



POLICY ON
“PRESERVATION & ARCHIVAL OF DOCUMENTS”

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1. INTRODUCTION

This Policy is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as '**Listing Regulations**') and the Companies Act, 2013.

The Board of Directors (the "**Board**") of Shukra Pharmaceuticals Limited (the "**Company**" or "**Shukra**"), at its meeting held on December 01, 2015, has adopted the following **Policy on Preservation and Archival of Documents** (the "**Policy**"), as required under Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the "**Listing Regulations**").

This Policy is intended to ensure compliance particularly with the Listing Regulations and the applicable provisions of the Companies Act, 2013.

2. PURPOSE / OBJECTIVE OF THE POLICY

Regulation 9 of the Listing Regulations mandates that a 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-

- 1) documents whose preservation shall be permanent in nature;
- 2) 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 clauses 1) and 2) in electronic mode.

Besides the above, as per applicable provisions of the Companies Act, 2013 certain documents are required to be preserved permanently or up to a certain prescribed time.

Accordingly, this Policy has been framed keeping in view particularly the requirements of the Listing Regulations and the provisions of the Companies Act, 2013.

The objective of the Policy is to ensure that all important documents, generated or received by the Company, are adequately maintained and preserved in compliance with the applicable statutory provisions and to facilitate destruction of documents that are no longer required, at an appropriate time in a specified manner.

The Policy establishes the guidelines for management, retention, preservation and destruction of documents, both in physical form and electronic form by the Company.

3. SCOPE:

This Policy is applicable to the Company as whole, i.e., all branches, offices and departments of the Company. It shall ensure that the Company maintains both electronic and physical documents as per various statutory requirements and are subject to the same degree of confidentiality and care.

This Policy shall apply to all documents which include records maintained in the form of books or stored in a computer or tapes or discs or in any other electronic form or transcribed information of any type whether expressed in ordinary or machine language.

This Policy shall remain valid until such time it is modified/amended/alterd by the Board.

4. DEFINITIONS:

“Archival” means accumulation/storage of historical records on server/network or at a physical place.

“Company” shall mean Shukra Pharmaceuticals Limited.

“Documents” or “Records” mean a piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company.

“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.

“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.

“Listing Regulations” shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued thereunder, including any statutory modifications or re-enactments thereof for the time being in force.

“Preservation” or “preserve” means maintenance of documents and records (whether physical or electronic) in usable form and in good order, to prevent from being damaged or destroyed or tampered with.

“Policy” shall mean the Policy on Preservation and Archival of Documents.

5. PRESERVATION OF DOCUMENTS:

A. Preservation of Documents with specific reference to the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

- documents whose preservation shall be permanent in nature: As per **Annexure 1**.
- documents with preservation period of not less than eight years after completion of the relevant transactions: As per **Annexure 2**.

B. Documents to be made available on the website of the Company as required by the Companies Act, 2013 and the Listing Regulations: The Company is to maintain a functional website containing:

- the basic information about the Company,
- All Information and/or documents as specified in the applicable provisions of the Companies Act, 2013,
- All Information and/or documents as specified in Regulation 46(2) and other relevant provisions of the Listing Regulations,
- All Information and/or documents provided to/ filed with stock exchanges.

As per Regulation 30(8) of the Listing Regulations, the Company is required to disclose on its website all such events or information which is to be disclosed to the Stock Exchanges pursuant to this Regulation.

The disclosures made to the stock exchanges shall be hosted on the website of the Company for a minimum period of 5 (five) years and thereafter, as per the Archival Policy of the Company.

Thereafter, the information shall be archived under the heading “**Past Events/Information**” and shall be retained in the website for such period as may be decided by the Managing Director.

1. The Company shall ensure that contents of the website are correct.
2. Information and/or Documents, required to be made available on the website under Regulation 46(2) and other relevant provisions of the Listing Regulations, shall be made available on the website within two working days from the date of dissemination of information and/or documents by the Company, unless specified otherwise (refer Regulation 46(3) of the Listing Regulations).
3. The Company shall update any change in the content of its website within two working days from the date of such change in content.
4. Information and/ or Documents shall be arranged under proper heads and sub heads in such a manner that they can easily be located/ searched by the viewers, viz.
 - a) The information and/ or documents may be arranged financial year wise with further segregation into four quarters of the financial year.
 - b) All policies etc. or the information/ documents of a general nature can be clubbed together at one place.

6. MODE OF MAINTENANCE & STORAGE FACILITY:

Documents mentioned at **S. No. 5 -A. & B. above** shall be maintained/ preserved in the following manner:

A. Documents maintained in physical form:

1. All information and/or documents pertaining to current financial year and for one preceding financial year shall be kept handy and maintained in such a manner that their retrieval is easy and quick.
2. All documents pertaining to the period prior to one preceding financial year, shall be kept in good condition at least up to the minimum period specified for their maintenance/preservation in Annexures attached hereto.

The said records be also maintained in such a manner that their retrieval is easy and quick.

B. Documents maintained in electronic form:

1. All documents pertaining to current financial year and for one preceding financial year shall be maintained on server and timely Backup be maintained periodically. The documents shall be maintained in such a manner that their retrieval is easy and quick.
2. Back up of all documents pertaining to the period prior to one preceding financial year shall also be maintained on server, in good condition at least up to the minimum period specified for their maintenance / preservation. The said records be also maintained in such a manner that their retrieval is easy and quick.

7. OBSOLESCENCE & ARCHIVAL OF DOCUMENT:

Any document or record which is no longer required shall be trashed or disposed-off in a manner to prevent any misuse. This shall be done after proper authorization from the concerned Functional Head and the same shall be in accordance with the approved Policy, Guidelines and Standard Operating Procedure issued from time to time in this regard.

Documents and records which are no longer required or upon the expiration of the specified period of time for preservation may be destroyed in one of the following ways:

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

The document and records which are no longer current, but which are required to be preserved for a specified period of time or permanently under the applicable laws/ rules/ regulations shall be archived by the Company.

The documents and records may be archived in physical and/or electronic mode and shall be stored in the premises of the Company or with an approved warehousing agency in case of physical documents and on the server of the Company and/ or the server of any third-party vendor/ service provider in case of electronic documents having appropriate security and safety measures.

The documents and records archived in electronic form shall be subjected to automatic back-up on a periodic basis as per the procedure established by the IT function of the Company.

Archived documents and records must be maintained in safe and secure place to ensure timely and proper retrieval as and when necessary.

8. LOSS OR DAMAGE TO DOCUMENTS:

Loss, damage or theft of any Company document or record must be immediately reported to the concerned Line Manager and also the Functional Head for further action as may be necessary in the matter.

9. EMPLOYEE SEPARATION:

Upon superannuation or separation for any other reason (transfer, resignation, termination etc.) from the Company, each employee must forthwith return to the authorized official all the Company records and documents (with a complete list of documents, files, papers etc.), in proper condition, which are in his custody or control.

10. COMPLIANCE WITH REGULATORY PROVISIONS ETC.:

The compliance of applicable rules and regulatory provisions shall always be ensured. In the event of a conflict between the provisions of this Policy and those prescribed under applicable rules and regulations, the latter shall prevail.

11. EXCLUSIONS:

Any document or record created in the routine course of working and which is not required to be maintained in terms of applicable rules and regulations will not be governed by this Policy. Further, the Policy does not apply to personal or non-business information.

12. REGISTER OF DOCUMENTS DESTROYED TO BE MAINTAINED:

The Company shall maintain a register containing the particulars of documents destroyed, date and mode of destruction with the initials of SBU/entity head or such other persons as may be authorized for the purpose.

Specimen format of the register of Documents disposed of / destroyed:

Particulars of Document	Date of Destruction	Date of approval	Initials of the authorised person

13. CUSTODY OF DOCUMENTS:

All documents shall be under the custody of respective head of the departments as detailed below:

S. No.	Documents Authorised Persons	Authorised Persons
1.	Tax / Accounting Records / Financial Statements	Chief Financial Officer
2.	Board and Committee Minutes / Statutory Registers	Company Secretary
3.	Employment / Personnel Records / Lease Documents / Contracts	Head HR
4.	Customer Transaction documents & KYC documents Head-Operations	Head Operations
5.	Legal Documents	Head Legal
6.	Intellectual Property and IT records	Head IT

14. BREACH OF POLICY:

Failure to retain documents or records in appropriate form and manner could expose the Company and its officers to penalties and fines, cause the loss of rights, obstruct justice, spoil potential evidence in a lawsuit, place the Company in contempt of court, or seriously disadvantage the Company in litigation.

Any person guilty of breaching any of the provisions of the Policy will be subject to such disciplinary action, as may be decided by the Company which may lead to wage freeze, suspension or termination from services of the Company.

The disciplinary action taken by the Company will be in addition to any other penalty or re-course as may be prescribed under applicable statute(s) governing such matter or breach.

15. AMENDMENTS:

This Policy shall be reviewed as and when considered necessary as per business exigencies of the Company.

The Company reserves its rights to alter, modify, add, delete or amend any of the provisions of this Policy.

16. DISCLOSURE ON WEBSITE:

The Policy shall come into effect immediately.

A copy of the Policy including amendments thereto shall be hosted on the website of the Company at info@shukrapharmaceuticals.com

DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE IN THE ARCHIVES OF THE COMPANY:

Corporate Records

1. Incorporation documents
2. Memorandum and articles of association
3. Register of members along with the index
4. Register of sweat equity shares
5. Register of employee stock option
6. Register of directors and key managerial personnel
7. Register of renewed and duplicate share certificates
8. Register and index of beneficial owners
9. Register of shares or other securities that have been bought back
10. Share certificate forms and related books and documents – disputed cases
11. Register of charges
12. Register of loans, guarantees, security and acquisition
13. Register of investments made by the Company not held in its name
14. Register of transfer and transmission of shares
15. Register of contracts or arrangements in which directors are interested
16. Foreign register of members
17. Common Seal
18. Registration Certificate
19. Constitutional documents i.e., Memorandum and Articles of Association of the Company
20. Affidavit from the subscribers to the memorandum and from person named as the first directors
21. Minutes of proceedings of general meeting and resolutions passed by postal ballot, meeting of Board of Directors, creditors, committees of the Board of Directors and resolutions passed by circulation
22. License and Permissions
23. Statutory Clearances, Annual Returns, Assessment Orders, Loan Documents, Security Documents, Guarantee Documents, Investment Documents, Management Consultancy Agreements, Stock Exchange Listing Permissions etc.
24. Forms and returns filed with the Registrar of Companies, Ministry of Corporate Affairs, SEBI or any other regulatory authority.
25. Statutory Forms except for routine compliance
26. Scrutinizers Report
27. Any court/ NCLT orders
28. Certificates issued by the Registrar of Companies.
29. Documents related to purchase of shares/investments in an entity
30. Books and documents relating to issue of share certificate, including blank forms of share certificates
31. Other statutory registers and documents maintained by the Company under various laws applicable to the Company or as prescribed by the Board of Directors from time to time.

Accounts and Finance

1. Annual Audit Reports and Financial Statements
2. Subsidiary's Account
3. Internal/Cost audit Reports
4. Compliance/Secretarial Audit Report

Tax Records

1. Tax Exemption and Related documents
2. Tax Bills, receipts and payments

Legal Files and Records

1. Court Orders
2. Business / JV/SPA/Loan/Lease Agreements
3. Trade Mark /Copy Rights/Patents

Property Records

1. Original Purchase and Sale Agreement
2. Property Card, Index II, Ownership records issued by Government Authority
3. Property Insurance

Correspondence and Internal Memo

1. Those pertaining to non-routine matters or having significant lasting consequences

Insurance Records

1. All Insurance Policies

Personnel Records

1. Payroll Registers
2. Bonus, Gratuity and other Statutory Records

Agreement

1. Material Agreements/Contracts

Annexure - 2

DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN THREE YEARS, EIGHT YEARS OR MORE AFTER COMPLETION OF RELEVANT TRANSACTION AND MISCELLANEOUS

Corporate Records

1. Annual Returns and other Forms filed with MCA
2. Board Agenda and supporting documents
3. Attendance Register
4. Office copies of Notice of General Meeting and related papers
5. Office copies of Notice of Board Meeting / Committee Meeting, Agenda, Notes on Agenda and other related papers
6. All notices pertaining to disclosure of interest of directors
7. Register of deposits
8. Instrument creating a charge or modification
9. Postal ballot forms
10. Films, Audio, Video, CDs, DVDs, etc
11. Correspondence with Department/Shareholders
12. Certificates surrendered to a Company
13. Instrument creating a charge or modification
14. Disclosures – SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
15. Disclosures – SEBI (Prohibition of Insider Trading) Regulations, 2015
16. Protected Disclosures in writing or documented along with the results of investigation relating thereto (including the Investigation Report) as reported under the whistle-blower policy
17. Any other documents which have been so decided to be preserved by the Function/ Department Heads, either under their own respective judgments or as required to be preserved by any specific Law
18. Miscellaneous – Register of Debenture-holders, if any (15 years after the redemption of debentures)
19. Miscellaneous – Index of debenture-holders, if any (15 years after the redemption of debentures)
20. Other statutory registers and documents maintained by the Company under various laws applicable to the Company or as prescribed by the Board of Directors from time to time.

Accounts and Finance

1. Annual Plans and Budgets
2. Books of Accounts, Ledgers and Vouchers
3. Sales Invoice & Purchase Invoice
4. Bank Statements
5. Investment Records
6. RBI Returns
7. Miscellaneous – General Correspondence (3 Years)

Tax Records

1. Excise/Customs Records
2. Tax Deducted at Source Records
3. Income Tax papers
4. Service Tax papers
5. VAT / CST / State Sales Tax
6. Above records needs to be maintained from 8 years from the end of the Financial Year or completion of assessment under the applicable law is over whichever is later.

Legal Files and Records

1. Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract and other supportive documentation)
2. Miscellaneous – Legal Memoranda and Opinions including subject matter files (3 years after the close of the matter)
3. Miscellaneous – Litigation files

Insurance Records

1. Journal Entry support data
2. Inspection Reports
3. Miscellaneous
4. Claims records (Till settlement is over and claim money is received)
5. Group Insurance Plans (Until plan is amended or terminated)

Personnel Records

1. Time office Records and Leave Cards
2. Unclaimed Wages Records
3. Employees Information Records
4. Statutory Returns /Reports
5. Miscellaneous – Employees Medical Record (3 years after separation)

Correspondence and Internal Memo: Correspondence and memoranda pertaining to routine matters and having no significant impact, lasting consequences e.g.

- Routine letters, notes that require no acknowledgement or follow-up, such as inter office memo, letters for transmittal and plans for Meetings;
- Letters of general enquiry and replies that complete the cycle of correspondence; (3 Years)

ELECTRONIC RECORDS:

1. Electronic Mail:

All e-mails received from Internal and External Sources may be deleted after 8 years.

- Employees will strive to keep their e-mails related to business issues.
- All Emails related to business issues should be downloaded to a server or user directory on server.
- Employees are requested to take care not to send proprietary or confidential internal e-mails to outside sources.
- All e-mails of Employees which are important should be copied to the employees' folder.

2. Web Page Files: Internet cookies

All workstations Internet Explorer should be scheduled to delete Internet cookies once per month.

The Company does not automatically delete electronic files beyond the date specified in the Policy. It is the responsibility of all Employees to adhere to the guidelines specified in this Policy. Each month the Company will run backup copy of all electronic files including email on servers.

This backup is safeguard to retrieve lost information within 1 (one) year retrieval period should the documents on network experience problems. The backup copy is considered a safeguard for the record retention system of the Company.
