

Pushpsons Industries Limited

(Policy on Preservation of Documents)

1. Introduction:

Pursuant to Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) requires every listed company to frame a policy for protection and preservation of documents / records maintained by the Company either in Physical Mode or Electronic Mode and such policy should classify the documents to be preserved into at least two categories as follows:

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

2. Definitions

- i. "Act" means the Companies Act, 2013 or any previous company law (to the extent the provisions there under are in force) and Rules framed there under, including any amendments, modifications or re-enactment thereof, for the time being in force.
- ii. "Board of Directors" or "Board": Board of Directors or Board shall mean the Board of Directors of Pushpsons Industries Limited, as constituted from time to time.
- iii. "Company": Company shall mean "Pushpsons Industries Limited".
- iv. "Documents": Documents shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.
- v. "Electronic Form" and "Electronic Record(s)" as defined under Section 2 of the Information Technology Act, 2000.
- vi. "Maintenance" means keeping documents, either physically or in electronic form.

3. Objectives:

- (a) To ensure that all the statutory documents are preserved in compliance of the provisions of the Companies Act, 2013, the rules framed thereunder and the Listing Regulations.
- (b) Sets the standards for managing, storing and preservation of documents of the Company classified in the following two categories:
 - i. documents of a permanent nature shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

- ii. documents to be maintained and preserved for a specified time period after completion of the relevant transactions shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions

subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a period not less than eight years.

4. Documents:

Documents to be preserved permanently:

As required under the provisions of the Act / Rules / Regulations following are the documents which are required to be preserved on permanent basis shall be maintained and preserved by the Company permanently.

Registration Certificates
Licenses, Permissions & Statutory Approvals
Common Seal
Statutory Registers required under applicable laws
Audited financial statements
Annual Reports
Scrutinizers' Report
Minutes of General Meeting
Minutes of Board Meeting
Minutes of various Committee Meetings
Material Agreements/Contracts
Orders issued by Courts/Statutory bodies
Investment Documents/proofs including certificates etc.
Any other document as may be required to maintain permanently in terms of applicable law(s), as amended from time to time.

Documents to be preserved for eight years:

As required under the provisions of the Act / Rules / Regulations following are the documents which are required to be preserved for a period of eight years shall be maintained and preserved by the Company accordingly.

Books of Accounts
Annual Return(s)
Personnel Documents
Insurance Policies/ Claims under various policies
Correspondences with Departments/shareholders
Non-Statutory Registers/Documents
Attendance Registers of Meetings
Office copies of Notice of General Meeting and related papers
Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers
All notices pertaining to disclosure of interest of directors
Films, Videos, CDs, DVDs, tapes etc.
Any other document as may be required to maintain in terms of applicable law(s), as amended from time to time.

5. Mode of Preservations:

The Documents may be preserved in

- a. Physical form; or
- b. Electronic Form.

The respective Departmental Heads of the Company shall be responsible for maintenance, preservation and destroying of documents in respect of the areas of operations falling under the charge of each of them, in terms of this policy

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

The preserved documents must be accessible at all reasonable times. Access may be controlled by the concerned Authorized Person with preservation, so as to ensure integrity of the Documents and to prohibit unauthorized access.

6. Destruction of Documents

The documents kept and preserved by the Company under this Policy for the respective periods may be destroyed after the expiration of such statutory retention period as per the provisions of the Act / Rules / Regulations. In absence of such provisions, such documents shall be destroyed after obtaining approval of the Managing Director by the concerned Departmental Heads to which such document(s) relates

This applies to both Physical and Electronic Documents.

7. Review and amendments

The Board shall review this policy time to time. The Board have power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this policy entirely with a new policy according to subsequent modification(s) / amendment(s) to the Regulations.

8. Disclosure

This policy will be posted on the Company's website www.pushpsons.com.
