

SHREE PUSHKAR CHEMICALS & FERTILISERS LTD.



POLICY FOR PRESERVATION OF DOCUMENTS

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1. INTRODUCTION:

Shree Pushkar Chemicals & Fertilisers Limited (hereinafter referred to as “**the Company**”) believes in conducting its affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behavior, in consonance with the Company’s Policy for Preservation of Documents (“**the said Policy**”). This Policy of the Company is for preservation of various Company documents as defined under the said Policy.

Pursuant to Circular No. SEBI/LAD-NRO/GN/2015-16/013 dated 2nd September, 2015 issued by SEBI which was published in Official Gazette and as required under Clause No.9 of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors (“**the Board**”) of the Company has adopted the said Policy.

2. APPLICABILITY:

The provision of Clause 9 shall be made applicable to all listed Companies with effect from ninetieth day from the date of its publication in the Official Gazette i.e. with effect from 1st December, 2015. The said policy has been made mandatory under the above referred The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. DEFINITIONS:

3.1 “**Act**” means the Securities and Exchange Board of India Act, 1992 and Companies Act, 2013, & rules made there under.

3.2 “**Associate**” means any entity which is an associate under sub-section (6) of section 2 of the Companies Act, 2013.

3.3 “**Board of Director**” or “**Board**” means the Board of Directors of Shree Pushkar Chemicals & Fertilisers Limited, as constituted from time to time.

3.4 “**Company**” means Shree Pushkar Chemicals & Fertilisers Limited.

3.5 **“Listed entity”** means an entity which has listed, on a recognized stock exchange(s), the designated securities issued by it or designated securities issued under schemes managed by it, in accordance with the listing agreement entered into between the entity and the recognized stock exchange(s).

3.6 **“ Listing Agreement”** shall mean an agreement that is entered into between a recognized stock exchange and an entity, on the application of that entity to the recognized stock exchange, undertaking to comply with conditions for listing of designated securities.

All other words and expressions used but not defined in this policy, but defined in the Act or the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956 and the Depositories Act, 1996 and/or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such Acts, or rules or regulations or any statutory modifications or re-enactment thereto, as the case may be.

4. CRITERIA FOR PRESERVATION OF DOCUMENTS

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 clause (a) and (b) in electronic mode.

5. PERMANENT PRESERVATION OF DOCUMENTS

The Company shall preserve the following documents or any other documents which Board of Director of the Company may deem fit and proper to preserve the same permanently.

- a. Register of members commencing from the date of the registration of the Company;

- b. Index of members;
- c. Memorandum and article for registration of a Company and other incorporation records;
- d. Trademark, Patent and copyright registrations;
- e. Audit reports;
- f. Deeds, mortgages, sale agreement;
- g. Property documents/records and Depreciation schedules;
- h. Financial Statements including Balance Sheet and Profit & Loss A/c, year-end;
- i. Loan documents and promissory notes;
- j. Material safety Data Sheets;
- k. Mission statements, Strategic plans;
- l. Organization charts;
- m. Provident Fund/Pension Records
- n. Program and/or project files (not grant specific);
- o. Property blueprints and facilities utility diagrams;
- p. Tax Returns (Direct and Indirect Taxes) and worksheets;
- q. Order of change of registered office; if any
- r. Resolution for alteration of object clause in the Memorandum;
- s. Orders of amalgamation or any other Court, or authority under Companies Act and its order;
- t. Statutory Registers under Companies Act 2013;

6. PRESERVATION OF DOCUMENTS NOT LESS THAN EIGHT YEARS

The Company shall preserve the following documents or other documents which the Board of Directors of the Company may deem fit and proper to preserve the same documents not less than eight years.

- a. Unaudited Quarterly/half yearly financial results, balance sheet and profit and loss account;
- b. Statement of unclaimed dividends;
- c. List of unclaimed dividends;
- d. Compliance Certificates under various Acts, Statutes applicable to the Company;
- e. Statutory reports other than Audit reports;

- f. Registers and particulars of Directors;
- g. Annual Returns as per Companies Act and other provisions;
- h. Particulars of modification of charge/Creation of Charge;
- i. Particulars of mortgages;
- j. Account receivable & Payable ledgers & schedules;
- k. Bank Statement, deposit records, electronic funds transfer evidence (NEFT/RTGS details), cancelled Cheques, reconciliation;
- l. Share Transfer Deeds, Transfer Registers and related Records.
- m. Invoices (to customers, from vendors);
- n. Pay rolls records and records related to employee leave and terminated employees records;
- o. Various Returns filed with Statutory Authorities under Labour Statutes
- p. Purchase Orders and sales records;
- q. Withholding tax statements;
- r. Workers compensation documentation;
- s. Insurance records, accident reports, claims, etc.;
- t. Retirement and pension records;

7. ELECTRONIC MODE

The Company may maintain its documents and records mentioned in point nos. 5 and 6 above, as required to be maintained under the Act, regulations or rules made there under, in electronic form.

- a. The documents are maintained in the same formats and in accordance with all other requirements as provided in the Act or the rules made there under;
- b. The documents in electronic mode are capable of being readable, retrievable and reproducible in printed form;
- c. The records are capable of being dated and signed digitally wherever it is required under the provisions of the Act or the rules made thereunder;

- d. The records shall be capable of being updated, according to the provisions of the Act or the rules made there under, and the date of updating shall be capable of being recorded on every updating.

8. AVAILABILITY OF RECORDS:

The concerned person / Head of the respective Department shall make the documents/records available whenever asked for by the Management or any Statutory Authorities.

9. POLICY REVIEW:

This policy is framed pursuant to the provisions of The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the rules made there under and as may be amended from time to time.

In case of any subsequent changes in the provisions of the Companies Act 2013 or any other regulations which make any of the provisions in the policy inconsistent with the Act or regulations, then 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.

This policy shall be reviewed by the Board of Directors of the Company as and when any changes are to be incorporated in the policy due to change in regulations or as may be felt appropriate by the Board of Directors

Place: MUMBAI

Date: 6th November, 2015