

## **1. INTRODUCTION**

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been notified by Securities & Exchange Board of India on September 02, 2015, which shall replace the existing Listing Agreement entered by the Company with the Stock Exchange w.e.f. December 01, 2015.

Clause 9 of the Listing Regulations cast obligation on the Board of Directors of listed companies to frame a policy for providing framework for adequate protection and preservation of the documents of the Company as per the applicable statutory requirements.

## **2. DEFINITIONS**

- i. "Company" means "Dhyaani Tradeventures Limited";
- ii. "Board" means the Board of Directors of the Company;
- ii. "Listing Regulations" means the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015)
- iii. "Policy" or "this Policy" means this Policy on Preservation of Documents;
- iv. "Stock Exchanges" means the stock exchanges where the Company's shares are listed.
- v. "SEBI" means Securities & Exchange Board of India.
- vi. "Document(s)" refers to papers, notes, agreements, notices, advertisements, requisition, orders, declarations, forms, correspondence, minutes, indicates, registered and or any other records, 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 or in electronic form and does not include multiple or identical copies.

"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.

"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.

Any other term not defined herein shall have the same meaning as ascribed to it under the Companies Act, 2013, Listing Agreement, Listing Regulations framed by the SEBI or any other relevant regulation/legislation applicable to the Company.

## **3. CLASSIFICATION OF DOCUMENTS TO BE PRESERVED / RETAINED**

The Board of Directors has classified the documents to be retained and preserved in two categories which are mentioned below:

- 1) Documents whose preservation shall be permanent in nature—

□ as prescribed under Companies Act, 2013 & Rules made there under.

2) Documents with preservation period of not less than 8 years after completion of relevant transactions-

□ as prescribed under Companies Act, 2013 & Rules made there under:

Income Tax, Sales Tax, Central Excise and Service Tax related documents, i.e., Assessment Orders, Tax Bills, Receipts, Statements, Returns, Notices, etc shall be preserved for a period of 8 years as required under the applicable laws.

Details pertaining to the list of documents to be preserved under the abovementioned applicable laws and regulations have been provided to the respective departments to ensure safe record keeping and compliance of the applicable laws and regulations.

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

#### 4. MODES 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 documents shall be Authorized Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of the documents should be such as to ensure that there is no tampering, alternation, destruction, or anything which endangers the content, authenticity, utility or accessibility of the documents.

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

#### 5. DESTRUCTION OF DOCUMENTS

- a) After the expiry of the preservation period specified in the annexed Documents Preservation Schedule, such documents which are no longer required may be destroyed by the concerned department after obtaining prior approval of Chairman & Managing Director of the Company. The records of the documents destroyed shall be maintained by the concerned department in the format prescribed at Annexure- B and shall be produced whenever required by the concerned authority/auditors.
- b) In case any specific procedure is prescribed under applicable Act/Rule/Regulation for destruction of the documents, the same shall be followed by the Company.
- c) Where the Company has been served with any Notice requisitioning documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed of finally.

6. ARCHIVALPOLICY

The Company shall ensure that all the information disclosed on the Company's website <https://www.dhyaaniinc.com/> is maintained live and in archive for a period of 5 years.

7. AUTHORITY FOR MAKINGAMENDMENT

The Board of Directors are authorized to make such alteration to this Policy as considered appropriate, subject to the condition that such alterations shall not be inconsistent with the provision of the Listing Regulation, and any amendment thereto from time to time.

**Annexure-A**

Indicative List:

**A) PERMANENT PRESERVATION:**

- a) Common seal
- b) Minutes books of Board, General Meeting and Committee Meetings
- c) Statutory Register
- d) License and Permission
- e) Statutory forms and disclosures except for routine compliance
- f) Scrutinizers' Report
- g) Court Orders
- h) Auditors' Report and financial statements

**B) TEMPORARY PRESERVATION UPTO 8 YEARS:**

- a) Annual return
- b) Attendance Register
- c) Office copy of General Meeting and related papers
- d) Office copy of Board Meeting/Committee Meeting, Notes on Agenda and other related papers
- e) All notices pertaining to disclosure of Interest of Directors
- f) Instrument creating a charge or modification
- g) Books of Accounts, Ledgers and Vouchers etc.
- h) Register of debenture holders or any other securityholders
- i) Bank Statements
- j) Investments Records
- k) Annual plans and Budgets

**C) OTHERS:**

As per applicable Law