



POLICY FOR PRESERVATION OF DOCUMENTS

OF

S.J.S. ENTERPRISES LIMITED

Sl. No.	Particulars	Date
1.	Policy adopted	19.07.2021
2.	Amended	10.11.2022

1. BACKGROUND

The Securities and Exchange Board of India (“SEBI”) vide its notification dated September 2, 2015 issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “SEBI Listing Regulations”) *inter alia* mandate listed entities to frame a policy for preservation and archiving of documents.

The Board had adopted this Policy at its meeting held on 19th July 2021.

2. PURPOSE

The purpose of this document is to formulate a policy for preservation of documents in accordance with Regulation 9 of the SEBI Listing Regulations so as to provide a framework for their adequate protection and preservation as per applicable laws.

3. DEFINITIONS

“**Applicable laws**” means securities laws defined under Regulation 2(1)(zf) of the SEBI Listing Regulations and other laws and statutes applicable to the Company, mandating preservation of documents.

“**Board**” means Board of Directors of the Company as constituted from time to time.

“**Company**” means S.J.S. Enterprises Limited.

“**Document/s**” includes all papers, documents, agreements, filings, forms, memos, correspondences, records, files, books, etc., of the Company in physical or electronic forms.

“**Policy**” means this Policy on Preservation of Documents formulated by the Company.

4. SCOPE

All documents of the Company shall be maintained in compliance with the requirements of the Applicable Laws, including the SEBI Listing Regulations. The preservation of the documents shall be as per the periodicity stated in the guidance manual to the Policy.

5. CLASSIFICATION OF DOCUMENTS AND DOCUMENTS PRESERVATION SCHEDULE

Regulation 9 of the SEBI Listing Regulations broadly classifies documents into following two 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 transaction.

Provided that the Company may keep the aforementioned documents in electronic mode.

This Policy is applicable to all documents maintained in physical and electronic mode by the Company.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything that endangers the content, authenticity, utility or accessibility of the documents. The documents not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained.

The Documents preservation Schedule in line with the requirements of the applicable laws is as follows:

Documents as per the Companies Act, 2013 (the Act) and Listing Regulations	The Company shall maintain all the statutory Documents as per the applicable provisions of the Act read with the rules thereunder. Further, the Company shall maintain all the records as per the Listing Regulations for not less than eight (8) years. Documents pertaining to minutes of meetings of board of directors, committees of the board and shareholders, financial statements, Books of Accounts, audit reports and all statutory registers / records, filings with the MCA, Stock Exchanges and other regulatory authorities as prescribed under applicable laws and rules shall be preserved for such period as provided in the respective laws and regulations. Any Document where preservation period is not prescribed under any applicable laws shall be preserved for a period of not less than eight (8) years. The Company may require records to be retained having proprietary, technical or economic value to future operations of the Company.
Documents as per other statutes	All the Documents required to be maintained under Reserve Bank of India Act, 1934, Foreign Exchange Management Act, 1999, applicable Direct and Indirect Tax Statutes or any other

	<p>applicable laws and regulations shall be maintained and preserved as per the provisions of such laws, regulations and Guidelines, from time to time.</p>
Taxation Documents	<p>Taxation (Direct or Indirect tax) documents include, but not limited to documents concerning tax filings, tax returns, tax audits & certifications, transaction records including records of international transactions, related party transactions, proof of deductions, tax assessments, tax litigations including appeals and petitions preferred against any claim made by the relevant tax authorities. Tax documents shall be maintained for a period as prescribed under applicable laws or for a period not less than eight (8) years or for a period as may be required under applicable laws after a final order has been received with respect to any matter, as the case may be.</p>
Employment /Personnel Record	<p>The Company is required to keep records or Documents relating to recruitment, employment and personnel information, attendance, performance review, training and development, union wage settlements, separation schemes, action taken by or against any employee, complaints by or against any employee. These Documents relating to employment or personnel information shall be retained for a period of not less than eight (8) years after the usual period for which they need to be retained.</p>
Press Releases	<p>Press Release shall include, but shall not be limited to, any intimation given to the press regarding financial results, profits, meetings of the Board, general meetings, and overall performance of the Company. The Company shall retain all documents relating to Press Releases not less than ten (10) years.</p>
Legal Documents	<p>Legal Documents shall include, but shall not be limited to contracts, agreements, legal opinions,</p>

	<p>impending claims, legal actions, 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, and documents relating to property matters. A contract shall be preserved for a period of not less than eight (8) years or for not less than eight (8) years after the expiry of the term of the contract, whichever is longer. Documents relating to any property owned by the Company shall be preserved perpetually. Other property Documents shall be preserved for a period of not less than eight (8) years or for a period of eight (8) years after the rights and obligations in relation to such property cease to exist, whichever is longer. Orders passed by any court or tribunal or any authority or judgment, which are final in nature and cannot be superseded shall be preserved permanently. Interim orders shall be preserved till a final order is received or for a period of not less than eight (8) years, whichever is longer.</p>
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6. MODES OF PRESERVATION

- The Documents may be preserved either in physical form or electronic form.
- The officer(s) of the Company who is/are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents (authorized person). This is more particularly as set out in the guidance manual.
- The preservation of Documents should be in such a manner 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 must be accessible at all reasonable times. Access may be controlled by the authorized person for preservation, so as to ensure integrity and confidentiality of the Documents and prohibit unauthorised access.
- The Company shall make appropriate provisions for back up of all Documents preserved both physically and electronically.

7. DESTRUCTION OF DOCUMENTS

After the expiry of the retention period, the preserved Documents may be destroyed in such mode as may be recommended by the authorized person and approved by the managing director of the Company. The details of Documents destroyed by the Company shall be recorded in the Register of Disposal of Records to be kept by authorized persons who are disposing of the documents in the format prescribed in the guidance manual. This applies to both physical and electronic Documents.

8. REVIEW

This Policy may be reviewed and amended from time to time by the Board, in line with the changing regulatory requirements, or in case the Company faces any practical difficulties in implementing the Policy.

9. COMPLIANCE

All employees of the Company are required to comply with the provisions of this Policy and the guidance manual. Failure to comply by any employee of the Company with this Policy and the guidance may result in disciplinary action by the Company, including suspension or termination of employment.

Any queries regarding this Policy may be referred to the Company Secretary and Compliance Officer who is in charge of administering, enforcing and updating this Policy.

10. INTERPRETATION

In any circumstance where the terms of this Policy is inconsistent with any existing or newly enacted law, rule, regulation or standard governing the Company, the said law, rule, regulation or standard will take precedence over this Policy and procedures.

11. DISSEMINATION OF THE POLICY:

The Policy, as amended from time to time, shall be placed on the website of the Company.