

# **PADMANABH ALLOYS & POLYMERS LIMITED**

## **POLICY FOR PRESERVATION OF DOCUMENTS**

### **& ARCHIVAL OF DOCUMENTS**

#### **1. Legal Framework :**

The Board of Directors (the “Board”) of Padmanabh Alloys & Polymers Limited (the “Company”) has adopted the following policy with regard to preservation of Documents. This Policy has been formulated in accordance with the provisions of Regulation 9 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

#### **2. Definitions :**

##### **A. “Board of Directors” or “Board”**

**Board of Directors or Board** shall mean the Board of Directors of Padmanabh Alloys & Polymers Limited, as constituted from time to time.

##### **B. “Company”**

Company shall mean “**Padmanabh Alloys & Polymers Limited**”.

##### **C. “Documents”**

Documents shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.

##### **D. “Listing Regulations”**

Listing Regulations shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

#### **3. Purpose and Scope:**

The purpose of this Policy is to preserve its documents in accordance with all the statutory and regulatory provisions applicable to the Company including the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This policy would contain guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, and how and when those documents should be disposed of, if no longer needed pursuant to the applicable statutory and regulatory provisions.

#### **4. 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 eight years after completion of relevant transactions –  
as prescribed under Companies Act, 2013 & Rules made there under.

Income Tax, Sales Tax, Central Excise, Service Tax, GST 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.

#### **5. Periodical Review Of The Policy By The Board Of Directors :**

This policy shall be reviewed periodically by the Board and amendments affected subject to approval of the Board if and when practical difficulties are encountered. The Board may also review this policy on document retention to comply with any local, state, and central legislation that may be promulgated from time to time.

#### **6. Suspension of Record Disposal in the Event of Litigation or Claims :**

In case the Company is served with any notice for request of documents or a governmental Investigation or audit concerning the Company or commencement of any litigation against the Company, then disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determine otherwise. Such documents shall be preserved until the completion off the judicial proceedings.

#### **7. Register of Documents Destroyed :**

The company shall maintain a register in the form set out in the Annexure enclosed hereto wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Company Secretary or such other persons as may be authorized by the Board for the purpose.

#### **8. Policy Severable :**

In the event that any term, condition or provision of this Policy is being held to be in violation of any applicable law, statute or regulation, the same shall be severable from the rest of this Policy and shall be of no force and effect, and this Policy shall remain in full force and effect as if such term, condition or provision had not originally been contained in this Policy.

**ARCHIVAL OF DOCCUMENTS [PERTAINING TO EVENTS OR  
INFORMATION DISCLOSED TO STOCK EXCHANGE] IN WEBSITE**

1. The Company shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under Regulation 30 of Chapter IV of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 and such disclosure shall be hosted on the website of the company for a minimum period of 5 years.
  
2. The Company shall disseminate the information specified in Regulation 46 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 on its website.

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