

BETALA GLOBAL SECURITIES LIMITED

“POLICY FOR PRESERVATION OF DOCUMENTS”

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1. INTRODUCTION

The Board of Directors (“the Board”) of BETALA GLOBAL SECURITIES LIMITED (“the Company”) has adopted this policy on preservation of documents (“**this Policy**”).

This Policy is prepared in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**Listing Regulations**”) and shall be effective from **1st December, 2015**.

2. OBJECTIVE

This Policy contains guidelines for identifying Documents (defined later) that need to be maintained, the period of preservation of such Documents and its destruction/disposal. This Policy aims to provide efficient and systematic control on the periodicity and destruction of business related Documents.

3. DEFINITIONS

The capitalized terms used in this Policy shall have the meaning ascribed to such terms in the Companies Act, 2013, rules made thereunder and the Listing Regulations (collectively, the ‘**Statutory Provisions**’), as the case may be.

For the purpose of this Policy, “**Document**” means document maintained in any medium, (paper, electronic, optical, magnetic, etc.), that is created, received, transmitted or used in the course of and in relation to the business of the Company.

Words importing the singular number shall, unless the context otherwise requires, also include the plural number and vice versa.

4. SCOPE

This Policy applies to all departments and business functions of the Company but does not apply to personal or non-business information.

5. PERIODICITY OF PRESERVATION OF DOCUMENTS

The below guidelines shall be followed for proper preservation of documents.

Document Category	Document type	Preservation period	Mode of preservation
Operations	<ul style="list-style-type: none">Memorandum / Articles of AssociationCertificate of incorporation	Permanent	Physical and/or

	<ul style="list-style-type: none"> • Licenses, certificates, approvals and other such documents issued by Central/State Government and any other statutory and/or regulatory body • Orders, judgements of judicial authorities • Policies, Charters and Codes of the Company • Other related Documents 		electronically
Tax and Finance records	<ul style="list-style-type: none"> • Books of accounts, including inter-alia, financial statements, vouchers relevant to entry in books of accounts, audit records, invoices, expense records, bank records etc. in accordance with the applicable provisions of Companies Act, 2013, Income tax Act, and any other applicable laws. • Application/correspondence with various Direct and Indirect tax authorities • Excise invoices / bills / challans • Returns and Assessment Records • Sales Tax documents • All copies of registrations • Loan related Documents • Agreements pertaining to securities • Documents related to all other taxes and duties • Other related Documents 	Eight financial years or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
Secretarial records	<ul style="list-style-type: none"> • Notice, agenda and notes to agenda of meetings of the Board and its Committees • Minutes of the meetings of the Board of Directors and of its Committees • Minutes of all meetings of shareholders • Office copies of Notices, scrutinizer's report and other documents related to 	Permanent	Physical and/or electronically

	<p>meetings of shareholders/ creditors of the Company</p> <ul style="list-style-type: none"> • Attendance register of the meetings of the Board and its Committees • Statutory Registers, indices, returns, forms as required under various applicable laws / statutes / regulations etc. • Statutory filings with the Stock Exchanges, SEBI, Ministry of Corporate Affairs, Reserve Bank of India and any other statutory/ regulatory authority • Applications and approvals for issuance and listing of securities • Press releases, publicly filed documents • Other Documents required to be permanently preserved under any applicable law/regulation/statute etc. 		
	Documents specified to be preserved for eight financial years under any applicable law/regulation/statute etc.	Eight financial years	Physical and/or electronically
	Details relating to unclaimed / unpaid dividend	Seven years	Physical and/or electronically
Legal	Executed copies of contracts/ agreements entered by the Company	Five years beyond the life of the contract or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
	Land Title Deeds/Documents/Receipts etc.,	Permanent	Physical and/

			or electronically
	<ul style="list-style-type: none"> • Case file of all disputes with different authorities. • Registration/renewal Documents • Documents relating to development of intellectual property • All Documents containing trade secrets • Original and supplementary license user agreements • Documents relating to business projects/contracts/bids • Other related Documents 	Permanent	Physical and/or electronically
	Documents are relevant to litigation or any potential litigation (dispute that may result in litigation), claim, audit, investigation or enforcement action.	Until the Legal Department of the Company determines in writing that such Documents are no longer needed.	Physical and/or electronically
Production, purchases related records	<ul style="list-style-type: none"> • Production procedures, production data, system based records, etc., • Other production related records required to be maintained under any applicable law/statute etc. • Purchase orders, annual rate contracts, quotations and comparative quotation analysis etc. • Bill of entry/bill of lading, shipping bill, airway bill etc. 	Eight financial years or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
Strategy/projects	<ul style="list-style-type: none"> • Documents relating to projects • Statistical information, analysis reports etc. • Other related documents 	Five years beyond the life of the Project / assignment or such period as may be specified under applicable	Physical and/or electronically

		law/statute etc.	
Employment/ Personnel records	<ul style="list-style-type: none"> • Documents relating to individual personnel records, payroll, salary history, bonuses, performance reviews etc. • Other personnel related documents 	Eight financial years or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
Information technology	<ul style="list-style-type: none"> • Documents in relation to procurement of IT hardware, software, licenses etc. • Operations & User Manuals • Licence and Information Security Register • Server logs • Disaster Recovery Site logs • Inventory of back up data • Other related Documents 	Eight financial years or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
Marketing and Sales records	<ul style="list-style-type: none"> • Final copies of marketing and sales documents • Sales & Marketing policies • Excise Invoices • Debit Note/Credit Notes • Credit Appraisal Forms & Ratings • Agreements with Agents • Collection Advices • Other related Documents 	Eight financial years or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
International	Documents governed by the jurisdiction of foreign country	As per requirement of the concerned country	Physical and/or electronically
Incidental or other business related information	Drafts and preliminary versions of documents superseded by work paper and other transitory information	As long as it remains relevant	Physical and/or electronically
	Any other Document relating to the business of the Company	180 days or as long as it remains	Physical and/or

		current	electronically
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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.

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.

6. ACCESSIBILITY AND RETRIEVAL OF RECORDS

Retention of Physical records

Preserved records shall be kept confidentially, securely with access control and with ease of retrieval, whether in-house or externally. Measures should be taken for physical security of the records maintained like selection of area of record room, fire fighting device, access control, etc.

Retention of Electronic Records

Wherever allowed/required by any law/statute, records may be maintained in electronic form. In case records and documents are maintained in electronic form, all the requirements relating to Information Technology Act, 2000, including any statutory amendment(s) or modification(s) thereto, shall be adhered to.

In case of switch-over to another electronic system, it should be ensured that all the records in the old electronic system should be migrated to new electronic system and all old records are accessible in the new system.

7. DESTRUCTION OF DOCUMENTS

All information generated in the course of the Company's business activities that is not required to be retained must be safely destroyed or discarded as soon as practicable, but in any event within 180 days of the completion of the project/assignment/contract.

Physical:

The Documents should be destroyed at the end of the preservation period specified under Clause 5 of this Policy. The destruction should be carried out in a way that preserves the confidentiality of any information they contain, if so required. A record should be kept about the Documents that have been destroyed.

Records which are required to be maintained for certain period of time shall be added to the archive when it no longer has a business need. Files or items when added to the archive will be recorded on a database that shall be maintained by the facilities and retrieving the records from the archive must be for valid business reasons.

Office copies of Notices, Agenda, Notes on Agenda and other related papers of the transferor company, as handed over to the transferee company may be destroyed in terms of this clause and permission of the Central Government, where applicable.

Documents should be shredded through a paper shredding machine and not sold as scrap.

Electronic:

Electronic information, including e-mails that are no longer required to be retained, must be purged using appropriate techniques which ensure that the data cannot be reconstructed from the storage media on which it resided. Records stored on magnetic media must be destroyed by reformatting at least once. However, the backup copies of the records must also be destroyed.

8. RESPONSIBILITY

Functional heads of the Company shall be responsible for monitoring the implementation of this Policy.

9. POLICY ENFORCEMENT

Failure to comply with this Policy may result in punitive action against the concerned employee. Questions regarding enforcement of the Policy should be referred to the Functional Heads or the Company Secretary of the Company.

10. REVIEW AND AMENDMENT

The Policy shall be reviewed as and when required to ensure that it meets the objectives of the Statutory Provisions and remains effective.

This Policy shall be reviewed periodically and may be amended by the Managing Director of the Company, as may be deemed necessary.

11. INTERPRETATION

In case of any conflict between the provisions of this Policy and of Statutory Provisions, the Statutory Provisions shall prevail over this Policy. Any subsequent amendment/ modification in the Statutory Provisions shall automatically apply to this Policy.
