



EMMSONS INTERNATIONAL LIMITED

Policy on “ Preservation of Documents” under SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015

PURPOSE

The purpose of this policy is preservation of the documents of the Company, Emmsons International Limited, in accordance with the provisions of the Companies Act, 2013 and in accordance with the provisions of regulation 9 of Chapter III SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Regulations).

The policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business.

This policy seeks to ensure that the Company’s business is adequately documented that are managed in accordance with best practice.

EFFECTIVE DATE

The Policy is effective from December 01, 2015.

SCOPE

This policy is applicable to all departments of the Company. It ensures that the Company maintains both electronic and physical documents as per various statutory requirements and is subject to the same degree of confidentiality and care.

DEFINITIONS

“**Act**” means the Companies Act, 2013 & rules made there under.

“**Applicable Law**” means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India under which the preservation of the Documents has been prescribed.

“**Board**” means the Board of directors of the Company or its Committee.

“**Company**” means Emmsons International Limited.

“**Current Document(s)**” means any document that still has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.



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“**Document(s)**” refers to papers, notes, agreements, notices, advertisements, requisitions, orders, 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, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.

“**Electronic Record(s)**” means the electronic record as defined under section 2(1)(t) of the Information Technology Act, 2000.

“**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.

“**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.

“**Regulations**” means the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR).

The words and phrases used in this Policy and not defined here shall derive their meaning from the applicable law.

CLASSIFICATION

Based upon the recommendations of the management, the Board of Directors have classified the following documents to be retained and preserved as tabulated hereunder, in the manner detailed under Annexure I:

Sl. No.	Particulars	Category
1	Documents that needs to be preserved/retained permanently	Category 1
2	Documents that may be preserved/retained for a period of 08 years or more after the end of financial year	Category 2
3	Other documents which may be retained for less than 08 years	Category 3

The documents concerning other routine matters & having substantial long-lasting consequences shall be preserved by all concerned as may be decided by the respective Departmental Heads of the Company based upon usefulness and necessity.



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MODE OF PRESERVATION & RESPONSIBILITY

The Documents may be preserved in physical form or electronic form. The preservation of Documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.

The Departmental Heads of the Company shall be responsible for maintenance of the documents in the respective department taking into account this policy prescribing the minimum period for maintenance of documents and shall take decision to retain/preserve or destroy documents pertaining to their department keeping in view ongoing or anticipated litigation(s), if any.

Annexure I

A. Accounts, Finance & Taxation records including Annual Financial statement

Record Type	Retention Period	Document Category
Investment Records	3 years after disposal of investments	Category 2
Credit approvals from bank	8 years or less	Category 3
Books of Accounts including work papers and other documents related to the audit including Tax and Vat Audit, Accounts Payable/Receivable ledgers, General Ledger, Annual Plans and Budgets,	8 Years	Category 2
Fixed Asset Register with supporting Purchase Orders and Bills for fixed assets addition	8 Years	Category 2
Payroll TDS, PF, ESI return and challan applicable on payroll	8 Years	Category 2
Bank Account passbook or statement, Bank Reconciliation Statement and Letter of Credit Documents	8 Years	Category 2
Import/Export Documentation	8 Years	Category 2
Excise Tax /Service tax/VAT records/returns	8 Years	Category 2
Payroll Tax records	8 Years	Category 2
Bank Guarantees	Till the expiry of the claim period	Category 3



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B. Corporate Secretarial Records

Record Type	Retention Period	Document Category
Certificate of Incorporation/ Certificate of Change of Name	Permanent	Category 1
Memorandum and Articles of Association	Permanent	Category 1
Certificate to Commence Business	Permanent	Category 1
Minute Books	Permanent	Category 1
Register of Investments in securities not held in the name of the Company	Permanent	Category 1
Register and Index of Members	Permanent	Category 1
Register of renewed and duplicate certificates	Permanent	Category 1
Register of contracts in which Directors are interested	Permanent	Category 1
Register of Directors, Managing Director, Manager and Secretary	Permanent	Category 1
Register of Directors' Shareholding	Permanent	Category 1
Register of Inter-Corporate Loans and investments	Permanent	Category 1
Register of Investments (other than securities not held in the name of the Company)	Permanent	Category 1
Register of transfer of shares	Permanent	Category 1
Register of Transmission of Shares	Permanent	Category 1
Register in Respect of SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011	8 Years	Category 2
Register in Respect of SEBI (Prohibition of Insider Trading) Regulations, 2015	8 Years	Category 2
Annual Reports	Permanent	Category 1
Register of Debenture holder or other security holder	8 years of redemption of debentures or other security holder	Category 2
Register of Employees Stock Option	15 Years	Category 2
Register of Postal Ballot and Scrutinizer Report and Office copies of the notices	Until the resolution has been implemented or for a period of 10 Years, whichever is later	Category 2
Notice/Agenda and other related papers	8 Years	Category 2
Register of Allotments	8 Years	Category 2
Register of Buy-back of Securities	Less than 8 Years	Category 3
Register of Charges	8 Years	Category 2
Register of Deposits	8 Years	Category 2
Register of payment of Dividend	8 Years	Category 2
Register of Directors' Attendance	8 Years	Category 2
Register of Proxies	8 Years	Category 2
Register of Inspection	8 Years	Category 2
Annual Return	8 Years	Category 2
ROC/Stock Exchange filings in physical & electronic form	5 Years	Category 3
Foreign Register of Members	Preserved until discontinued	Category 2
Dividend reconciliation statement	Preserved as long as any dividend remains unclaimed	Category 2



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C. Legal & Insurance Records

Record Type	Retention Period	Document Category
License and Permits, and other statutory approvals	Permanent or till the date of validity	Category 2
Litigation files/court orders	3 years of the closure	Category 2
Trade Mark and related correspondence	permanent	Category 1
Claim Files etc.	8 years	Category 2
Insurance Policies for the Company	Less than 8 years or till the date of validity or more	Category 3
Contracts and Related Correspondence (including any proposal that resulted in the contract) and all other supportive documents	3 years after closure of contract	Category 3
Legal Memoranda and Opinions	3 years after the closure of the matter	Category 2
Non-disclosure agreement	One year after end of the validity period	Category 3

D. Personnel and HR Records including Payroll Records

Record Type	Retention Period	Document Category
Personnel Files of individual employees	3 years after termination of employment	Category 2
ESI/PF/LWF/Profession Tax contribution & Returns	8 years or more till completion of assessment	Category 2
Correspondence with Employment Agencies and Advertisements for job openings	1 year after job opening is closed.	Category 3
Leave Records of Ex-Employees or continuing employees	3 years	Category 3

E. Miscellaneous Records

Record Type	Retention Period	Document Category
Registration under various statutes	Permanent	Category 1
Consultant Reports	Less than 8 years	Category 3
Policy and procedures manuals	Current version with revision history	Category 3
Electronic mails	1 year	Category 3
Web page files	05 years as specified under LODR. Can be archived for a period of 03 years after initial period of 05 years of live page	Category 3