

POLICY ON PRESERVATION OF DOCUMENTS

Purpose

The purpose of this policy is preservation of documents of the Company in accordance with the provisions of the Companies Act, 2013 and in accordance with the provisions of regulation 9 of Chapter III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations"). This policy seeks to ensure that the Company's business is adequately documented and are managed in accordance with best practice.

Effective Date

The Policy is effective from December 01, 2015.

Scope

This policy is applicable to all departments of the Company. It ensures that the Company maintains the documents in both electronic and physical mode as per various statutory requirements and are subject to the same degree of confidentiality and care.

Definitions

"Act" means the Companies Act, 2013 and other applicable Acts to the Company & rules made thereunder.

"Applicable Law" means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India and any other applicable law or regulation to the extent applicable to the Company under which the preservation of the Documents has been prescribed.

"Board" means the Board of directors of the Company or its Committee.

"Company" means **Tunkai India Limited**.

"Current Document(s)" means any document that still has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.

"Document(s)" refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record, 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 and does not include multiple or identical copies.

"Electronic Record(s)" means the electronic record as defined under section 2(1)(t) 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.

"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.

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

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

Classification

Based upon the recommendations of the management, the Board of Directors have classified the following documents to be retained and preserved as tabulated hereunder, in the manner detailed under Annexure I:

Sl. No.	Particulars	Category
1	Documents that needs to be preserved permanently	Type A
2	Documents that may be preserved for a period of 08 years or more after completion of the relevant transactions	Type B
3	Other documents which may be preserved for less than 08 years	Type C

The documents concerning other routine matters & having substantial long-lasting consequences shall be preserved by all concerned as may be decided by the respective divisional CFO/CEO and/or the Departmental Heads of the Company based upon usefulness and necessity.

Mode of preservation & responsibility

The Documents may be preserved in physical form or electronic form. 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 divisional CFO/CEO and the Departmental Heads of the Company shall be responsible for maintenance of the documents in their respective division/department taking into account this policy prescribing the minimum period for maintenance of documents and shall take decision to preserve or destroy documents pertaining to their division/department keeping in view ongoing or anticipated litigation(s), if any.

Annexure I

a. Accounts, Finance & taxation records including Annual Financial statement

Record Type	Retention Period	Document Type
Books of Accounts including work papers and other documents related to the audit including Tax and Vat Audit, Accounts Payable/Receivable ledgers, General Ledger, Annual Plans and Budgets,	8 years	Type B
Investment Records	Permanent	Type A
Fixed Asset Register with supporting Purchase Orders and Bills for fixed assets addition	8 years	Type B
Payroll TDS, PF, ESI return and challans applicable on payroll	8 years	Type B
Treasury documents – Credit approvals from bank	Permanent	Type A
Bank Account passbook or statement, Bank Reconciliation Statement and Letter of Credit Documents	8 years	Type B
Bank Guarantees	Till the expiry of the claim period	Type B/Type C
Tax Litigation documents	Permanent	Type A
Import/Export Documentation	8 years	Type B
Excise Tax /Service tax/VAT records/returns	8 years	Type B
Payroll Tax records	8 years	Type B
Consignment Note/ Proof of Delivery	6 years	Type C

b. Corporate Secretarial Records

Record Type	Retention Period	Document Type
Certificate of Incorporation/ Certificate of Change of Name	Permanent	Type A
Memorandum and Articles of Association	Permanent	Type A
Certificate to Commence Business	Permanent	Type A
Minute Books	Permanent	Type A
Notice/Agenda and other related papers	8 Years	Type B
Register of Postal Ballot and Scrutinizer Report and Office copies of the notices	Until the resolution has been implemented or for a period of 10 Years, whichever is later	Type B
Register of Allotments	8 Years	Type B
Register of Investments in securities not held in the name of the Company	Permanent	Type A
Register of Buy-back of Securities	8 Years	Type B
Register of Charges	Permanent	Type A
Register and Index of Members	Permanent	Type A
Register and Index of Debenture holder/ Foreign Register of Debenture holders	15 Years from the date of redemption of debentures	Type B
Foreign Register of Members	Preserved until discontinued	Type B/ Type C
Foreign Register of Debenture-holders	8 Years from the date of redemption of debentures	Type B
Register of renewed and duplicate share certificates	Permanent	Type A
Register of contracts in which Directors are interested	Permanent	Type A

Register of Directors, Managing Director, Manager and Secretary	Permanent	Type A
Register of Directors' Shareholding	Permanent	Type A
Disclosures /Notices by a Director of his interest	8 years from the end of the financial year to which it relates	Type B
All books and documents relating to the issue of share certificates, including the blank forms of share certificates	30 years and in disputed cases, shall be preserved permanently	Type A/Type B
All certificates surrendered to a Company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters	After the expiry of 3 years from the date on which they are surrendered	Type C
Register of Inter-Corporate Loans and investments	Permanent	Type A
Register of Deposits	8 Years	Type B
Register of payment of Dividend	8 Years	Type B
Dividend reconciliation statement	Preserved as long as any dividend remains unclaimed	Type B/ Type C
Register of Directors' Attendance	8 Years	Type B
Register of Proxies	8 Years	Type B
Register of Inspection	8 Years	Type B
Register of Investments (other than securities not held in the name of the Company)	Permanent	Type A
Register of transfer of shares	Permanent	Type A
Register of Transmission of Shares	Permanent	Type A
Register of Employees Stock Option	15 years	
Register in Respect of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	Permanent	Type A
Register in Respect of SEBI (Prohibition of Insider Trading) Regulations, 2015	Permanent	Type A
Annual Return	8 Years	Type B
ROC/Stock Exchange filings in physical & electronic form	5 years	Type C
Annual Reports	Permanent	Type A
Records on CSR Projects undertaken and progress thereon	Permanent	Type A

c. Legal & Insurance Records

Record Type	Retention Period	Document Type
License and Permits, and other statutory approvals	Permanent or till the date of validity	Type A/Type B/Type C
Legal Memoranda and Opinions	3 years after the closure of the matter	Type C
Litigation files/court orders	permanent	Type A
Trade Mark and related correspondence	Permanent	Type A
Claim Files etc.	8 years	Type B
Insurance Policies for the Company	8 years	Type B
Contracts and Related Correspondence (including any proposal that resulted in the contract) and all other supportive documents	8 years	Type B
Non-disclosure agreement	One year after end of the validity period	Type C
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent	Type A
Original Purchase / Sale Deeds	Permanent	Type A
Original Lease Agreements	3 years after expiry of lease	Type C

d. Personnel and HR Records including Payroll Records

Record Type	Retention Period	Document Type
Personnel Files of individual employees	Permanent	Type A
Correspondence with Employment Agencies and Advertisements for job openings	1 year after job opening is closed.	Type C
Leave Records	1 years after termination of employment	Type C
ESI/PF/LWF/Profession Tax contribution & Returns	8 years	Type C

e. Miscellaneous Records

Record Type	Retention Period	Document Type
Consultant Reports	8 years	Type C
Policy and procedures manuals	Current version with revision history	Type C
Electronic mails	1 year	Type C
Web page files	05 years as specified under LODR. Can be archived for a period of 01 years after initial period of 05 years of live page	Type C
Registration under various statutes	Permanent	Type A

f. Registers / documents under the other applicable laws to the Company

The Company would preserve the Registers / documents for such period as may be prescribed by the other applicable laws or any amendment thereof.

Amendment

The Board of Directors on its own and /or as per the recommendations of the Committee may amend this Policy, as and when deemed fit.

In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions given in this Policy and the Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.