

Super Crop Safe Limited

POLICY ON PRESERVATION OF DOCUMENTS

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PREAMBLE

Securities and Exchange Board of India has notified Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015. These regulations require every listed Company to have a policy on Preservation of Documents.

SCOPE

This policy shall govern the maintenance and preservation of Statutory Documents which are required to be maintained by the Company under the Companies Act, 2013 and Rules made there under. Company's other documents may be maintained according to requirement of applicable laws and/or discretion of the management.

OBJECTIVES OF THE POLICY

The main objective of this policy is to ensure that all the Statutory documents maintained under the Companies Act, 2013 are preserved in compliance with the Regulations and as per Policy framed in compliance with the Regulations.

The major objectives of the policy are:

- ☐ Identification of Statutory Registers and other records of the Company which are required to preserved.
- ☐ Identification and categorisation of the Statutory Registers and other records to be maintained either for eight years or permanently.
- ☐ Decide whether the Statutory Records and documents are to be preserved in physical form or in electronic form.
- ☐ After completion of 8 years, for the Statutory documents which are to be preserved for 8 years only may be disposed off as per the guidelines of the Policy or as decided by the Board of Directors at that time.

DEFINITIONS

- ☐ **"Act"** means the Companies Act, 2013, Rules framed there under and any amendments thereto;
- ☐ **"Regulations"** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
- ☐ **"Chief Compliance Officer"** shall mean any person responsible for all statutory and legal compliances of the Company and who shall be the Chief Risk Officer/ President-Risk of the Company."
- ☐ **"Company"**, "This Company", "The Company", and "Company" wherever occur in the policy shall mean "Super Crop Safe Limited"
- ☐ **"Board of Directors"** "or "Board", means the collective body of the Directors of the company;
- ☐ **"Policy"** or **"This Policy"** means, "Policy on Preservation of Documents."
- ☐ **"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.

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☐ **“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.

INTERPRETATION

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, and/or any other SEBI Regulation(s) as amended from time to time.

In case of any dispute or difference upon the meaning/interpretation of any word or provision in this Policy, the same shall be referred to the Risk Management Committee to decide thereupon.

GUIDELINES

Regulation 9 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, provides that the 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-

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

Accordingly, the preservation of Documents shall be done in the following manner:

- a) Where there is a period for which a Document is required to be preserved, as per Applicable Law, for the period required by Applicable Law.
- b) Where there is no such requirement as per Applicable Law, then for such period as the document pertains to a matter which is “Current”.
- c) In case of any other Document, for such period, as a competent officer of the Company required to handle or deal with the Document takes a considered view about its relevance; Provided that generally speaking, a Document may be preserved for a period of 4 years from the date on which the Document was originated.

An indicative list of the Documents and the time-frame of their preservation is provided in Annexure- I

Classification of documents to be preserved/maintained and Mode of preservation

- a) Documents that need to be preserved / retained permanently
- b) Documents to be preserved electronically and archived when necessary
- c) Documents that may be preserved/retained for a period of 8 years as specified under the Companies Act, 2013 or LODR
- d) Documents like budget papers etc., which may be retained for less than 8 years e Documents that may be required by judicial proceedings and which may be destroyed after closure of the legal case .

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e) Documents that may be required by judicial proceedings and which may be destroyed after closure of the legal case

The illustrative list is appended as Annexure 1

Modes of preservation

The Documents may be preserved in

- a) Physical form or
- b) 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.

Responsibility of Employees for Preservation of Documents

The official of the Company required to preserve the Document shall be Authorised Person who is generally expected to observe the compliance of requirements of Applicable Law

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

Periodical Review of the Policy by Managing Director and CFO

The policy shall be reviewed periodically by the Managing Director and CFO and amendments effected to subject to approval of the Board if and when practical difficulties are encountered. The Managing Director and CEO may also review the policy on document retention to comply with any local, state, central legislation that may be promulgated from time to time. The Managing Director and CEO along with respective Business Head/Function would identify time period for retention of documents from time to time.

Suspension of Record Disposal in the event of Litigation or Claims

In case the Company is served with any notice for request of documents or any employee becomes aware of a governmental investigation or audit concerning IMIL or commencement of any litigation against the Company, such employee shall inform the Managing Director, CEO and Company Secretary for any further disposal of documents shall be suspended until such time as the Managing Director and CFO with the due advice from the legal counsel determine otherwise.

Back-up Copies

In the event of major incident, the first priority is the safety of the people, followed by immediate action to rescue or prevent further damage to the records. Depending on the immediate threat, emergency response and recovery actions will take precedence over all other Company activities.

The Company has made appropriate provision for the backup of its digital collections, including the provision of offsite security copies. The backup copies are actively maintained to ensure their continued viability.

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Destruction of Documents

Destruction as a normal administrative practice usually occurs because the records are duplicated, unimportant or for short-term use only. This applies to both Physical and Electronic Documents.

The temporary Documents, excluding the Current Document(s) shall be destroyed after the relevant or prescribed period, by the Authorised Person in whose custody the Documents are stored, after the prior approval of the Board or any other authority as required under the Applicable Law pursuant to which the Documents have been preserved.

A register of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction.

The entries in the register shall be authenticated by the Authorised Person.

This policy comes into effect from December01, 2015.

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Annexure A

A. Corporate and secretarial records

PERMANENT PRESERVATION	TEMPORARY PRESERVATION
<ul style="list-style-type: none"> ☐ The memorandum and articles of the company ☐ Affidavit from the subscribers to the memorandum and from persons named as the first directors ☐ Register of members ☐ Books and Documents relating to the issue of share certificates, including the blank forms of share certificates ☐ The foreign register of members ☐ Minutes book of general meetings ☐ Minutes of Board meeting and Committee meetings ☐ Register of Contracts and Arrangement in which Directors are Interested ☐ Register of Inter Corporate Loan & Investments 	<ul style="list-style-type: none"> ☐ Register of charges (8 years) ☐ Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities) ☐ Copies of all annual returns prepared under Section 92 of the Companies Act, 2013 and copies of all certificates and Documents required to be annexed thereto (8 years from date of filing with the Registrar) ☐ Foreign register of debenture holders or any other security holders (8 years from the date of Redemption) ☐ All notices pertaining to disclosure of interest of directors ☐ All certificates surrendered to a company (3 years from date of surrender) ☐ Register of deposits (not less than 8 years from the date of last entry) ☐ Instrument creating a charge or modification (8 years from date of satisfaction of charge) ☐ Books of Accounts, Financial Statements, etc (8 years from the last of financial year) ☐ Office copies of Notices, scrutiniser's report, and related papers (as long as they remain current or for 8 financial years), whichever is later.

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B. Accounting and Finance records including Annual Financial statement

Record Type	Retention Period
Accounts Payable ledgers and schedules	8 Years
Accounts Receivable ledgers and schedules	8 Years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that related to the audit	8 Years after completion of audit
Annual Plans and Budgets	3 Years after the budget year is closed
Bank Statement and Cancelled Cheques	8 Years
Employee Expense Reports	8 Years
General Ledger	Permanent
Interim Financial Statements	8 Years
Notes Receivable ledgers and schedules	8 Years
Investment Records	Permanent
Security deposit receipt copies	3 Years after termination of the contract

C. Other records

1. Contracts entered into by the Company – 8 Years
2. Corporate Records including Certificate of Incorporation, Listing Agreement and other approvals from other statutory authority.
3. Legal Files and Records – Permanent
4. Property Records – Permanent
5. Production Records – 8 Years
6. Payroll, Personnel and HR Records – Permanent
7. Pension and retirement related Records – Permanent –
8. Miscellaneous Records – 8 Years

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Specimen format of the register of Documents disposed/destroyed

PARTICULARS OF DOCUMENT ALONGWITH PROVISION OF APPLICABLE LAW	DATE AND MODE OF DESTRUCTION	INITIALS OF THE AUTHORISED PERSON