



**NAGPUR - SEONI EXPRESS WAY  
PRIVATE LIMITED**

**POLICY FOR PRESERVATION OF  
DOCUMENTS**

## **BACKGROUND**

Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") mandates every listed Company to formulate a policy for preservation of documents.

In this regard, Board of Directors of Nagpur - Seoni Express Way Private Limited ("NSEWPL/Company") has laid down this Policy for Preservation of Documents ("the Policy").

## **SCOPE**

This policy emphasizes on systematic identification, categorization, maintenance, review, retention, and destruction of documents received or created in the course of business. The policy contains the guidelines to:

- identify documents/records that needs to be maintained as per the applicable statutes;
- determine the period for which certain documents/records should be retained;
- determine ways to dispose off the documents/records, if no longer needed; and
- establish a system for ease in access or retrieving of the documents/records.

## **DEFINITIONS**

- "Board"** means the Board of Directors of Nagpur - Seoni Express Way Private Limited.
- "Company"** means **"NAGPUR - SEONI EXPRESS WAY PRIVATE LIMITED"**.
- "Listing Regulations"** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- "Maintenance"** means keeping Documents, either physically or in Electronic Form.
- "Preservation"** means to keep in good order and to prevent from being altered, damaged or destroyed.
- "SEBI"** means The Securities and Exchange Board of India.
- "Year"** means a period of 12 months beginning on 1<sup>st</sup> April and ending on 31<sup>st</sup> March of the subsequent calendar year.

Words not defined in this Policy shall have the meaning ascribed to them under Companies Act, 2013 and Listing Regulations.

This Policy as approved by the Board of Company shall be effective from March 30, 2022.

## **OBJECTIVE**

The objective of this policy is to determine preservation period for documents / records of the Company based on the following aspects:

- Compliance with statutory and regulatory requirements
- Litigation requirements
- Requirements of internal and external auditors to have access to certain records.
- Company's own information retrieval needs (reference value).

## **CLASSIFICATION OF DOCUMENTS TO BE PRESERVED**

Based on the Regulation 9 of the Listing Regulations, the Company shall classify the documents to be preserved and retained as follows:

- Documents whose preservation shall be permanent in nature - Annexure A
- Documents with preservation period of not less than eight years after completion of the relevant transactions - Annexure B
- Documents other than those specified in Annexure A and Annexure B, which are required to be maintained as per statutes after completion of relevant transactions - Annexure C.

The Company may keep documents specified above in electronic mode.

If a lawsuit or any other proceeding is pending, the documents relevant to such litigation or proceedings shall be retained and preserved as per the directions of the respective authorities. All retention periods under this policy shall be suspended with respect to such documents.

## **MODE OF MAINTENANCE**

The documents may be preserved in physical or electronic form. The retention period of preservation of documents shall remain the same, irrespective of maintenance of documents in physical or electronic format or both.

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, other than disposal of Documents as permitted under this Policy

## **RESPONSIBILITY**

The head of department/(s) will be responsible for the maintenance, preservation and destruction of records pertaining to their respective departments.

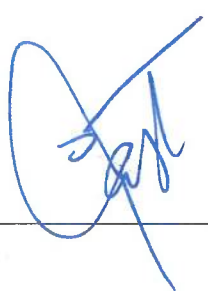
## **DESTRUCTION OR DISPOSAL OF DOCUMENTS**

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode, as may be approved by the respective department head(s) / Board.

## **AMENDMENTS**

The Board shall have the power to amend / modify any provisions of this policy to ensure compliance with any modification, amendment or supplementation Listing Regulations or any other act, as may be applicable from time to time. In the event of a conflict between this policy and the extant regulations, the regulations shall prevail.

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## **ANNEXURE – A**

### **Documents / Records whose preservation shall be permanent in nature**

#### **A) Companies Act, 2013:**

- Memorandum and Articles of Association as amended from time to time.
- Certificate of Incorporation
- Certificate for commencement of business
- Following registers maintained by the Company:
  - Register of Contracts with Related Parties.
  - Register of Directors and KMPs and the securities held by them.
  - Register of Loans, Guarantees, Security and Investments made by the Company.
  - Register of investments not held in its own name by the Company, if any
  - Register of Members and other security holders.
  - Register of transfer or transmission of securities
  - Register of renewed and duplicate share certificates, if any
  - Foreign Register of Members, if any
  - Register of contracts or agreements in which Directors are interested.
  - Register of Charges
- Minutes of the Board, Committees of the Board and General Meetings
- Resolutions passed by Circulation.
- Policies, charter and code of the Company
- Certificates obtained from various statutory authorities

#### **B) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:**

- Listing Agreement executed with the Exchanges.
- Trading approval relating to listing of securities.
- Policies of the Company

#### **C) Depositories Act:**

- Agreements made by the Company with Depositories.
- Confirmation of all Corporate Actions in respect of allotment of securities.
- Intimation on allotment of International Securities Identification Numbers (ISIN) for securities issued.

#### **D) Others:**

- Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register, if any
- Register of Records and Documents destroyed
- Orders, Judgments of court or any adjudicating authority, if any

#### **E) Such other records as may be required under any applicable law from time to time.**

## **ANNEXURE – B**

### **Documents / Records to be preserved for a minimum period of eight years**

#### **A) Companies Act, 2013:**

- Notices, Attendance Register, Agenda and Notes to agenda and other documents related to the Board, Committee, General Meetings, Meeting of Creditors and Postal Ballots.
- Instrument evidencing creation of charge / modification from date of satisfaction of charge.
- Following registers maintained by the Company:
  - Register of deposits, if any
  - Register of allotment, if any
  - Register of payment of dividend, if any
  - Register of proxies, if any
  - Register of inspection, if any
  - Register of investor complaints, if any
  - Register of Buy-back of Securities from the date of completion of buy-back, if any
  - Register of Debenture Holders & Debenture Trust Deed from date of its redemption, if any
- Annual Returns together with the Annexures
- Directors' Report
- Financial statements together with Auditors' Report, etc
- Documents relating to appointment of Managerial Personnel.
- Dividend reconciliation statement till the time the dividend is transferred to IEPF.
- Return of declaration in respect of beneficial interest in any share
- Various Forms and returns filed with the Authorities.
- Newspaper cuttings of Financial Results
- Notice of Interest by Directors and Key Managerial Personnel, if any
- Disclosure under Vigil Mechanism

#### **B) Documents filed with the Stock Exchanges under SEBI Regulations:**

Various reports, disclosures and intimations filed under:

- SEBI (Prohibition of Insider Trading) Regulations, 2015.
- SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

#### **C) Accounts and Finance Records:**

- Books of Accounts, Ledgers & Vouchers
- Investment Records
- Engagement letters from Auditors
- Various Forms and returns filed with the Authorities.

#### **D) Tax Records**

- Excise Returns, Income Tax Returns, Sales Tax/ VAT Returns, Service Tax Return.
- Documents, Challans and other details/correspondence related to Excise, Income Tax, Sales Tax/ VAT, Service tax
- Various Forms and returns filed with the Authorities.

#### **E) Others**

Payroll Records, Employee deduction authorizations, attendance records, employee medical records, leave records, pension and retiral related Records of employees

#### **F) Such other records as may be required under any applicable law from time to time.**

## **ANNEXURE – C**

### **Documents / Records other than specified in Annexure A and B**

#### **A) Companies Act, 2013**

- All books and documents relating to the issue of share certificates, including the blank forms of share certificates – Minimum 30 years, where it relates to disputed cases, then shall be preserved permanently
- Certificates surrendered to Company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters- 3 years

#### **B) Secretarial Standards**

- Proof of sending Notice, Agenda & Notes to Agenda of the meetings of the Board, Committee and General meetings and its delivery – 3 years
- Proof of sending draft Minutes and signed minutes of the Board and Committee meetings and its delivery - 3 years

#### **C) Such other records as may be required under any applicable law from time to time.**