



## S J Logistics (India) Limited

### **PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY**

Version	Effective Date	Review Date	Prepared By	Reviewed By	Approved By
1.0	September 02, 2023	September 02, 2023	Secretarial Team	Jeet Shah, CFO	Board of Directors

#### **Limitation and Amendments:**

The Board of Directors shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

In the event of any conflict between the provisions of this Policy and of the Act or SEBI Regulations or any other statutory enactments, rules, the provisions of such Act or Listing Regulations or statutory enactments, rules shall prevail over and automatically be applicable to this Policy and the relevant provisions of the Policy would be amended/modified in due course to make it consistent with the law.

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## I. Background

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“**SEBI Listing Regulations**”) every listed Company is required to disclose on its website all such events or information which has been disclosed to the Stock Exchange(s) and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website. Further, in terms of Regulation 9 of SEBI Listing Regulations, the Company is required to have a policy for preservation of documents.

The Board of Directors of S J Logistics Limited (“the **Board**” and “**Company**”, respectively) in pursuance of Regulation 30(8) and Regulation 9 of the SEBI Listing Regulations and other applicable provisions (including any statutory enactments / amendments thereof), adopted preservation of documents and archival policy in the Board Meeting held on **September 02, 2023** (“the **Policy**”).

## II. Purpose

The purpose of this Policy is to ensure preservation and archival of documents and records of the Company in compliance with the applicable laws

## III. Introduction

Regulation 9 of the SEBI Listing 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:

- Documents whose preservation shall be permanent in nature (**Annexure-1**);
- Documents with preservation period of not less than eight years after completion of the relevant transactions (**Annexure-2**).

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

Further, pursuant to Regulation 30 of the SEBI Listing Regulations, the Company shall disclose on its website all such events or information which has been disclosed to stock exchanges(s) under Regulation 30 and such disclosure shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the Company.

Besides the above, as per the applicable provisions of the Companies Act, 2013 and the Income Tax Act, 1961 certain documents are required to be preserved permanently or up to a certain prescribed time.

## IV. Preservation of Documents and Archival Policy

The Company shall disclose events and information to the stock exchanges in line with the Company’s Policy on Determination of Materiality of Events and as per the SEBI Listing Regulations and shall also disclose on its website all such events or information which has been disclosed to stock exchange(s) under Regulation 30 of the SEBI Listing Regulations, and such disclosures shall be hosted on the website of the Company for a period of five years. Thereafter the same shall be archived so as to be available for retrieval for a further period of three years by storing the same on archival section of the website. Thereafter the said information, documents, records may be destroyed as per this Policy.

Annexure 1 of this policy contains the indicative list of documents whose preservation shall be permanent in nature as required by applicable laws.

Annexure 2 of this policy contains the indicative list of documents whose preservation shall be temporary in nature and shall be maintained in the following manner:

- All such documents having preservation period of 8 (eight) years or period as per applicable

laws, shall be preserved for such period as prescribed under the applicable laws.

- All other documents for which the period of preservation is not prescribed under any laws shall be preserved by the Company for a reasonable period of time after taking into consideration nature and relevance of the document.

## **V. Authority and Responsibility**

The functional head of the concerned department shall be responsible to maintain and destroy the records according to the time frame prescribed in the Policy.

Each of the departments is responsible for keeping track of the location and contents of all documents for which they are responsible.

## **VI. Mode of Preservation**

- Records/ documents may be preserved either physically or in electronic form.
- An external agency can also be used for the purpose of preserving documents.
- The preservation location for physical documents will be the concerned department. If the location is other than the concerned department, the same may be documented and kept in a file for reference purpose in the respective department.
- In case of critical documents which need to be preserved for very long periods or permanently, the same will be preserved in a good condition and stored safely.
- The preservation location for electronic documents will be the computer systems, data storing devices, server of the Company and/ or the server of any third-party vendor/ service provider having appropriate security and safety measures.
- 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 shall be accessible at all reasonable times. Access may be controlled by the respective functional head of the concerned department, so as to ensure integrity of the documents and prohibit unauthorized access.

## **VII. Documents to be made available on the website of the Company**

1. As required under the SEBI Listing Regulations, the Company shall maintain a functional website containing:
  - The basic information about the Company,
  - All Information and / or documents as specified in the applicable provisions of the Companies Act, 2013,
  - All Information and / or documents as specified in Regulation 46(2) of the SEBI Listing Regulations,
  - All Information and / or documents as mentioned in Regulation 30 of the SEBI Listing Regulations on Material Events,
  - All other Information and / or documents as required under the SEBI Listing Regulations
2. The Company shall ensure that the contents of the website are correct.
3. The Company shall update any change in the content of its website within two working days (or any such time prescribed under law) from the date of such change in content.
4. The information and/or documents uploaded on the website shall be available for the current financial year and for the preceding five financial years.

## **VIII. Disposal of Registers/ Documents**

Unless required to be preserved for a particular purpose like litigation or regulatory directive and upon expiration of the specified period of time for preservation as per applicable laws and/or

SEBI Listing Regulations, the document may be destroyed by the Company.

The functional head of the concerned department shall be responsible for taking into account the potential impact on preservation/destruction of the documents in their work area and their decision to retain/preserve/ destroy documents pertaining to their area of work.

The modes of destruction of records can include methods like shredding, recycling, delete or destroy electronically stored data etc. or any other mode as permissible by law.

**IX. Policy Review**

The Board is subject to applicable laws, entitled to amend, suspend or rescind this Policy at any time. Any difficulties or ambiguities in the Policy will be resolved by the Board in line with the broad intent of the Policy. The Board may also establish further rules and procedures, from time to time, to give effect to the intent of this Policy.

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**ANNEXURE – I**

**Documents whose preservation shall be permanent in nature**

<b>Sr. No.</b>	<b>Concerned Department</b>	<b>Records</b>
1.		Certificate of Incorporation
2.		Certificate of Change in Name
3.		Certificate for commencement of business
4.		Memorandum and Article of Association
5.		Agreements made by the Company with Stock Exchanges, Depositories,

		etc.
6.	Secretarial	Licenses, Certificates authorization from Statutory authorities
7.		Minutes of the meetings of the Board of Directors and of its committees
8.		Minutes of all meetings of Shareholders
9.		Statutory Registers
10.		Register of Members
11.		Register of preservation and disposal of records
12.		Applications and approvals for issuance and listing of Securities
13.		Orders from Courts/ other regulatory authorities
14.		Any other documents as may be required to be maintained permanently in terms of applicable laws, maintained and preserved from time to time
15.		Legal
16.	Property Card, Ownership records issued by Government Authority	
17.	Court Orders	
18.	Finance & Accounts	Tax Exemption and Related documents
19.		Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract and other supportive documentation)
20.	Human Resource & Admin	Factory License and Permissions

*Any document not included above, should be maintained for a minimum period legally required and in other cases as determined by the respective head of the department in writing.*

## ANNEXURE – II

Sr. No.	Concerned Department	Records	Preservation Period
1.		Office copies of Notice of Board Meeting / Committee Meeting, Agenda, Notes on Agenda and other related papers	
2.		Board, Committee Attendance Register	
3.		Office copies of Notice of General Meeting and related papers	
4.		General Meeting Attendance Register	
5.		Statutory filings with the Stock Exchanges, SEBI, Ministry of Corporate Affairs, Reserve Bank of India and any other statutory / regulatory authority	
6.		Copy of newspaper advertisement or publications	

7.	Secretarial	Annual Returns as per Companies Act, 2013	8 Years after closure of Relevant Financial year
8.		MCA Forms	
9.		Scrutinizers Reports and Voting Results	
10.		Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013	
11.		Instrument creating or modifying charge from the date of satisfaction of charge as per Companies Act, 2013	
12.		Register of Allotment (from the date of each allotment) as per Companies Act, 2013	
13.		Register of Deposits as per Companies Act, 2013	
14.		All notices in form MBP – 1 received from Directors and KMPs along with any amendment thereto	
15.		Any other documents as may be required in terms of applicable laws, maintained and preserved from time to time	
16.	Legal	Documents relating to court orders including files, affidavits, correspondence etc	8 Years after closure of court case
17.	Human Resource & Admin	Payroll Registers	8 Years
18.		Bonus, Gratuity and other Statutory Records	8 Years
19.		Unclaimed Wages Records	8 Years
20.		Employees Medical Record	3 Years after separation
21.		Time office Records and Leave Cards	3 Years after separation
22.		Employees Information Records	3 Years after separation
23.	Information & Technology	Documents in relation to procurement of IT hardware, software, licenses etc.	8 Years from the end of Financial Year
24.		Operations & User Manuals	8 Years from the end of Financial Year
25.		License and Information Security Register Server logs	8 Years from the end of Financial Year
26.		Disaster Recovery Site logs	8 Years from the end of Financial Year
27.		Inventory of back up data	8 Years from the end of Financial Year
28.	Finance & Accounts	E-mails & Other related Documents	8 Years from the end of Financial Year
29.		Insurance Policies	5 years
30.		Annual Plans and Budgets	8 years
31.		Bank Statements	8 years
32.		Investment Records	8 Years
33.		Journal Entry support data	8 Years
34.		Annual financial statements including: - Annual accounts; Director's report; Auditor's report	8 Years
35.		Books of Accounts, Ledgers and Vouchers	8 Years
36.		Excise Records	8 Years from the end of Financial Year
37.		Tax Deducted at Source Records	8 Years from the end of

			Financial Year
38.		Income Tax papers	8 Years from the end of Financial Year
39.		Service Tax papers	8 Years from the end of Financial Year
40.		Register of Income Tax Papers and Service Tax Papers	3 Years after the close of matter

*Where the preservation period of Documents is not included in the above identified categories, such period shall be determined by the application of the general guidelines affecting Document preservation identified in this Policy, as well as any other pertinent factors.*