



SWAN
DEFENCE AND
HEAVY INDUSTRIES

POLICY ON PRESERVATION & ARCHIVAL OF DOCUMENTS

Swan Defence and Heavy Industries Limited

POLICY ON PRESERVATION & ARCHIVAL OF DOCUMENTS

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and Heavy Industries Limited
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PREAMBLE

In terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [‘Listing Regulations’] mandates that every listed entity shall have a policy for preservation of documents/records maintained by the Company either in Physical Mode or Electronic Mode, classifying them into the following categories: -

- a) Documents whose preservation shall be permanent in nature; and
- b) Documents with preservation period of not less than eight years after completion of the relevant transactions.

OBJECTIVE

This Policy is formulated to preserve statutory records and documents as mentioned in various provisions of the Companies Act, 2013, SEBI (Prohibition of Insider Trading) Regulations, SEBI (Substantial Acquisition of Shares and Takeover) Regulations, Listing Regulations, Income-Tax Act, 1961, Central Excise, Value Added Tax Rules, [and such other acts, rules and regulations -- as amended from time to time, applicable to the Company.

DEFINITIONS

“**Act**” means the Companies Act, 2013 and Rules made thereunder, including any amendments or modifications thereof.

“**Board of Directors**” or “**Board**” means the collective body of the Directors of the Company.

“**Document(s)**” refers to papers, notes, agreements, notices, advertisements, requisitions, order, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any applicable law, whether issued, sent, the time being in or otherwise, maintained on paper or in Electronic form received or kept in pursuance of the Act or under any other law for 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**” records stored in any electronic device such as computer, laptop, compact disc, floppy disc, pen drive, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession of the Company or not, but the Company has control over or access to.

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

PRESERVATION & ARCHIVAL OF DOCUMENTS

Regulation 30(8) of the Listing Regulations requires the Company to disclose on its website all such events or information which has been disclosed to stock exchange(s) and such disclosures shall be hosted on the on the Company’s website for minimum period of five years and thereafter after, as per the Archival Policy of the Company.

Pursuant to the above requirement, the Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time. While this Policy lays down the minimum period for preservation of documents, the retention of documents shall be as identified specifically in the Policy.

GUIDELINES FOR PRESERVATION OF DOCUMENTS/RECORDS

The Company has classified managing, storing and preservation of documents in the following manner: -

- a) Documents (along with modifications, amendments, additions, deletions, if any) of a permanent nature provided in **Annexure A** shall be maintained and preserved permanently by the Company.
- b) Documents (along with modifications, amendments, additions, deletions, if any) with preservation period at least for eight (8) years after completion of the relevant transactions as provided in **Annexure B**.
- c) Documents (along with modifications, amendments, additions, deletions, if any) with preservation period minimum of five (5) years after completion of the relevant transactions as provided in **Annexure C**.

Provided further that the Company may keep the documents as specified above in electronic mode.

MODE OF MAINTENANCE

The Company shall maintain these records either in physical or in Electronic Form. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to.

All the records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various rules and regulations.

DISPOSAL AND DESTRUCTION OF RECORDS

After the expiry of the statutory retention period, the preserved documents may be destroyed. Destruction of documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant.

This applies to both Physical and Electronic Documents. The documents may be destroyed as follows:

- a. Recycle non-confidential paper records;
- b. Shred or otherwise render unreadable confidential paper records; or
- c. Delete or destroy electronically stored data.

AMENDMENTS

The Board shall have the powers to amend or modify this Policy in whole or in part, at any time, without assigning any reason whatsoever, subject, however, to the condition that such alterations will be in consonance with the provisions of the applicable law.

DISCLOSURE

The Company shall upload this Policy and amendments, if any, on its website.

ANNEXURE A

Documents required to be preserved permanently: -

The following documents including but not limited, are required to be maintained on a permanent basis:

- a. Incorporation Documents
- b. The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company
- c. Minutes of General Meetings, Board Meetings and various Committee Meetings
- d. Register of Members along with Index
- e. Foreign Register of Members, if any
- f. Register of loans, guarantee, security and acquisition made by the Company
- g. Register of investments not held in its own name by the Company, if any
- h. Register of Charges
- i. Registers of Renewed and duplicate share certificates
- j. Register of Directors and Key Managerial Personnel
- k. Merger Order(s) issued by Hon'ble High Court/National Company Law Tribunal.
- l. Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently.

ANNEXURE B

Documents which are to be maintained for at least eight (8) financial years:

The following documents, including but not limited, are required to be maintained for at least eight (8) financial years:

- a. Books of account together with the vouchers relevant to any entry in such books of account
- b. Register of Debenture holders (including Foreign Register of Debentures) or Register for any other Securities issued by the Company
- c. Copies of all Annual Returns
- d. E-forms filed with the Registrar of Companies
- e. Disclosure of Interest received from the Directors of the Company in the manner prescribed
- f. Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
- g. Instrument creating a Charge or modifying a Charge, if any
- h. Changes to the Memorandum of Association and the Articles of Association, if any
- i. Register of deposits accepted or renewed, if any
- j. 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, shall be maintained for a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for appeal, as the case may be
- k. Employment /Personnel Record should be retained for a period of eight (8) years following cessation of employment in case of employees of the Company.
- l. Relevant marketing and sales documents
- m. Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters

ANNEXURE C

Documents which are to be maintained on website of the Company for a minimum period of five (5) years: -

The following documents including but not limited, are required to be maintained for at a minimum period of five (5) financial years:

- a. Disclosure of all events and information provided to the Stock Exchanges as per the Listing Regulations
- b. Investor Presentations and audio video recordings/transcripts of investor calls
- c. Press Releases

The above documents as uploaded on the Company's website will be archived pursuant to the requirement of Regulation 30(8) of the Listing Regulations, for a period of three (3) years and thereafter destroyed as per this Policy.