

ENBEE TRADE AND FINANCE LIMITED

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Annexure 1

POLICY ON PRESERVATION OF DOCUMENTS

1. Background

Pursuant to Regulation 9 of Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“Listing Regulations”), every listed company shall formulate a policy on preservation of documents (“Policy”) which has to be approved by the board of directors.

The Board of Directors of Enbee Trade and Finance Limited (“Company”), at its meeting held on September 03, 2020 approved this Policy. This Policy will be effective from September 03, 2020.

2. Definitions

- 2.1 “Act” means the Companies Act, 2013, Rules framed thereunder and any amendments thereto.
- 2.2 “Applicable Law” means any law, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed.
- 2.3 “Authorised Person” means any person duly authorised by Managing Director.
- 2.4 “Board” means the Board of directors of the Company or any of its Committee.
- 2.5 “Books of Account” as per Section 2(13) of the Companies Act 2013 includes records maintained in respect of—
- (i) all sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place;
 - (ii) all sales and purchases of goods and services by the company;
 - (iii) the assets and liabilities of the company; and
 - (iv) the items of cost as may be prescribed under section 148 in the case of a company which belongs to any class of companies specified under that section;
- 2.6 “Company” means Enbee Trade and Finance Limited.
- 2.7 “Current Document(s)” means any Document that has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.
- 2.8 “Document” as per section 2(36) of the Companies Act 2013 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;
- 2.9 “Electronic Record(s)” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
- 2.10 “Electronic Form” means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and

retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

2.11 “**Maintenance**” means keeping Documents, either physically or in Electronic Form.

2.12 “**Preservation**” means to keep in good order and to prevent from being damaged or destroyed.

2.13 “**Register**” means documents and records required to be maintained under:

- a. The Companies Act 2013 and Rules thereunder
- b. SEBI Regulations
- c. Secretarial Standards
- d. Any other law for the time being in force

2.14 “**Records**” means documentary evidence of past events or transactions.

2.15 “**Regulations**” means the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

3. Coverage

This Policy is intended to guide the Company and its officer on maintenance of any Documents, their preservation and disposal.

4. Classification

The preservation of Documents shall be done in the following manner:

- a) Where there is a period for which a Document is required to be preserved as per Applicable Law, for the period prescribed by Applicable Law.
- b) Where there is no such requirement as per Applicable Law, then for such period as the document pertains to a matter which is covered under the definition of current documents. An indicative list of the Documents and the time-frame of their preservation is provided in Annexure- I

5. Modes of preservation

5.1 The Documents may be preserved in

- I. Physical form or
- II. Electronic Form

5.2 The officer of the Company required to preserve the Document shall be Authorised Person who has to observe the compliance of requirements of Applicable Law and this policy.

6. Custody of the Documents

Subject to the Applicable Law, the custody of the Documents shall be with the Authorised Person. Where the Authorised Person tenders resignation or is transferred from one location of the Company to another,

such Person shall hand over all the relevant Documents, lock and key, access control or password, or Disc, other storage devices or such other Documents and devices in his possession and such authorised person taking possession of documents needs to change the password.

7. Authority for approval of Policy

The Board shall have the authority for approval of this policy in pursuance to the Regulations.

8. Authority to make alterations to the Policy

The Managing Director is authorised to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be in consonance with the provisions of the Act, Regulations thing and other applicable laws.

9. Destruction of Documents

The period stated above is minimum retention/preservation period. Prior to actual destruction/disposal in terms of this policy, the retention schedule may be reviewed by the Authorised Person if required due to an on-going business use, internal audit requirement or any other like reason.

The temporary Documents, excluding the Current Document(s) shall be destroyed after the relevant or prescribed period by the Authorised Person in whose custody the Documents are stored after the prior approval of the Finance Committee of the Company. Electronic documents shall be removed after the expiry of prescribed retention period from all identified electronic repositories. A register of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction. The entries in the register shall be authenticated by the Authorised Person. The format of the register has to be in accordance with Annexure II.

10. Maintenance of Documents in Indexed form

For ease of record reference, the Documents shall be preserved in an indexed form. The Documents shall be indexed appropriately by the Authorised Person. The index shall be updated as and when any changes occur in the records. The index shall be kept in physical form or in Electronic Form.

11. Conversion of the form in which the Documents are preserved

The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

12. 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.

Annexure-I

The following documents are to be maintained permanently:

- (i) The original signed and stamped Memorandum and Articles of Association of the Company;
- (ii) Minutes of general meetings, board meetings and committee meetings;
- (iii) Register of members along with index;
- (iv) Register of loan, guarantee, security and acquisition made by the Company;
- (v) Register of investments not held in its own name by the Company;
- (vi) Register of contracts with related party and contracts and bodies in which directors are interested;
- (vii) Register of charges;
- (viii) Register of renewed and duplicate share certificates;
- (ix) Register of directors and Key Managerial Personnel.

The following documents are to be maintained for a period upto 8 years:

- (i) Books of accounts;
- (ii) Annual returns;
- (iii) Disclosure of interest received from directors of the Company in the manner prescribed;
- (iv) Attendance registers, notice, agenda, notes on agendas and other related papers of general meetings, board meetings and various committee meetings;
- (v) Instrument creating a charge or modifying a charge;
- (vi) Changes to the Memorandum and Articles of Association;
- (vii) Records pertaining to tax assessment, tax filings, proof of deduction, tax returns, appeal preferred against any claim made by the relevant tax authorities;
- (viii) Employment record for the employees of the Company;
- (ix) Marketing documents;
- (x) Press releases; and
- (xi) Legal documents including but not limited to contracts, legal opinions, orders passed by various courts and tribunals, documents relating to cases pending in any court, tribunal or authority.

Annexure-II

The format for register of documents disposed or destroyed:

Particulars of document along with provision of applicable law	Date and mode of destruction	Initials of the authorized person