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## POLICY FOR MAINTENANCE AND PRESERVATION OF DOCUMENTS

### 1. Preface

The Securities and Exchange Board of India (SEBI) has issued the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI LODR**”) which have come into force from 1st December 2015.

### 2. Purpose of the Policy

The purpose of this Policy is to specify the type of document(s) and time period for preservation thereof based on the classification mentioned under Regulation 9 of Listing Regulations, 2015.

### 3. Type of documents and time period for preservation

The Company shall maintain and preserve documents as specified hereunder:

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

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved permanently by the Company.

**Category (B):** The documents of the company to be maintained and preserved for a specified time. The documents as listed in Annexure-2 shall be preserved by the Company for the term not less than ten years after completion of the relevant transactions subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved for a term not less than ten years.

For the purpose of this policy, **document** may include the following:

**‘Books and Papers’** include books of account, deeds vouchers, writings, documents, minutes and registers maintained on paper or in electronic form as defined in clause 12 of section 2 of the Companies Act, 2013;

**‘Books of Accounts’** include records maintained in respect of all sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place, all sales and purchases of goods and services by the company and the assets and liabilities of the company as defined in clause 13 of section 2 of the Companies Act, 2013;

**'Documents'** 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 as defined in clause 36 of section 2 of the Companies Act, 2013;

**'Registers'** means the register of companies maintained by the Registrar on paper or in any electronic mode under this Act as defined in clause 74 of section 2 of the Companies Act, 2013;

Further, the company may deem fit and possible from time to time maintain above mentioned documents in electronic form to the extent possible.

#### **4. Roles & responsibilities**

The respective Departmental Heads of the Company shall be responsible for maintenance, preservation and destroying of documents in terms of this policy.

#### **5. Amendment**

Any change in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors shall have the right to withdraw and/or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

#### **6. Communication**

Copy of this policy duly approved shall be placed before the Board and circulated among all the Directors of the Company for their necessary action. Human Resource and Administration Department are required to notify & communicate the existence and contents of this policy to the employees/functional head including CEO/COO of the Company. The new employees shall be informed about the policy by the Human Resource and Administration department. This policy as amended from time to time shall be made available at the Website of the Company.

## Annexure 1

**Documents whose preservation shall be permanent in nature:**

| S.No. | Nature of Document   |
|-------|--|
| 1     | All documents and Information originally filed with ROC for Incorporation of Company   |
| 2     | Memorandum of Association and Articles of Association as originally filed and updated from time to time                      |
| 3     | Statutory Registers  |
| 4     | Minutes of General Meetings  |
| 5     | Minutes of Board Meetings  |
| 6     | Minutes of various Committee Meetings  |
| 7     | Material Agreements/ Contracts/Property documents/Investment Certificates in the name of the Company                         |
| 8     | Orders issued by Courts/ Statutory Bodies  |
| 9     | Licences & Statutory Approvals   |
| 10    | Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time. |

## Annexure 2

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

| S.No. | Nature of Document  |
|-------|---|
| 1     | Books of Accounts   |
| 2     | Annual Return   |
| 3     | Personnel Documents   |
| 4     | Non-Statutory Registers/ Documents  |
| 5     | Any other document as may be required to maintain in terms of applicable laws, maintained and preserved from time to time |

Yours Sincerely,  
**For Octavius Plantations Limited**



Director