

**POLICY FOR  
PRESERVATION OF  
DOCUMENTS AND  
ARCHIVAL OF  
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# **POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DOCUMENTS**

## **1. PREAMBLE**

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["Regulations"] requires every listed company to have a policy on Preservation of Documents / records maintained by the Company either in Physical Mode or Electronic Mode.

This Policy has been adopted by the Board at its meeting held on 2nd December, 2019 and will come into effect on 2nd December, 2019.

## **2. SCOPE**

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

## **3. OBJECTIVE OF THE POLICY**

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulations and as per policy framed in compliance with the Regulations and to ensure that the records no longer needed or are of no value are discarded after following the due process for discarding the same.

The major objectives of the policy are:

- Identification of statutory registers and other records of the Company which are required to be preserved.
- Identification and categorization of the statutory registers and other records to be maintained either for eight years or permanently.
- Decide whether the statutory records and documents are to be preserved in physical form or in electronic form.
- After completion of 8 years, for the statutory documents which are to be preserved for 8 years only may be disposed of as per guidelines of the policy or as decided by the Board of Directors at that time.
- Aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records.

## **4. DEFINITIONS**

**"Act"** means the Companies Act, 2013, Rules framed thereunder and any amendments thereto;

**"Regulations"** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto;

**"Company", "This Company", "The Company", "Company", "Company"**

wherever occur in the policy shall mean “Easy Trip Planners Limited”.

“**Current**” means running matter or whatever is at present in course of passage.

“**Board of Director**” or “**Board**”, means the collective body of the Directors of the Company;

“**Policy**” or “**This Policy**” means, “Policy on preservation of Documents.”

“**Register**” means a register maintained under the Companies Act, 2013 or the SEBI Act.

“**Maintenance**” means keeping Documents, either physically or in Electronic Form.

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

“**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.

“**Retention Schedule**” means the guidance note on the governance of retention and disposition of records on a continuance basis.

## 5. **INTERPRETATION**

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

## 6. **GUIDELINES**

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, provides that the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories as follows-

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

Accordingly, the Company has classified the preservation of documents to be done in the following manner:

- a. Documents that needs to be preserved and retained permanently;
- b. Documents to be retained during active employment.
- c. Documents to be retained for not less than eight years from the date of termination of employment.
- d. Documents with preservation period of not less than eight years after completion of the relevant transactions.
- e. Documents with preservation period of not less than eight years from the

- date the complaint is resolved.
- f. Documents with preservation of not less than eight years from the date of filing with the Registrar.
  - g. Documents with preservation of not less than eight years from lapse of the Policy/Settlement of claim.
  - h. Documents with preservation of not less than eight years from termination of Contract/ Agreement/ Completion of Purchase.
  - i. Documents with preservation of not less than eight years from the Financial Year in which the latest entry is made.
  - j. Documents with preservation of not less than eight years following the relevant Financial Year.
  - k. Documents whose records maintained under various other laws in force from time to time would be acceptable.

The Minimum Retention Requirement of the documents and the time-framed of their preservation is provided in the Retention Schedule which is disclosed by way of **Annexure-A**.

## **7. 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 document shall be Authorised Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

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

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

### **• Archival of Documents mentioned**

Documents shall be maintained/ preserved in the following manner:

#### **Documents maintained in physical form:**

1. All information and/or documents pertaining to current financial year and for one preceding financial year shall be kept handy and maintained in such a manner that their retrieval is easy and quick.
2. All documents pertaining to the period prior to one preceding financial year shall be kept in good condition at least up to the minimum period specified for their maintenance / preservation in Annexure attached hereto. The said records be also maintained in such a manner that their retrieval is easy and quick.

## **Documents maintained in electronic form:**

1. All documents pertaining to current Financial year and for one preceding financial year shall be maintained on server and Backup be maintained on scheduled time and day. The documents shall be maintained in such a manner that their retrieval is easy and quick.
2. Back up of all documents pertaining to the period prior to one preceding financial year shall also be maintained on server, in good condition at least up to the minimum period specified for their maintenance / preservation. The said records be also maintained in such a manner that their retrieval is easy and quick.

- **Destruction of documents**

The documents of the Company which are no longer required as per the time schedule prescribed in the **Annexure-A** may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents which are no longer required as per the documents Preservation Schedule given under **Annexure-A**. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of Records to kept by employees who are disposing of the documents in the in the format prescribed at **Annexure-B**. The entries in the register shall be authenticated by the Authorized Person.

## **8. POLICY REVIEW**

This policy shall be reviewed from time to time so that the policy remains complaints with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines.

## **9. AMENDMENT**

The Board shall have the power to amend any of the provisions of this Policy, substitutes any of the provisions with a new provision or replace this policy entirely with a new Policy according to subsequent modification(s)/amendment(s) to Regulation.

## Annexure 1

### INDICATIVE LIST OF DOCUMENTS AND THEIR PRESERVATION SCHEDULE

The Documents Preservation Schedule is organized in the following sub-categories:

#### Sub- Category Headings

- A. Corporate Records
- B. Accounts and Finance
- C. Tax Records
- D. Legal Files and papers
- E. Property Documents
- F. Project Records
- G. Personnel Records
- H. Insurance Documents

<b>A: Corporate Records</b>		
<b>Authorized Person : Company Secretary</b>		
<b>Sr. No.</b>	<b>Document Type</b>	<b>Preservation Period</b>
1.	The Memorandum and Articles of Associations	Permanently
2.	Certificate of Incorporation including all Fresh Certificate of Incorporation	Permanently
3	Minutes Books of Board, General Meetings and Committees Meetings	Permanently
4	Statutory Registers, including Register of members and Index thereof as per Companies Act	Permanently
5	Books and documents relating to issue of share certificates	Permanently
6	Common Seal	Permanently
7	Statutory Forms and Returns except routine compliances	Permanently
8	Scrutinizers Reports	Permanently
9	Copyrights, Trademarks, Patents and similar licenses and permissions	Permanently
10	Annual Returns	For minimum period of 8 years
11	Board and Committee Agenda and supporting documents	For minimum period of 8 years
12	Attendance Register	For minimum period of 8 years
13	Office copies of Notice of General Meetings and related papers	For minimum period of 8 years

14	Office copies of Notice of Board / Committee Meetings	For minimum period of 8 years
15	Policies related to Secretarial and Legal (such as CSR Policy, NRC Policy, etc.)	Permanently

### B: Accounts and Finance

#### Authorized Person : Finance Head

Sr. No.	Document Type	Preservation Period
1	Annual Audit Reports and Financial Statements	Permanently
2	Quarterly Limited Review Reports and Financials	Permanently
3	Fixed Asset Registers	Permanently
4	Depreciation Schedule	Permanently
6	Books of Accounts, Ledgers and Vouchers	For minimum period of 8 years from the end of respective financial year
7	Bank Statements and Reconciliations	For minimum period of 8 years from the end of respective financial year
8	Investment Records	For minimum period of 8 years from the end of respective financial year
11	Bank Guarantees	Till the expiry of the claim period
12	Management Representation Letters	8 years after completion of Audit
13	Third Party Consultant Opinions	3 years
14	Policies related to Accounts and Finance (such as Accounting Policy, Fixed Assets Policies etc.)	Permanently

### C: Tax Records

#### Authorized Person : Finance Head

Sr. No.	Document Type	Preservation period
1	Tax Returns, Refund Claims and related Documents	Permanently
3	Tax Bills, receipts and payments	For minimum period of 8 years
4	Assessment Orders	Permanently
5	Tax Deducted at Source Records	For minimum period of 8 years from the closure of relevant assessment

6	Submissions made to Tax Authorities	Permanently
7	Policy related to Taxations	Permanently

<b>D: Legal Files and Records</b>		
<b>Authorized Person: Legal Head</b>		
<b>Sr. No.</b>	<b>Document Type</b>	<b>Preservation period</b>
1	Court Orders/ FIR	Permanently
2	Notices, Applications, Petitions, Suits, Plaints, Submissions, Replies, Joinders, Re-joinders etc.	For 15 years
3	Contracts / Agreements	For 5 years from the end of respective contract period / completion of work
4	Police Complaints/ Correspondence documents/ Legal Notices from Advocates	For 2 years

<b>E: Property Documents</b>		
<b>Authorized Person: Admin Head</b>		
<b>Sr. No.</b>	<b>Document Type</b>	<b>Preservation period</b>
1	Original Purchase and Sale Agreements	Permanently
2	Khata Transfer / Mutation, Possession Certificates, Sanctioned Plans, Ownership records issued by Government Authority	Permanently
3	Approvals, Permissions, NOCs from concerned Property Registrar, Fire Control Department, Municipal Authorities and such other concerned authorities	Permanently
4	Property Tax Payment Receipts, Electricity and Maintenance Bills payment Receipts, Association Charges payment Receipts	Permanently
5	Property Insurance Policies	For 8 years



<b>F: Project / Clients (Operations) Records</b>		
<b>Authorized person: Business Unit Head</b>		
<b>Sr. No.</b>	<b>Document Type</b>	<b>Preservation period</b>
1	Project Documents and Related correspondence (including any proposal of the Project and its approval )	For 3 years from the end of respective contract period / completion of work
2	Clients Approvals	For 3 years from the end of respective contract period / completion of work
3	Client Audit Reports	As per concerned Agreements

<b>G: Personnel Records</b>		
<b>Authorized person: HR Head</b>		
<b>Sr. No.</b>	<b>Documents Type</b>	<b>Preservation period</b>
1	Payroll Registers	Permanently
2	PF, Bonus, Gratuity and other Statutory Registrations, Returns and Records	Permanently
3	Employment Files	For 8 years from the date of cessation / termination of employment. In case of litigated matters, 8 years from the date of final conclusion of litigation / settlement.
4	Attendance /Time office / Leave Records	For 5 years
5	Unclaimed Wages Records	For 3 years
6	Policies related to HR (such as Recruitment, Attendance, Leave, Appraisal Policies etc.)	Permanently

<b>H: Insurance Documents</b>		
<b>Authorized Persons: HR Department</b>		
<b>Sr. No.</b>	<b>Documents Type</b>	<b>Preservation period</b>
1	Insurance Policies including any further Endorsements / Amendments	For 5 years
2	Claim and Settlement Records	For 5 years

**ANNEXURE-B**

**Specimen format of the register of documents disposed off / destroyed**

<b>Particulars Of Document Alongwith Provision Of Law</b>	<b>Date And Mode Of Destruction</b>	<b>Initials Of The Authorised Person</b>