



POLICY FOR PRESERVATION OF DOCUMENTS

SODHANI CAPITAL LIMITED

CIN - U65991RJ2019PLC064264

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1. Background

Pursuant to Regulation 9 and 30(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR”) requires every company to formulate a policy for “Preservation of Documents and Archival Policy”.

In this context, the Board of Directors has approved the “Policy for Preservation of Documents and Archival Policy with the objective of classifying the various information and documents filed with the stock exchange(s), record and register for the purpose of maintenance and preservation of such information and documents filed with the stock exchanges, identification of custodian to retain and preserve such records/ information/ documents along with the mode in which such records/ information/ documents will be maintained.

The Policy shall be applicable for preservation of documents/ records maintained by the management/ employees of the Company as per the respective statutory/ non statutory requirements either in (i) Physical mode; or (ii) Electronic Mode.

2. Purpose and Scope

The objective of this Policy is to ensure that all the necessary documents and records of the Company are adequately protected and preserved for the time limit as per the statutory requirements and to ensure that the records of the Company which are no longer needed or which are not required to be maintained as per the statutory requirements or are of no value are discarded in proper manner, so that no one can have access to such discarded documents, after following the due process for discarding the documents.

This Policy also outline the framework for all the employees and top management to understand the roles and responsibilities towards retaining and preserving the documents and records.

This Policy shall also outline the custodian of the documents and records and detail process to get the access of such documents.

This Policy shall provide the guidelines to classify the documents, records and registers of the Company which are required:

- i) To be preserved permanently; and
- ii) To be preserved for a period of not less than 8 years.

3. Definitions

- a) “**Act**” means the companies act 2013, rules framed there under and any amendments thereto;
- b) “**Board**” means Board of Directors of the company
- c) “**Company**” means Sodhani Capital Limited
- d) “**Documents**” means papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other records, required under or in order to comply with the requirements of any Applicable Law whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form;



- e) **“Listing Regulations” or “LODR Regulations”** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- f) **“Records”** means any register, index, agreement, memorandum, minutes or any other document required by the Act or the rules made there under to be kept by a company pursuant to rule 27 of the Companies (Management and Administration) Rules, 2014.
- g) **“Stock Exchange(s)”** means the stock exchange where the securities of the Company are listed.
- h) **“Maintenance”** means keeping documents, either physically or in electronic form.
- i) **“Preservation”** means to keep the documents under the custody of authorised person, which shall prevent the documents from being altered, damaged or destroyed.
- j) **“Policy”** means this Policy for Preservation of Documents and Archival Policy

Any other term which are not defined herein shall have the same meaning as defined in the SEBI (LODR) Regulations, 2015, Companies Act, 2013, or any other applicable laws or regulations.

4. Preservation of Documents

The company shall preserve and maintain its all documents in physical or electronic mode, as per the requirements and provisions of the Companies Act, 2013, the Secretarial Standards, Securities and Exchange Board of India Act, 1992, Depositories Act, 1996, Listing Regulations, various tax related and employment related laws and other laws, rules or regulations as may be applicable to the company. For the purpose of preservation, documents are classified under three categories:

- a) Documents which are required to be preserved Permanently (**Schedule A**), subject to the modification, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modification, amendments, additions, deletions in the documents shall also be reserved permanently by the company.

- b) Documents which are required to be preserved for at least 8 years after completion of the relevant transaction (**Schedule B**), subject to the modification, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modification, amendments, additions, deletions in the documents shall also be reserved for a term not less than 8 years by the company.

- c) Documents with preservation period other than those mentioned in Schedule A and Schedule B shall be preserved in accordance with the provisions of applicable laws, rules, regulation etc. or as determined by the respective head of the department in writing. (**Schedule C**)



5. Destruction of Documents

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode, under the instructions approved by the Board / concerned Functional Director/ Head of the Department. This applies to both physical and electronic documents. The documents may be destroyed as follows:

- Recycle non-confidential paper records;
- Shred or otherwise render unreadable confidential paper records; or
- Delete or destroy electronically stored data.

6. Monitoring, Review and Amendment

The head of respective departments shall ensure preservation of documents in accordance with the applicable laws, rules, regulations etc. The policy shall be reviewed annually and as and when required to ensure that it meets the objectives of the statutory provisions and remain effective. Any amendments to the policy which are deemed necessary on its review shall be placed before the board for its approval. However, in case of conflict between the provisions of the policy and statutory provisions, the later shall prevail over the former. Any subsequent modification or amendment to the statutory provisions shall automatically apply to the policy.

7. Statutory Requirements

If as per any other law of land including Information Technology Act, a physical or electronic record should be preserved for a longer period than what has been stipulated in this policy, then the document shall be preserved as per the applicable statutory stipulations.

8. 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.

ARCHIVAL POLICY:

Regulation 30(8) of the Listing Regulations requires the listed companies to disclose on its website all such events or information which has been disclosed to stock exchange(s) pursuant to the various provisions of the Listing Regulations, and such disclosures shall be hosted on the website of the Company for a period of minimum 5 (five) years and thereafter as per the Policy of the Company, as disclosed on its website.

The purpose of the Policy is to disseminate equal, adequate and timely information to the shareholders through the website of the Company and to enable them to track the performance/ events of the Company over regular intervals of time and provide sufficient information to enable investors to access the current status of the Company. The website of the Company viz., <https://sodhanicapital.com/> shall be reviewed on regular intervals for ensuring that all the above-mentioned disclosures are available on the website of the Company as required.



Schedule A

Records to be preserved permanently

❖ **Under Companies Act, 2013**

- Certificate of Incorporation and subsequent changes thereto;
- Certificate of Commencement of business
- The Memorandum and Articles of association of the company;
- Books and documents relating to the issue of shares/debentures including the blank forms of shares/security certificates;
- Agreement made by the Company with Stock Exchange, Depositories and RTA etc.
- Interim/Annual Financial Statements and Audit report;
- General Ledgers;
- Minutes Book of General Meeting, Board and Committee Meetings;
- Following register maintained by the company
 - i. Register of Members;
 - ii. Register of transfer, transmission of securities;
 - iii. Register of Directors and Key Managerial Personnel
 - iv. Register of Directors Shareholding;
 - v. Register of contracts;
 - vi. Register of Charges;
 - vii. Register of Investment;
 - viii. The Foreign register of Members, if any;
- Common Seal of the company; if applicable
- Policies of the Company framed under various regulations
- Any other documents as may be required to maintain permanently in terms of the act, maintained and preserved from time to time;

❖ **Under Income Tax Act, 1961**

- Permanent Account Number (PAN);
- The Tax Deduction and Collection Account Number (TAN);
- Tax exemption documents and communication;
- IT ruling

❖ **Under Goods and Service Tax (GST) Act, 2017**

- Registration Certificate

❖ **Others**

- Property records including purchase and sale deeds etc;
- Licences, copyrights, patents & trademarks records;
- Register of Disposal of Record;
- Certificates obtained from various statutory authorities;
- Personal files of all live employees;
- Retirement and pension records;
- Order issued by Court/Statutory Bodies;



- Case file of all legal actions against company and any director of the company;
- Any other record as may be required from time to time.
- Suspicious transaction report (STR) and counterfeit currency report (CCR)
- The logs of authentication transactions shall be maintained by AUA/KUA

Schedule B

List of documents to be preserved for at least 8 years

❖ Under Companies Act, 2013

- All Resolutions including resolution by circulation passed by the company;
- Instrument creating a charge or modification thereon from the date of satisfaction of charge;
- Register of Debenture Holders or any other security holders from the date of redemption of debentures or securities;
- Annual Returns;
- Register of deposit, if any;
- Annual Report;
- MBP-1;
- Return of Declaration in respect of Beneficial Interest;
- Copy of Newspaper publications/advertisement;
- Forms and Returns filed with ROC
- Copies of all annual returns prepared under section 92 of the act and all certificates and documents required to be annexed thereto
- Attendance register of Board and Committee meetings;
- Notice pertaining to disclosure of Interests by the directors;
- Notice and Agenda of Board & Committee meetings;
- Engagement Letter from Auditors;
- Corporate filings with Ministry of Corporate Affairs and other regulators;
- Scrutinizer's report, and related papers, if any;
- Any other documents as may be required to maintain in terms of the act, maintained and preserved from time to time;
- KYC documents of the customer.

❖ Under Income Tax Act, 1961

- Income Tax return and acknowledgments;
- Documents, challan and other details/correspondence related to Income Tax
- Records pertaining to tax assessment, appeals, penalties, tax deducted at source (TDS), challan for payments

❖ Under Goods and Service Tax Act 2017

- GST return and acknowledgments
- Documents, challan and other details/correspondence related to GST;
- Accounts, Books and records etc.



❖ **Under various labour/Employee related laws**

- Register
- Returns
- Challan used for manually payment for statutory dues.

❖ **Agreements and Statutory approvals**

- Licenses & Statutory Approvals
- Material Agreements/Contracts;

❖ **Others**

- Property records including purchase and sale deeds etc;
- Forms and Returns filed with SEBI or any other statutory authority;
- Books of Accounts, Bank Statements and vouchers;
- Correspondence and Internal Memoranda/Memo;
- Sponsorship Projects Records;
- Any other record as may be decided by the Managing Director/Whole-Time Director/Company Secretary of the Company from time to time.

Schedule C

List of documents with preservation period other than those mentioned in Schedule A and Schedule B

1. Audio-Video tape recordings or other electronics mechanism in connection with attendance of directors at Board/Committee meetings of the company through video conferencing facility

To be preserved at least till the completion of audit for that particular year in accordance with rule 3(1)(d) of the companies (Meetings of Board) Rules, 2014
Thereafter these can be destroyed with the approval of the Board/Managing Director/Whole-Time Director/Company Secretary of the Company.

2. Copies of Returns, Documents and Intimations regarding events disclosed to Stock Exchanges under SEBI (LODR), 2015

The Disclosures made to the stock exchanges may be hosted on the website of the company for the minimum period of 1 year and thereafter the physical copies may be destroyed with the approval of the Board/Managing Director/Whole-Time Director/Company Secretary of the Company after completing the period of 8 years from the date of their execution.

3. Others

- Tender Documents;
- Lease Deeds and Contracts;
- Loan Agreements and other relevant documents for a period of 5 years;
- Insurance Policies of the company;



- Insurance Claim records;
- All e-mail correspondence, internal & external;
- Proof of sending Notice of the meetings of the Board / Committee and General meetings and its delivery;
- Proof of sending Agenda and Notes on Agenda and their delivery;
- Proof of sending and delivery of the draft of the Resolution;
- Protected disclosures as mentioned in Vigil Mechanism Policy;
- Employee personal Record as per company's HR Policy;
- Payroll Registers as per company's HR Policy;
- Attendance records, application form, job or promotion records, performance evaluation, termination papers, enquiry related papers as per company's HR Policy;
- Payroll Records, Employee deduction authorizations, attendance records, employee medical records, leave records, Pension and retrial related Records, etc. as per company's HR Policy;
- Strategic Plans
- Any other record as may be decided by the Managing Director/Whole-Time Director/Company Secretary of the Company from time to time.
