall be made available on the website simultaneously with disclosure to Stock Exchanges.

4. The information and/or documents uploaded on the website shall be available for current financial year and for the preceding five financial years.

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:

- The information and/or documents may be arranged financial year wise with further segregation into four quarters of the financial year.
- All policies etc. or the information/ documents of a general nature can be clubbed together at one place.

III.2- Archival of Documents mentioned in Clause (A) & (B) of Clause III.1

Documents mentioned in sub clause (A) & (B) of Clause III.1 above shall be maintained/ preserved in the following manner:

Documents maintained in physical form:

1. All information and/or documents pertaining to current financial year and for one preceding financial year shall be kept handy and maintained in such a manner that their retrieval is easy and quick.
2. All documents pertaining to the period prior to one preceding financial year, shall be kept in good condition at least up to the minimum period specified for their maintenance / preservation in Annexures attached hereto. The said records be also maintained in such a manner that their retrieval is easy and quick.

Documents maintained in electronic form:

1. All documents pertaining to current Financial year and for one preceding financial year shall be maintained on server and Backup be maintained on scheduled time and day. The documents shall be maintained in such a manner that their retrieval is easy and quick.
2. Back up of all documents pertaining to the period prior to one preceding financial year shall also be maintained on server, in good condition at least up to the minimum period specified for their maintenance / preservation. The said records be also maintained in such a manner that their retrieval is easy and quick.

Documents made available on the website of the company:

After the expiry of time mentioned in Clause III.1 (B) (5) of this policy (i.e. five financial years preceding the current financial year), the information and/or document shall be removed from the main website. The Backup of said information and/or document which is removed from the main website shall be maintained/ preserved in the server for a minimum period of 3 years and after expiry of this period of 3 years the backup may be permanently removed from the server.

IV. DISPOSAL AND DESTRUCTION OF RECORDS

After the expiration 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.

V. AMENDMENTS TO THE POLICY

The Board of Directors shall review the policy on a periodic basis and shall 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 applicable laws on the subject as may be issued by relevant statutory authorities, from time to time.

Annexure-A

S. No.	Documents
1.	Certificate of Incorporation
2.	Memorandum and Articles of Association
3.	Agreements made by the Company with Stock Exchanges, Depositories, etc.
4.	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
5.	Register and Index of Members, debenture-holders, if any or other security holders, if any
6.	Register of Contracts as per Companies Act, 2013
7.	Register of Charges as per Companies Act, 2013
8.	Register of Investments as per Companies Act, 2013
9.	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
10.	Authorization / licenses obtained from any statutory authority
11.	Policies of the Company framed under various regulations
12.	Register of disposal of records
13.	Such other records as may be required under applicable laws from time to time

Annexure-B

S. No.	Documents
1.	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2.	Annual Returns as per Companies Act, 2013
3.	Register of Deposits as per Companies Act, 2013
4.	Register of Allotment (from the date of each allotment) as per Companies Act, 2013
5.	Annual financial statements including: - Annual accounts - Directors report - Auditors report
6.	Books of accounts including Vouchers / Voucher register as defined under the Companies Act, 2013
7.	Income Tax Returns filed under Income Tax Act, 1961
8.	All notices in form MBP – 1 received from Directors and KMPs along with any amendment thereto
9.	Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013
10.	Copy of newspaper advertisement or publications
11.	Compliance Reports received from any statutory authority
12.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means
13.	Disclosure/Return filled under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015