

**POLICY FOR PRESERVATION OF DOCUMENTS  
&  
ARCHIVAL OF DOCUMENTS [PERTAINING TO EVENTS/INFORMATION  
DISCLOSED TO STOCK EXCHANGE] IN WEBSITE**

[Framed under Regulation 9 & 30 (8) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015]

**PURBASHA RESOURCES LIMITED**

**PREFACE**

✧ SEBI vide Notification dated September 2, 2015 has notified Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015. These regulations shall come into force on the 90th Day from the date of their publication in the Official Gazette ,i.e. December 1, 2015 [except Regulation 23 (4) and 31A which shall come into force with immediate effect i.e. September 2, 2015 (date of notification)].

✧ Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, provides that

*The listed entity shall 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:*

*Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode.*

✧ Regulation 30 (8) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, provides that:

*The listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation , and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.*

✧ Pursuant to these Regulations, Purbasha Resources Limited [“the Company”] has a strategic objective of ensuring that significant documents as specified in this Policy are safeguarded and preserved to ensure longevity of such documents.

✧ Therefore, to ensure compliance with the aforesaid Regulations, the Company hereby frames the Policy for Preservation of Documents & Archival of Documents pertaining to events/information disclosed to stock exchange in its website, which is mentioned below:

**I.POLICY FOR PRESERVATION OF DOCUMENTS**  
**[Framed under Regulation 9 of Chapter III of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015]**

**1. Definitions**

In this Policy, unless the context otherwise requires:-

“Company” means Purbasha Resources Limited.

“Regulations” means Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Words and expressions used in this Policy but not defined shall have the meaning as given in the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

✧ Any subsequent modification and/or amendments brought about by SEBI in the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 shall automatically apply to this Policy.

**2. Purpose and Scope**

The purpose of this document is to present a high level policy statement for Purbasha Resources Limited (“the Company”) regarding preservation of its documents in accordance with all the statutory and regulatory provisions applicable to the Company including the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR”).

This policy would contain guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, and how and when those documents should be disposed of, if no longer needed pursuant to the applicable statutory and regulatory provisions. This policy has been adopted and approved by the Board of Directors at its meeting held on 30th November 2015.

**3. Manner of Preservation of Records**

The Company shall primarily utilize any one combination of the following methods in preserving the records:

- a. Department or Function-wise
- b. Subject or topic-wise
- c. Chronologically
- d. Such other method as may be deemed necessary to meet the legal standard for protection storage and retrieval and to optimize the use of space and reduce cost of retention.

#### **4. Classification of Documents to be preserved / retained**

The Board of Directors has classified the documents to be retained and preserved in two categories which are mentioned below:

- 1) Documents whose preservation shall be permanent in nature -
  - as prescribed under Companies Act, 2013 & Rules made there under.

##### **i. Incorporation Documents**

All documents including various e-Forms and Information as originally filed with the Registrar of Companies for incorporation of company under Companies Act, 2013 or any other previous Companies Act to be preserved **permanently** till dissolution of the Company. The incorporation documents as stated above shall be preserved at the Registered Office of the Company.

##### **ii. MOA & AOA**

Memorandum and Articles of Association whether filed under the Companies Act, 2013 or any other previous Companies Act, Company shall be preserved **permanently** till dissolution of the Company. The Memorandum and Articles of Association as stated above shall be preserved at the Registered Office of the Company.

##### **iii. Register of Renewed And Duplicate Share Certificates and Transfer/Transmission of Shares (Sec 56)**

The Register of Renewed and Duplicate Share Certificates and transfer/transmission of shares in the format prescribed under the Companies Act, 2013 or any other previous Companies Act Company shall be preserved **permanently** till dissolution of the Company. The Register of Renewed and Duplicate Share Certificates and transfer/transmission of shares as stated above shall be preserved at the office of Registrar Transfer Agent (M/s. Niche Technologies Pvt. Ltd.).

##### **iv. Record Of Private Placement (Sec 42) and Rule 14 of Companies (Prospectus and Allotment of Securities) Rules, 2014**

The record of Private Placement made by the Company shall be preserved permanently till the dissolution of the Company. The record of Private Placement made by the Company shall be preserved at the Registered Office of the Company.

**v. Register of Sweat Equity Shares (Sec 54) and Rule 8 of Companies (Share Capital and Debentures) Rules, 2014**

The Register of Sweat Equity shall be preserved permanently till the dissolution of the Company. The Register of Sweat Equity shall be preserved at the Registered Office of the Company.

**vi. Register of Charges (Sec 77) and Rule 10 of Companies (Registration of Charges) Rules, 2014**

The Register of Charge in the format prescribed under the Companies Act, 2013 or any other previous Companies Act Company shall be preserved **permanently** till dissolution of the Company.

However the instrument creating a charge or modification thereon shall preserved for a period of eight years from the date of satisfaction of charge by the Company. The Register of Charge as stated above shall be preserved at the Registered Office of the Company.

**vii. Register of Members (Sec 88)**

The Register of Members & Index of Names in the format prescribed under the Companies Act, 2013 or any other previous Companies Act Company shall be preserved **permanently** till dissolution of the Company.

The Register of Members & Index of Names as stated above shall be preserved at the office of Registrar Transfer Agent (M/s. Niche Technologies Pvt. Ltd.).

**viii. Register Of Directors & Key Managerial PERSONNEL (Sec 170)**

The Register of Directors and Key Managerial Personnel of the Company shall be preserved **permanently** till dissolution of the Company.

The Register of Directors and Key Managerial Personnel as stated above shall be preserved at the Registered Office of the Company.

**ix. Register Of Loans, Investments and Guarantees (Sec 186)**

The Register of Loans, Investments & Guarantees given/made by the Company shall be preserved **permanently** till dissolution of the Company.

The Register of Loans, Investments & Guarantees as stated above shall be preserved at the Registered Office of the Company.

**x. Register of Investments Made By A Company Not Held In Its Name (Sec 187(2))**

The Register of Investments made by a company not held in its name shall be preserved **permanently** till dissolution of the Company.

The Register of Investments made by a company not held in its name as stated above shall be preserved at the Registered Office of the Company.

**xi. Register of Contracts Or Arrangements In Which Directors Are Interested (Sec 189)**

The Register of Contracts or Arrangements in which Directors are interested shall be preserved **permanently** till dissolution of the Company. The Register of Contracts or Arrangements in which Directors are interested as stated above shall be preserved at the Registered Office of the Company.

**xii. Minutes of Meetings (Sec 118)**

A distinctive Minute Book shall be maintained for each type of Meeting of:

General Meeting of Members **OR** Creditors.

Board Meeting.

Meetings of each Committee (CSR Committee, Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee and any other Committee).

**General Meeting:**

Minute Book of General Meetings shall be preserved permanently. Minute Book of General Meeting shall be kept at Registered Office.

**Board & Committee Meetings:**

Minute Book of Board meeting shall be Preserved Permanently. Minute Book of Board and committee Meeting shall be kept at Registered Office or such other place as Board may decide.

**xiii. Legal Files and Records**

o Court Orders, Original Purchase and Sale Agreement, Property Card, Index II, Ownership records issued by Government Authority, Property Insurance and such Others such records as prescribed under companies act,2013.

**DOCUMENTS AND INFORMATION THAT MAY BE PRESERVED FOR THE PERIOD OF NOT LESS THAN 8 YEARS:-**

**i. Contract of Employment with Managing Or Whole-Time Director(s)(Sec 190)**

Company shall keep at its Registered Office Copy of Contract of service, if any, entered into with a Managing or Whole-Time Director; or Where the Contract is not in writing, a written memorandum setting out its terms.

**ii. Books of Accounts (Sec 128)**

The books of account together with vouchers relevant to any entry in such books relating to a period of not less than 8 financial years immediately preceding a financial year shall be kept in good order.

The books of account and other relevant books and papers and financial statements for every financial year which give a true and fair view of the state of affairs of the company shall be kept at the registered office of the Company.

**iii. Electronic Records**

All Emails relating to financial/accounts.

All financial/accounts records in electronic forms.

\*\* Meeting of Board through video conferencing or other audio visual means:-

To store for safekeeping and marking the tape recording(s) or other electronic recording mechanism as part of the records of the Company.

**DOCUMENTS WHICH SHALL BE PRESERVED IN SUCH MANNER AND FOR SUCH PERIOD AT DISCRETION OF THE COMPANY MANAGEMENT**

Correspondence and memoranda pertaining to routine matters and having no significant impact, lasting consequences etc.

**Documents with preservation period of not less than 8 years after completion of relevant transactions-**

➤ as prescribed under Companies Act, 2013 & Rules made there under.

Income Tax, Sales Tax, Central Excise and Service Tax related documents, i.e., Assessment Orders, Tax Bills, Receipts, Statements, Returns, Notices, etc shall be preserved for a period of 8 years as required under the applicable laws.

## **Listing Records**

The Listing Records shall be preserved for a minimum period of 8 years from the date of completion of relevant transaction.

Details pertaining to the list of documents to be preserved under the abovementioned applicable laws and regulations have been provided to the respective departments to ensure safe record keeping and compliance of the applicable laws and regulations.

## **5. Accessibility & Confidentiality**

Record should be made available to all the concerned employees of the company and other outside userd not belonging to the company with the permission of the respective departments. However the directors and company secretary shall have complete access to all the records.

Any record containing confidential data shall be made accessible only after permission of the Board of the Directors or the company secretary .

## **6. Destruction of Record**

Records which no longer serve a useful purpose shall be destroyed. This would free filing equipment for storage of records currently needed in the conduct of business. The modes of destruction shall include (but not limited to) the following:

- a. Confidential paper records - shall be destroyed by making them unreadable.
- b. Non Confidential paper records – shall be sold to waste paper or recycled.
- c. Electronically stored records: shall be erased or destroyed with the help of concerned department.

## **7. Periodical Review of the Policy by the Board of Directors**

This policy shall be reviewed periodically by the Board and amendments effected subject to approval of the Board if and when practical difficulties are encountered. The Board may also review this policy on document retention to comply with any local, state, and central legislation that may be promulgated from time to time.

## **8. Suspension of Record Disposal in the event of Litigation or Claims**

In case the Company is served with any notice for request of documents or a governmental investigation or audit concerning the Company or commencement of any litigation against the Company, then disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determine otherwise. Such documents shall be preserved until the completion of the judicial proceedings.

## **9. Register of Documents destroyed**

The company shall maintain a register in the form set out in the *Annexure* enclosed hereto wherein it shall enter brief particulars of the documents destroyed and all entries made therein

shall be authenticated by the Company Secretary or such other persons as may be authorized by the Board for the purpose.

#### **10. Policy Review**

This Policy is framed based on the requirements of Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In case of any subsequent changes in the Companies Act , 2013 or Regulations which makes any of the provisions in the Policy inconsistent with the Regulations, the provisions of the Act or Regulations would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law.

#### **11. Policy Severable**

This Policy along with Annexure constitutes the entire document in relation to its subject matter. In the event that any term, condition or provision of this Policy is being held to be in violation of any applicable law, statute or regulation, the same shall be severable from the rest of this Policy and shall be of no force and effect, and this Policy shall remain in full force and effect as if such term, condition or provision had not originally been contained in this Policy.



**II. ARCHIVAL OF DOCUMENTS [PERTAINING TO EVENTS OR INFORMATION  
DISCLOSED TO STOCK EXCHANGE] IN WEBSITE**

**[Framed under Regulation 30 of Chapter IV of SEBI (Listing Obligations &  
Disclosure  
Requirements) Regulations, 2015]**

✧ The Company shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under Regulation 30 of Chapter IV of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, and such disclosures shall be hosted on the website of the Company for a minimum period of five years and thereafter will be archived for a period of three years.

✧ The Company shall disseminate the information specified in Regulation 46 of Chapter IV of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 on its website.

✧ Any subsequent amendment/modification in the Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.

**Annexure**

**REGISTER OF DOCUMENTS DESTROYED**

<b>SN</b>	<b>Section/Rules in Companies Act, 2013</b>	<b>Description of document destroyed</b>	<b>Time upto which document was preserved</b>	<b>Date of Destruction</b>	<b>Mode of destruction</b>	<b>Initials of Company Secretary or other authorized person</b>