

**SHAPOORJI PALLONJI AND COMPANY PRIVATE LIMITED**  
CIN: U45200MH1943PTC003812

**POLICY FOR PRESERVATION OF DOCUMENTS**

## **POLICY FOR PRESERVATION OF DOCUMENTS**

*(Pursuant to Regulation 9 of SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015*

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### **INTRODUCTION:**

The Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015 requires every listed entity to have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories as follows-

- (a) documents whose preservation shall be permanent in nature ;
- (b) documents with preservation period of not less than eight years after completion of the relevant transactions:

The Companies Act, 2013 (“the Act”) and the Rules thereunder also mandates the Company to maintain certain types of corporate records, usually for a specified period of time.

Shapoorji Pallonji And Company Private Limited (“the Company”) has raised funds by listing its Non - Convertible Debentures (“NCDs”) on the wholesale debt segment of the BSE Limited.

This Policy is framed in accordance with the Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015. This policy shall be applicable to the Company with immediate effect and shall be operational till the NCDs are listed with the Stock Exchange(s).

### **OBJECTIVE:**

The objective of the Policy is to establish a framework for classifying documents, records and registers of the Company for the purpose of preservation.

The purpose of this Policy is also to guide employees of the Company in understanding their obligations in retaining physical documents and electronic documents’. The policy is formulated to manage the Company’s information in a structured manner, to retain information for as long as it has a business purpose, to satisfy statutory or regulatory requirements, and to protect information which is vital to the Company.

The Company understands the importance of document preservation and has suitably framed the policy to ensure ease of access, retrieval and authentication of records and documents maintained in physical or electronic mode as adopted by the Board.

### **DEFINITIONS:**

‘**Company**’ means ‘Shapoorji Pallonji And Company Private Limited’

‘**Document**’ 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;

**‘Electronic Form’** w.r.t information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device in possession of the Company or Company having control over access to it.

**‘Electronic Record’** means electronic record as defined under clause (1) of sub-section (1) of Section 2 of the Information Technology Act, 2000

**‘Policy’** means the Policy for Preservation of Documents in accordance with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

### **SCOPE AND APPLICABILITY:**

This policy covers all information created, received, managed and retained by the Company including all its units and divisions, hard copy and electronic records including data on the Internet and Intranet sites, databases and emails.

Information, under this policy, includes all hard copy and digital information created or received in connection with the business of the Company including originals and copies of correspondence, recordings, work papers, video tapes, photographs, product specifications, reports, emails, web pages, etc.

This policy extends to all locations of the Company. Particular departments, units or divisions may develop supplemental policies applicable to their specific departments, units or divisions to meet regulatory requirements.

In the event of any discrepancy arising between an existing rule of law and newly enacted rule, law, regulation, standard etc., such newly enacted law, rule, regulation or standard shall prevail over this Policy from the date of its enforcement until such time this Policy is changed, to conform to the new law, rule, regulation or standard.

### **PRESERVATION OF DOCUMENTS:**

The documents shall be preserved in the manner as stated below:

| <b>Type of Documents</b>  | <b>Period of preservation</b> |
|---|-------------------------------|
| Documents evidencing registration/incorporation of the Company/change of name etc. and Constitution documents such as Memorandum and Articles of Association. | Permanently                   |
| Statutory Registers, Minutes book   | Permanently                   |
| Documents relating to issue/allotment of securities (Prospectus, Letter of Offer, Register of Allotment, etc.).   | Permanently                   |
| Court Orders relating to amalgamations/mergers/de-mergers etc. and approval of Central/State Governments.   | Permanently                   |
| Various filings made with Registrar of Companies, stock exchange(s), Reserve Bank of India or any other statutory authority(ies)                              | Permanently                   |
| Various policies adopted by the Board of Directors.   | Permanently                   |
| Approvals / Permissions / Consents for carrying out any   | Permanently                   |

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| Activity/Business.   |  |
| Legal opinions, Power of attorneys, Authority Letters, orders/judgments/ awards of the court /tribunal /authorities.   | Permanently  |
| Documents relating to any property owned by the Company.   | Permanently  |
| Intellectual property Rights documents shall include, but not be limited to copyrights, trademarks, patents, and industrial Designs. Intellectual property rights documents that are owned by the Company.                                 | Permanently  |
| Original signed Financial Statements and Annual Return prepared under the Companies Act, 1956/2013.  | At least for 8 financial years   |
| Any other statutory documents not covered above.   | For eight financial years.   |
| Notices and Agenda of the Board Meeting/Annual General Meeting/Extra Ordinary General Meeting and Attendance Registers of Board/committee meetings, declarations from Directors etc.   | For eight financial years.   |
| Books of Accounts of the Company.  | For eight years after completion of the relevant financial year.   |
| Contracts entered into by the Company from time to time.   | For eight years after the expiry of the term of the contract.  |
| Documents relating to legal cases and litigation relating to the Company.  | For eight financial years after completion of the legal proceedings.   |
| Taxation Documents including documents concerning tax assessment, tax filings, tax returns, proof of deductions, Challans, appeals preferred against any claim made by the relevant tax authorities.                                       | For eight financial years or till completion of assessment whichever is later.   |
| HR Documents including records or Documents relating to recruitment, employment and personnel information, remuneration, entitlements, performance review, action taken by or against any employee, complaints by or against any employee. | Till such time the person is in employment with the Company and thereafter for a period as per HR Policy of the Company. |
| Licenses obtained by the Company.  | Eight financial years from the date of expiry / termination of the License.  |

Notwithstanding the general guidelines, care should be taken by the respective departments to ensure that records of special nature such as unsatisfied claims by or against the Company, suits pending in courts, tribunals, quasi-judicial for other mediation and alternate dispute fora, industrial disputes, etc. are preserved according to specific needs and even beyond the prescribed period.

Also, in the case of statutory records such as licenses, certificates, sanctions, approvals, etc. from Government/ Statutory Bodies, care should be taken to maintain and preserve the records in accordance with the specific guidelines/instructions, if any, by the issuing authority.

### **RESPONSIBILITY**

The concerned departmental/functional head shall be responsible for the maintenance, preservation and destruction of records pertaining to the respective department(s).

**POLICY REVIEW / AMENDMENT:**

The Policy shall be reviewed as and when required to ensure that it meets the objectives of the relevant regulation and any change/amendment in the Policy shall be approved by the Board.

**DISPOSAL OF RECORDS:**

After expiry of the preservation period as stated in the Policy, the document may be destroyed by recycling, shredding or deleting /destroying electronic data, paper records and documents or such other means as the Board deems fit or to render the confidential paper records as unreadable.

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