
POLICY ON PRESERVATION OF DOCUMENTS

ADILAKSHMI ENTERPRISES LIMITED

REGD. OFFICE: H.NO. 3-5-1089/12, OPP YMCA, NARAYANGUDA, HYDERABAD,
TELANGANA-500029
CIN: L25209TG1978PLC002334

1. INTRODUCTION

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 require every Listed Company to formulate a policy on Preservation of Documents duly approved by the Board of Directors.

In this context, the following policy has been framed by the Board of Directors of Adilakshmi Enterprises Limited with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation. The Policy can be modified and or amended with the approval of the Board of Directors only.

2. PURPOSE OF THE POLICY

Regulation 9 of the SEBI 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-

- 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 transaction(s).

Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode.

3. DEFINITIONS

In this policy unless the context otherwise requires

- a. **“Act”** means the Companies Act, 2013 and rules made there under, as amended from time to time.
- b. **“SEBI Regulations”** shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- c. **“Company”** means Adilakshmi Enterprises Limited.
- d. **“Document”** includes summon, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form.
- e. **“Key Managerial Personnel”** or **“KMP”** shall have the same meaning ascribed to it under the Act.
- f. **“Board”** or **“Board of Directors”** shall mean the Board of Directors of Adilakshmi Enterprises Limited, as may be re-constituted from time to time
- g. **“Financial Year”** shall have the same meaning ascribed to it under the Act.
- h. **“Electronic Form”** with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device.

The words or expressions used but not defined herein, but defined under Companies Act, 2013 or the SEBI Regulations shall have the same meaning assigned therein.

4. DOCUMENTS TO BE PRESERVED

This Policy sets the standards for preservation of documents of the Company, broadly classifying them into the following categories, which may be preserved, in physical and/or electronic mode.

(i) Category A – Documents Whose Preservation Shall Be Permanent In Nature

- Annexure 1 of this policy contains the details of documents whose preservation shall be permanent in nature.

(ii) Category B – Documents To Be Preserved For Not Less Than Eight Years After Completion Of The Relevant Transaction

- Annexure 2 of this policy contains the details of documents with preservation period of not less than eight years after completion of the relevant transactions.

(iii) Category C – General

- Annexure 3 attached herewith contains the details of documents with preservation period other than those mentioned in (i) and (ii) above.

5. RESPONSIBILITY

The Heads of respective Departments of the Company shall be responsible for preservation of the documents in terms of this Policy, in respect of the areas of operations falling under the charge of each of them.

6. DESTRUCTION OF DOCUMENTS

After the expiry of the statutory retention period, the preserved documents may be destroyed in such manner under the authority of the Board of Directors. This applies to both physical and electronic documents.

7. GENERAL

Notwithstanding anything contained in this Policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out

of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

8. REVIEW OF THE POLICY

The adequacy of this Policy shall be reviewed and reassessed by the Board of Directors periodically and appropriate recommendations shall be made to the Board to update the Policy based on the changes that may be brought about due to any regulatory amendments or otherwise.

Annexure 1

Documents whose preservation shall be permanent in nature

Sl. No.	Particulars of Document(s)	Person responsible for custody	Reference of Provision(s)	Period
1.	The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company.	Company Secretary	Sec 7(1) & 7(4) of the Companies Act, 2013	Permanent
2.	Minutes of General Meetings, Board Meetings and various Committee Meetings.	Company Secretary or any Director duly authorized by the Board for the purpose.	Rule 25(1)(d) & (e) & (f) of the Companies (Management and Administration) Rules, 2014 and Secretarial Standards 1& 2 – clause 8.1& 18.1	Permanent
4.	Register of Renewed and Duplicate Share Certificates	Company Secretary or any other person authorized by the Board for the purpose.	Rule 6 (3) of Companies (Share Capital and Debenture) Rules, 2014	Permanent
5.	Register of Charges	Company Secretary	Rule 10(4) of the Companies(Registration of Charge) Rules,2014	Permanent
6.	Register of Members	Company Secretary or any other person authorized by the Board for the purpose.	Rule 15(1) of the Companies(Management and Administration) Rules, 2014	Permanent
7.	Register of loans, guarantee, security and acquisition made by the Company.	Company Secretary or any other person authorized by the Board for the purpose.	Section 186 read with Rule 12(3) of the Companies(Meetings of Board and its Powers) Rules, 2014	Permanent
8.	Register of investments not held in its own name by the Company.	Company Secretary	Section 187 read with Rule 14(3) of the Companies (Meetings of Board and its Powers) Rules,2014	Permanent
9.	Register of contracts or arrangements in which directors are interested	Company Secretary or any other person authorized by the Board for the purpose.	Rule 16(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Permanent
10.	Intellectual Property Documents	Company Secretary or any other person authorized by the Board for the purpose.		Permanent
11.	Documents relating to property matters viz Title deeds etc.	Company Secretary or any other person authorized by the Board for the purpose.		Permanent
12.	Any other document(s), certificate(s), register(s) that may be required to be preserved permanently.	Company Secretary or any other person authorized by the Board for the purpose.	In accordance with the Companies Act, 2013 and/ or SEBI Regulations.	Permanent

Annexure – 2

Documents with preservation period of not less than eight years after completion of the relevant transactions identified under Companies Act, 2013 and SEBI Regulations

Sl. No.	Particulars of Document(s)	Person responsible for custody	Reference of Provision(s)	Period
Under Companies Act 2013 & rules made thereunder & Secretarial Standards				
1.	Books of Accounts	Head of Accounts	Section 128 of Companies Act 2013	8 financial years
2.	Instrument creating charge or modification thereon	Company Secretary	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	8 years from the date of satisfaction of charge by the Company.
3.	Copies of all annual returns	Company Secretary	Rule 15 (3) of the Companies (Management and Administration) Rules, 2014	8 financial years from the date of filling with the MCA.
4.	All notices for disclosure of interest	Company Secretary/ Authorised Person	Rule 9(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	8 years from the end of financial year to which it relates.
5.	Office copies of Board Meeting Notices and other related papers of the company	Company Secretary	8.2 of Secretarial Standard 1	As long as they remain current or for 8 financial years whichever is later.
6.	Office copies of Notices of general meeting(s), scrutinizers report and other related papers of the company	Company Secretary	18.2 of Secretarial Standards-2	As long as they remain current or for 8 financial years whichever is later
7.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means.	Company Secretary	Rule 22 (11) of the Companies (Management and Administration) Rules, 2014	8 financial years
8.	Register of debenture holders or any other security holders along with the index	Company Secretary	Rule 15 (2) of the Companies (Management and Administration) Rules, 2014	8 years from the date of redemption of debentures or securities,
9.	Register of investments not held in its own name by the Company.	Company Secretary	Section 187 read with Rule 14(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Permanent

Under SEBI (LODR) Regulations 2015

Sl. No.	Particulars of Document(s)	Person responsible for custody	Reference of Provision(s)	Period
10.	Compliance certificate for Share Transfer	Company Secretary	7(3)	8 financial years
11.	Statement giving the Particulars of investor complaints	Company Secretary	13(3)	8 financial years
12.	Quarterly, half yearly and yearly compliance report(s) on corporate governance	Company Secretary	27(2)	8 financial years
13.	Intimation of Board Meeting(s) sent to Stock Exchange	Company Secretary	29	8 financial years
14.	Disclosure of any material event or information	Company Secretary	30	8 financial years
15.	Shareholding pattern	Company Secretary	31	8 financial years
16.	Statement of deviation(s) or variation(s) in the use of proceeds	Company Secretary	32	8 financial years
17.	Quarterly and year-to-date standalone/ consolidated financial results & statement of assets and liabilities as at the end of the half-year	Company Secretary	33	8 financial years
18.	Intimation of record date	Company Secretary	42	8 financial years
19.	Details regarding the voting results of general meetings.	Company Secretary	44	8 financial years
20.	Certificate for lodgement of transfer, sub division, consolidation, renewal.	Company Secretary	40(9)	8 financial years

Sl No.	Particulars of Document(s)	Person responsible for custody	Reference of Provision(s)	Period
21.	Any and all kinds of filing to Stock Exchanges, viz. Press Release Investors Presentation, etc.	Company Secretary		8 financial years
22.	Any other document(s), certificate(s), registers that may be required to be preserved statutorily.	Company Secretary		8 financial years

Other Documents to be preserved

Sl. No.	Document	Person responsible for custody	Period of preservation
1.	Tax Records- Tax records including but not limited to documents concerning Tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax authorities after a final order has been received with respect to any other matter which was preferred for Appeal, as the case may be	Head of Finance & Accounts	8 financial years
2.	Relevant marketing and sales documents.	Head of Marketing	8 financial years
3.	Legal Documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or Tribunal Judgments, Interim Orders, documents related to cases pending in any court or Tribunal or any other Authority empowered to give a decision on any matter, awards.	Head of Legal	8 financial years
4.	Employment/Personnel Record in case of Employees of the Company.	Head of Human Resources	8 financial years

Annexure 3

Documents with preservation period other than those mentioned in Annexure 1 & 2 above.

Sl. No.	Particulars of Document(s)	Person Responsible for custody	Reference of Provision(s)	Period
1.	Share certificate related books and documents	Company Secretary	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014	30 years
2.	Share certificates surrendered to company.	Company Secretary	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014	3 Years from the date on which they were surrendered
3.	All Protected Disclosures along with results of Investigation	Company Secretary		5 years or such other period as specified by any other law, whichever is more