

***Rupa & Company Ltd***  
***Policy on preservation of documents including Archival Policy***

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# ***Rupa & Company Ltd***

## ***Policy on preservation of documents including Archival Policy***

### **1. Why this policy?**

The Corporate world is chock-full of Documents (defined below), in its day to day chores. This holds true not only for physical Documents but also Documents that are dealt with digitally. A policy on preservation of such Documents would ensure in safe-keeping of the records and safeguard the Documents from getting manhandled, while at the same time avoiding superfluous inventory of Documents. The Company, therefore, makes this policy, in pursuance to Regulation 9 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”), on preservation of the Documents to aid the employees in handling the Documents efficiently either in physical form or in electronic form. It not only covers the various aspects on preservation of the Documents, but also the safe disposal/ destruction of the Documents.

### **2. Definitions**

2.1 “*Act*” means the Companies Act, 2013.

2.2 “*Applicable Law*” means any statutes, laws, rules, circulars, guidelines or standards applicable to the Company under which the preservation of the Documents has been prescribed.

2.3 “*Archived documents*” means details of Documents (defined hereinbelow) as placed or maintained in the archived folder

2.4 “*Authorised Person*” means the Company Secretary or any person including Department Heads duly authorised by the Board, Managing Director or any Executive Director of the Company.

2.5 “*Board*” means the Board of directors of the Company or its Committee.

2.6 “*Company*” means Rupa & Company Ltd.

2.7 “*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.

2.8 “*Document(s)*” refers to documents, writings, papers, notes, agreements, deeds, contracts, summons, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record/s, 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 / print form or in Electronic Form and does not include multiple or identical copies.

2.9 “*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.

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2.10 “*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.

2.11 “*Maintenance*” means keeping Documents, either physically or in Electronic Form.

2.12 “*Preservation*” means to keep in good order and to prevent from being altered, damaged or destroyed.

2.13 “*Regulations*” means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

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

### **3. Coverage**

This Policy is intended to guide the Company and its officer on maintenance of any Documents, their preservation and disposal.

### **4. Classification**

The preservation of Documents shall be done in the following manner.

4.1 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.

4.2 Where there is no such requirement as per Applicable Law, then for such period as the document pertains to a matter which is “Current”.

4.3 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

### **5. Modes of preservation**

5.1 The Documents may be preserved in

5.1.1 Physical form or

5.1.2 Electronic Form.

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- 5.2 The officer 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
- 5.3 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 Auhorised Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

**6. Custody of the Documents**

- 6.1 Subject to the Applicable Law, the custody of the Documents shall be with the Authorised Person. Where the Authorised Person tenders resignation or is transferred from one location of the Company to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, or Company Disc, other storage devices or such other Documents and devices in his possession under the Policy to the Company Secretary/ Managing Director or to such other person as the Managing Director may authorise for the time being.
- 6.2 Information of the cessation or transfer of the Authorised Person is to be also intimated to the legal and information technology department of the Company.

**7. Authority for approval of Policy**

The Board shall have the authority for approval of this policy in pursuance to the Regulations. This authority has been granted *via* the Regulations.

**8. Authority to make alterations to the Policy**

The Board is authorized to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be in consonance with the provisions of the Acts and Regulations.

**9. Destruction of Documents**

- 9.1 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.
- 9.2 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

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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. The categories of Documents may be destroyed as normal administrative practice are listed in Annexure - II

- 9.3 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 format of the register has to be in accordance with Annexure-III.
- 9.4 The entries in the register shall be authenticated by the Authorised Person.

**10. Archiving of Documents which are hosted on the Company's website**

**A)** Recognizing the need to ensure the preservation and availability of the Documents of the Company after their required regulatory preservation period, for any legal, administrative, and historical purposes, the Company adopts the following archival policy in respect of Documents which are hosted on the website of the Company:-

- 10.1. All Documents generated, disclosed or received by the Company, on its website, for the purpose of shareholder communication, are the properties of the Company and constitute archival material.
- 10.2. Archival material of the Company shall not be destroyed or purged without the approval of the Authorised Person.

Provided that nothing contained herein shall be deemed to lead to an exception in case of an accidental deletion, or deletion due to any system flaw, virus, or any other deletion, inaccessibility or loss due to any reason other than deliberate and determinate deletion.

- 10.3. Material so selected for preservation shall be sent to the Company archives.
- 10.4. The Authorised Person, in consultation with the Board, will be responsible for deciding how long archival material is to be retained in and under the direct control of the officer concerned, if the law does not specify any time period. The period shall not be less than 3 years.
- 10.5. With reference to the pretext, the Documents submitted to the stock exchange, to be hosted on the website for the purpose of compliance with disclosure norms shall also be archived.
- 10.5.1 Archiving of the Documents to be submitted to the stock exchange, in terms of the Regulations, shall be done after the lapse of the preservation period of 5 years [as specified in Regulation 30(8)], as per the archival policy.

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10.5.2 For the Documents to be submitted to the stock exchange to comply with disclosure norms as required by any other Applicable Law, the Documents are to be archived after the lapse of the specified/ required time period.

**B) Responsibility to review the website and Archived documents**

In accordance with the provisions of Regulation 46 (3), the Authorised Person shall ensure to update any change in the content of the website within two working days of such change. The Authorized person of the Company shall be responsible for periodic and ongoing review of the contents of the website and keep the information up to date.

**C) Access to the Archived documents**

The contents of archived folder, on the website of the Company shall not be accessible to the public.

**11. Maintenance of Documents in Indexed form**

11.1 For ease of record reference, the Documents shall be preserved in an indexed form. The Documents shall be indexed appropriately by the Authorised Person. The index shall be updated as and when any changes occur in the records.

11.2 The index shall be kept in physical form as well as in Electronic Form.

**12. Conversion of the form in which the Documents are preserved**

12.1 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.

12.2 This will be done after obtaining prior approval of the Board.

**13. Authenticity**

Where a Document is being maintained both in physical form and in Electronic form, the authenticity with reference to the physical form should be considered for every purpose.

**14. Interpretation**

In any circumstance where the terms of this policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the law, rule, regulation or standard

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will take precedence over these policies and procedures until such time as this policy is changed to conform to the law, rule, regulation or standard.

**15. Authorization**

Subject to the provisions of other laws as may be applicable to the Company, the authority for the custody of the Documents, disposing/ destruction of documents, be given to the head of the departments/ Company Secretary/ Managing Director.

**By order of the Board of Directors**

**Prahlad Rai Agarwala**  
**Chairman**

**Date: 11.02.2016**

**Place: Kolkata**

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**Annexure - I**

➤ **Indicative list -**

<b>PERMANENT PRESERVATION</b>	<b>TEMPORARY PRESERVATION</b>
<u>Companies Act, 2013</u>	
<ul style="list-style-type: none"> <li>• The memorandum and articles of the company</li> <li>• Affidavit from the subscribers to the memorandum and from persons named as the first directors</li> <li>• Register of members</li> <li>• Books and Documents relating to the issue of share certificates, including the blank forms of share certificates</li> <li>• The foreign register of members</li> <li>• Register of charges</li> <li>• Minutes book of general meeting</li> <li>• Register of particulars of loans and guarantees given, securities provided and acquisitions of securities made.</li> <li>• Register of particulars of investments in shares or other securities beneficially held by the company.</li> <li>• Register of contracts or arrangements in which directors are interested.</li> <li>• Register of Renewed and Duplicate Share Certificates.</li> <li>• In case of disputed cases, all books and documents relating to the issue of share certificates, including the blank forms of share certificates</li> </ul>	<ul style="list-style-type: none"> <li>• Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities)</li> <li>• 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)</li> <li>• Foreign register of debenture holders or any other security holders (8 years from the date of Redemption)</li> <li>• All notices pertaining to disclosure of interest of directors for a period of 8 years from the end of the financial year to which it relates.</li> <li>• All certificates surrendered to a company (3 years from date of surrender)</li> <li>• Register of deposits (not less than 8 years from the date of last entry)</li> <li>• Instrument creating a charge or modification (8 years from date of satisfaction of charge)</li> <li>• The postal ballot and all other papers relating to postal ballot including voting by electronic means, (as long as they remain current or for 8 financial years), whichever is later.</li> <li>• All books and documents relating to the issue of share certificates, including the blank forms of share certificates not less than 30 years</li> </ul>



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<u>Secretarial Standard</u>	
<ul style="list-style-type: none"><li>• Minutes of Board meeting (SS-1)</li></ul>	<ul style="list-style-type: none"><li>• Office copies of Notices, Agenda, Notes on Agenda and other related papers (as long as they remain current or for 8 financial years), whichever is later. (SS-1)</li><li>• The attendance register for a period of at least 8 financial years (as long as they remain current or for 8 financial years), whichever is later. (SS-1)</li><li>• Office copies of Notices, scrutiniser's report, and related papers (as long as they remain current or for 8 financial years), whichever is later (SS-2)</li></ul>

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**Annexure- II**

The following categories of Documents may be destroyed as normal administrative practice:

- catalogues;
- copies of press cuttings, press statements or publicity material;
- letters of appreciation or sympathy, or anonymous letters;
- requests for copies of maps, plans, charts, advertising material or other stock information (subject to Clause 9 and 10 of this Policy);
- calendars, office diaries;
- facsimiles where a photocopy has been made;
- telephone message;
- drafts of reports, correspondence, speeches, notes, spreadsheets, etc. (subject to Clause 9 and 10 of this Policy); and
- routine statistical and progress reports compiled and duplicated in other reports(subject to Clause 9 and 10 of this Policy).

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**Annexure- III**

- **The format of the register of Documents disposed/ destroyed:**

<b>PARTICULARS OF DOCUMENT ALONGWITH PROVISION OF APPLICABLE LAW</b>	<b>DATE AND MODE OF DESTRUCTION</b>	<b>INITIALS OF THE AUTHORISED PERSON</b>