

# **AASWA TRADING AND EXPORTS LIMITED**

## **Policy for Preservation and Archival of Documents**

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*[Pursuant to Reg. 9 and 30(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015]*

### **INTRODUCTION**

The Securities and Exchange Board of India ('SEBI') vide its Notification dated 2<sup>nd</sup> September 2015 issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations'). This policy is framed to ensure compliance with Regulation 9 and 30(8) of the Listing Regulations and the applicable provisions of the Companies Act, 2013.

### **PURPOSE**

The purpose of this Policy is to ensure that necessary records and documents of the Company are adequately protected and maintained and to further ensure that the records which are no longer required by the Company are discarded at the proper time. This Policy also provides guidelines concerning the length of time for which official records should be retained under ordinary business circumstances, as well as the steps that the Company should take in the event of any pending or imminent government (central, state or local) investigation, audit or proceeding, or any civil or criminal lawsuit involving the Company.

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.

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

### **PRESERVATION OF DOCUMENTS**

#### **(A) Preservation of Documents with Specific Reference to the Companies Act, 2013 and SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015**

1. The documents whose preservation shall be permanent in nature:  
**Annexure 1** of this policy contains the details of documents whose preservation shall be permanent in nature.
2. Documents with preservation period of not less than eight years after completion of relevant Transactions:  
**Annexure 2** of this policy contains the details of documents with preservation period of not less than eight years from the end of the financial year to which the transactions pertains.

3. Documents with preservation period other than those mentioned at (2) above:  
**Annexure 3** of this policy contains the details of documents with preservation period other than those mentioned at (2) above.

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

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 The Companies Act, 2013.
- All information and/or documents as specified in Regulation 46 (2), to the extent applicable, of the Listing Regulations.
- All information and/or events as disclosed to stock exchanges in terms of Regulation 30 of the Listing Regulations.

The information and/or documents uploaded on the website pursuant to Regulation 30 of the Listing Regulations shall be hosted on the web site for a minimum period of five (5) years.

**ARCHIVAL OF DOCUMENTS**

Documents mentioned in sub-clause (A) & (B) of Clause 3.1 above shall be maintained / preserved in the following manner:-

**Documents maintained in Physical Form:**

- (a) 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.
- (b) 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:**

All documents which are pertaining to current financial year and for one preceding financial year may be maintained on server and if possible, backup may be maintained at least every week on scheduled time and day. Back up of all documents pertaining to the period prior to one preceding financial year may 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 manner that their retrieval is easy and quick.

**Documents made available on the website of the Company:**

After the expiry of five (5) financial years the information and/or events disclosed to the stock exchanges in terms of Regulation 30 of the Listing Regulations and hosted on the web site shall be removed from the main website. However, the backup of said information and/or document which is removed from the main website may be maintained / preserved in the server for a minimum period of 3 years after which the backup may be permanently removed from the server.

### **Destruction of Documents**

This policy establishes retention or destruction schedules for specific categories of records in order to ensure legal compliances, and also to accomplish other objectives including cost management.

Provided that there is a general exception to any stated destruction schedule as follows:-

If it is believed that Company records are relevant to litigation or potential litigation (i.e. a dispute that could result in litigation) then those records must be preserved until the respective Department Head or Legal Consultants or Advocates involved determine that the records are no longer needed which would be approved by the Key Management Personnel(s).

After the expiry of minimum period as mentioned in Annexures (or any further period decided by the Company) for maintaining or preserving the document, the person responsible to maintain the said records shall arrange to destroy the said records of the Company after obtaining approval of Key Management Personnel or any other officials / person authorised by the Board of Directors.

A Register of Documents Disposed / Destroyed as per "**Annexure 4**" shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of approvals by Key Management Personnel or any other officials / person authorised by the Board of Directors, date of disposal / destruction and the mode of destruction. The entries in the register shall be authenticated by the Authorised Official / Person.

### **INTERPRETATION**

In any circumstance, where the terms of this policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the law, rule, regulation or standard will take precedence over these policies and procedures until such time as this policy is changed to conform to the law, rule, regulation or standard.

### **AMENDMENTS TO THE POLICY**

The Board of Directors is authorised to make such alterations or amendments to this Policy, as considered appropriate, subject, however, to the condition that such alterations / amendments shall be in consonance with the provisions of the applicable Acts and Regulations.

The aforesaid policy has been approved at the meeting of the Board of Directors of the Company held on 6<sup>th</sup> February, 2016.

**ANNEXURE – 1**  
**DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE**

Sr. no.	Documents	Applicable Provisions
1	Copies of all documents and information as originally filed under section 7(1) (incorporation) under the Companies Act, 2013.	Section 7(4) of the Companies Act, 2013
2	Register of Renewed and Duplicate Share Certificates	Rule 6(3) of Companies (Share Capital and Debentures) Rules,
3	Share Certificate blank forms and related books and documents related to issue of share certificates – Disputed Cases	Rule 7(3) of Companies (Share Capital and Debentures) Rules, 2014
4	Register of Charges	Rule 10(4) of Companies (Registration of Charge) Rules, 2014
5	Register of Members along with index	Rule 15(1) of the Companies (Management and Administration ) Rules, 2014
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	Rule 25(1)(d) of the Companies (Management and Administration ) Rules, 2014 and Secretarial Standards, 2015- 1 & 2 – clauses 8.1 and 18.1
8	Register u/s 186 of the Companies Act, 2013 (loan / guarantee / security or making an acquisition of securities) Rules.	Rule 12(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
9	Register u/s 187 of the Companies Act, 2013 (Investment held in the name of any other person).	Rule 14(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
10	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 Companies Act, 2013.	Rule 16(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
11	Any other Register or Documents required to be preserved by any other law for the time being in force.	All laws and enactments other than Companies Act, 2013.
12	Books and papers of amalgamated company	Section 239 of the Companies Act, 2013

**ANNEXURE – 2**

**DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF 8 (EIGHT) FINANCIAL YEARS OF THE RELEVANT TRANSACTIONS**

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**A) Mandated under the Companies Act, 2013**

<b>Sr. no.</b>	<b>Documents</b>	<b>Applicable Provisions</b>	<b>Period of Preservation</b>
1	Register of Deposits accepted or renewed	Rule 14(3) of the Companies (Acceptance of Deposits) Rules, 2014	8 years from the financial year in which the latest entry is made in the register
2	Instrument creating charge or modification thereon	Rule 10(4) of Companies (Registration of Charge) Rules, 2014	8 years from the date of satisfaction of charge by the Company
3	Register of debenture holders or any other security holders along with the index.	Rule 15(2) of the Companies (Management and Administration) Rules, 2014	8 years from the date of redemption of debentures or securities.
4	Copies of all annual returns prepared under Section 92 of the Companies Act, 2013 and copies of all certificates and documents required to be annexed thereto.	Rule 15(3) of the Companies (Management and Administration) Rules, 2014	8 years from the date of filing with the Registrar of Companies
5	Foreign Register of debenture holders or any other security holders (if applicable).	Rule 15(4) of the Companies (Management and Administration) Rules, 2014.	8 years from the date of redemption of such debentures or securities
6	All notices for disclosure of concern / interest received u/s 184 of the Companies Act, 2013.	Rule 9(3) of the Companies (Meetings of Board and its Powers) Rules, 2014.	8 years from the end of the financial year to which it relates.
7	The attendance registers of Board and Committee Meetings	4.1.7 of Secretarial Standards - 1, 2015.	8 financial years.
8	Office copies of Board Meeting Notices, Agenda, Notices on Agenda and other related papers of the Company.	8.2 of Secretarial Standards-1, 2015.	As long as they remain current or for 8 financial years, whichever is later.
9	Office copies of General Meeting Notices,	18.2 of Secretarial Standards-2, 2015.	As long as they remain current or for 8 financial

	Scrutinizer's Report and other related papers of the Company.		years, whichever is later Permanent.
10	Books of Accounts	Section 128 (5) of the Companies Act, 2013	Period not less than 8 financial years immediately preceding a financial year.

**B) Documents under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Sr. no.	Documents	Reg. No.	Period of Preservation
1	Compliance Certificate for compliance of Reg. 7(2) signed by Compliance Officer and Share Transfer Agent	7 (3)	8 Financial years.
2	Statement of Status of Investor Complaints received and resolved during a quarter	13(3)	8 Financial years.
3	Quarterly Compliance Report on Corporate Governance	27(2)	8 Financial years.
4	Prior intimation to stock exchange about the meeting of the Board of Directors	29	8 Financial years.
5	Disclosure of any material events or information	30	8 Financial years.
6	Statement of showing holding of securities and shareholding pattern separately for each class of securities	31	8 Financial years.
7	Statement of deviation(s) or variation(s) in the use of proceeds from the objects stated in the other document or explanatory statement to the notice for the general meeting, for public issue, rights issue, preferential issue	32	8 Financial years.
8	Quarterly and year-to-date financial results	33	8 Financial years.
9	Statement of Assets and Liabilities as part of financial results, as at the end of half year	33(3) (f)	8 Financial years.
10	Annual Report	34	8 Financial years.
11	Annual Information Memorandum	35	8 Financial years.
12	Certificate from Practising Company Secretary certifying that all share certificates have been issued within 30 days of their lodgement after transfer, sub-division, etc	40 (9)	8 Financial years.
13	Intimation of record date	42	8 Financial years.
14	Details regarding voting results of General Meetings	44	8 Financial years.
15	Any and all kinds of filing to Stock Exchange, viz., Press Release, Investor Presentation, etc.		8 Financial years.

**ANNEXURE – 3**

**DOCUMENTS WITH PRESERVATION PERIOD OTHER THAN THOSE MENTIONED IN ANNEXURES 2 & 3**

<b>Sr. no.</b>	<b>Documents</b>	<b>Applicable Provisions</b>	<b>Period of Preservation</b>
1	Share Certificate blank forms and related books and documents related to issue of share certificates (other than disputed cases)	Rule 7(3) of Companies (Share Capital and Debentures) Rules, 2014	30 Years
2	Share Certificates surrendered to Company immediately be defaced by stamping or printing the word 'cancelled' in bold letter.	Rule 7(3) of Companies (Share Capital and Debentures) Rules, 2014	3 years from the date on which they were surrendered.

**ANNEXURE – 4**

**THE FORMAT OF THE REGISTER OF DOCUMENTS DISPOSED / DESTROYED**

<b>Particulars of Document Along with Provision of Law</b>	<b>Date and Mode of Destruction</b>	<b>Date of Approval by KMP or authorised person</b>	<b>Initials of the Authorised Person &amp; Date</b>