

# SWASTIKA INVESTMART LIMITED

## POLICY FOR PRESERVATION OF DOCUMENTS

### 1. INTRODUCTION:

The Board of Directors of Swastika Investmart Limited (“the Company”) has adopted this policy on Preservation of Documents (“this Policy”).

This policy is prepared in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**Listing Regulations**”).

### 2. OBJECTIVE:

This Policy contains guidelines for identifying Documents (defined later) that need to be maintained, the period of preservation of such Documents and its destruction/disposal. This Policy aims to provide efficient and systematic control on the periodicity and destruction of business related Documents.

### 3. DEFINITIONS:

“**Documents**” shall mean all papers, records, files, books, tapes, electronic storage devices including data in computer systems, created or retrieved and maintained by the Company or person pursuant to the transactions of the business or the conduct of affairs and kept as evidence of such activity and the like, as required to be maintained under any law or regulation for the time being in force.

“**Preservation**” is maintenance of documents, files and record in usable form.

“**Document keeping**” means making and maintaining complete, accurate and reliable evidence of business transactions in the form of recorded information.

### 4. SCOPE:

This policy is applicable to all departments of the Company. It ensures that the Company maintains both electronic and physical documents as per various statutory requirements and is subject to the same degree of confidentiality and care.

### 5. PERIODICITY OF PRESERVATION OF DOCUMENTS :

The below guidelines shall be followed for proper preservation of documents:

#### A. DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE:

The documents of a permanent nature (listed in **Annexure 1**) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

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Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company

### **B. DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTION:**

The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in **Annexure-2**) shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years

Provided further that the Company may keep the documents as specified above in an electronic mode

### **6. ROLES & RESPONSIBILITIES**

The respective Departmental Heads of the Company shall be responsible for maintenance and preservation of documents and for monitoring the implementation of this policy.

### **7. DESTRUCTION OF DOCUMENTS**

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under any instructions approved by the Department Head(s). Destruction of documents as a normal administrative practice will also be followed for the records which are duplicate/unimportant/irrelevant.

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 Department Head for the purpose. Inspection of this register is restricted.

This applies to both Physical and Electronic Documents.

### **8. REVIEW OF THE POLICY:**

The Policy shall be reviewed as and when required to ensure that it meets the objectives of the Statutory Provisions and remains effective.

This Policy shall be reviewed periodically and may be amended by the Board of Directors of the Company, as may be deemed necessary.

### **9. INTERPRETATION:**

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In case of any conflict between the provisions of this Policy and of Statutory Provisions, the Statutory Provisions shall prevail over this Policy. Any subsequent amendment/ modification in the Statutory Provisions shall automatically apply to this Policy. In case of any clarification required with respect to this Policy, kindly contact the Company Secretary of the Company.

### ANNEXURE I

| Documents whose preservation shall be permanent in nature |   |
|---|---|
| S. No.  | Nature of Documents   |
| 01  | Certificate of incorporation  |
| 02  | Certificate of change of name (if any)  |
| 03  | Minutes of General Meeting, Board and Committee Meetings  |
| 04  | Statutory Registers required under applicable laws  |
| 05  | Memorandum and Articles of Association of the Company as amended from time to time  |
| 06  | Consent and Resignation Letters received from the Directors and KMPs  |
| 07  | Disclosure made under SEBI Insider and Takeover Regulations and the SEBI (LODR) Regulations, 2015 to the Stock Exchange from time to time                                 |
| 08  | Agreement with the Share Transfer Agent, Depository etc.  |
| 09  | Letter of offer related to public issue, right issue, further issue, buyback etc  |
| 10  | Central Government approvals received, if any   |
| 11  | Material agreements & contracts, if any   |
| 12  | Orders issued by Courts/Statutory bodies  |
| 13  | Any other document as may be required to maintain permanently in terms of applicable law(s), maintained and preserved or as may be decided by the Board from time to time |

### ANNEXURE II

| Documents with preservation period of not less than eight years after completion of the relevant transactions |   |
|---|---|
| S. No.  | Nature of Document  |
| 01  | Notice of the Board Meeting given to the Stock Exchange for considering those matters for which pre-intimations are required to be submitted to the Stock Exchange. |
| 02  | Intimation of date of Book Closure or record dates for various purposes as may be decided by the Company from time to time.   |
| 03  | Quarterly, half-yearly and annual financial results of the Company.   |
| 04  | Quarterly Shareholding Pattern including details for pledge of shares and any changes therein.  |
| 05  | Results of e-voting, General Meeting, Postal ballot etc.  |
| 06  | List of unpaid dividend to the shareholders   |
| 07  | Changes in the constitution of the Board of Directors, KMP, Compliance  |

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|    | Officer, Auditors, Secretarial Auditors and Share Transfer Agent.  |
| 08 | Any price sensitive information given or provided to the stock exchange under Regulation 30 of SEBI (LODR) Regulations, 2015 |
| 09 | Corporate Governance Report submitted to the Stock Exchange on quarterly, half-yearly and annual basis.                      |
| 10 | Details of company received and resolved by the Company  |
| 11 | Recommendation and payment of dividend to the shareholders   |
| 12 | Books of Accounts  |
| 13 | Annual Return(s)   |
| 14 | Non-Statutory Registers/Documents  |
| 15 | Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time. |

\*\*\*\*\*End\*\*\*\*\*