

Jaykay Enterprises Ltd.

POLICY ON PRESERVATION OF DOCUMENTS AND RECORDS

[Pursuant to Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Preamble

Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulation”) requires every listed company to have a Policy on Preservation of Documents and Records maintained by the Company either in physical form or electronic form.

Scope

This Policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

Object of this Policy

The Main object of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulation and as per policy framed in compliance with the Regulations and to ensure that the records no longer needed or are of no value are discarded after following the due process for discarding the same.

The major objectives of the Policy are:

- Identification of statutory registers and other records of the Company which are required to be preserved.
- Identification and categorization 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 of as per the guidelines of the policy or as decided by the Board of Directors at that time.
- Aiding employees of the Company in understanding their obligations on retaining and preserving the documents and records.

Definitions

- i. **“Act”** means The Companies Act, 2013, rules made thereunder and any amendment thereto.
- ii. **“Company”** means “Jaykay Enterprises Limited”;
- iii. **“Board”** means the Board of Directors of the Company;
- iv. **“Listing Regulations”** means the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- v. **“Policy”** means this Policy of Preservation of Documents of the Company;
- vi. **“Register”** means a register maintained under the Companies Act, 2013 or the SEBI Act.
- vii. **“Maintenance”** means keeping documents either in physical or electronic form.
- viii. **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.
- ix. **“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.
- x. **“Current”** means running matter or whatever is at present in course of passage.

Interpretation of the Policy

Term 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 Obligations and Disclosure Requirements) Regulations, 2015.

Guidelines

Regulation 9 of the SEBI (Listing Obligations 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:-

- I. Documents whose preservation shall be permanent in nature;
- II. Documents whose preservation shall be at least for 8 years.

Accordingly, the Company has classified the preservation of documents to be done in the following manner:

- a. Documents that need to be preserved and retained permanently;
- b. Documents that need to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or Regulations;
- c. Documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company.
- d. Where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is current.

An indicative list of the documents and the time-frame of their preservation is provided in **Annexure-A**.

Mode of Preservation

The Documents may be preserved in

- a. Physical Form; or
- b. Electronic form.

The official of the Company who is required to preserve the document shall be Authorised Person i.e. Managing Director, Chief Financial Officer, Company Secretary who is generally expected to observe the Compliance of Statutory requirements as per applicable law.

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

Destruction of Documents

The documents of the Company which are no longer required as per the time schedule prescribed in the **Annexure-A** may be destroyed. The concerned Officer may direct employees in charge from time to time to destroy the documents which are no longer required as per the documents Preservation Schedule given under **Annexure-A**. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of the Documents in the format prescribed at **Annexure-B**. The entries in the register shall be authenticated by the Authorised Person.

Policy Review

This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines.

Amendment

The Board shall have power to amend any of the provisions of this policy, substitute any of the provisions with a new provision or replace this policy entirely with a new Policy according to subsequent modification(s)/amendment(s) to Regulation.

Effective Date

Effective Date of this Policy is 1st December, 2015.

Approved by the Board of Directors at its Meeting held on 10th February, 2016.

ANNEXURE - A

Indicative List

Records to be preserved permanently

- a. Certificate of incorporation, commencement, if applicable.
- b. Memorandum and Articles of Association.
- c. Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013.
- d. Register and Index of Members, debenture-holders, if any or other security holders, if any.
- e. Register of Contracts as per Companies Act, 2013.
- f. Register of Charges as per Companies Act, 2013.
- g. Register of Investments as per Companies Act, 2013.
- h. Files relating to properties viz. Title Deeds/Lease Deeds of owned premises/land and building, etc, where ever applicable.
- i. Certificates obtained from various statutory authorities, where ever applicable
- j. Any other document as may be required to maintained permanently in terms of applicable law(s).

Records to be preserved upto 8 Years

- a. Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013.
- b. Register of Inter Corporate Loans and Investments as per the Companies Act, 2013.
- c. Annual Returns as per Companies Act, 2013.
- d. Register of Deposits as per Companies Act, 2013, if applicable.
- e. Register of Allotment (from the date of each allotment) as per Companies Act, 2013.
- f. Annual financial statements including:
 - Annual accounts
 - Directors report
 - Auditors report

- g. Vouchers / Voucher register and books of accounts as defined under subsection 13 of section 2 of the Companies Act, 2013.
- h. Income Tax Returns filed under Income Tax Act, 1961.
- i. All notices in form MBP – I received from Directors alongwith any amendment thereto.
- j. Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013.
- k. Any other document as may be required to be preserved in terms of applicable law(s).

Others

As per applicable laws for the time being in force.

ANNEXURE – B

Format of Register of Documents Disposal of /Destroyed

Item No.	Brief Particular of Documents / records Disposed off	Date of Approval of Disposal	Date of Disposal	Mode of Disposal	Initial of Authorised Person
1					
2					
3					
4					