

POLICY FOR PRESERVATION OF DOCUMENTS

1. LEGAL FRAMEWORK

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) imposed certain obligations and disclosure requirements on all listed entities, one of the common obligations for all listed entities pursuant to Regulation 9 being to formulate and put in place a policy for preservation of documents.

The Board of Directors of ASCL (“Company”) is required to formulate a policy for “Preservation of Documents” (“Policy”) to comply with the requirements of Regulation 9 of the Listing Regulations.

2. DEFINITIONS

“**Board of Directors**” or “**Board**” shall mean the Board of Directors of the Company, as constituted from time to time.

“**Company**” shall mean Alexander Stamps & Coin Limited (herein after referred to as “ASCL”)

“**Documents**” shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.

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

This policy sets the standards for managing, storing and preservation of documents of the Company broadly classified in the following two categories:

A. The documents of permanent nature (listed in **Annexure 1**) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

B. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in **Annexure-2**) shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

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

C. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in **Annexure-3**) shall be preserved by the Company for minimum period of three years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for minimum period of three years.

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

3. AUTHORITY TO MAKE ALTERATION TO THE POLICY

Any director of the Company or the Company Secretary is authorized to make such alteration to this policy as considered appropriate, however, subject to the condition that such alteration shall be in consonance with the provisions of the Act and Regulations.

4. DESTRUCTION OF RECORDS

The records/ documents preserved shall be reviewed every year or according to the need of the respective departments and actions taken to destroy those records which are due for disposal.

5. SUSPENSION OF RECORDS DISPOSAL IN THE EVENT OF LITIGATION/CLAIMS

In the event the Company is served with any Notice for documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, then the disposal of documents which are subject matter of Notice/Litigation, etc. shall be suspended till such time the matter is settled or resolved or disposed-off. The company secretary shall immediately inform all Employees of the Company for suspension of further disposal of Documents.

6. MODE OF PRESERVATION

Records/documents may be preserved either physically or in electronic form.

7. POLICY REVIEW

This Policy is framed based on the requirements of Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The Board of Directors may subject to applicable laws amend/substitute any provision(s) with a new provision(s) or replace this Policy entirely with a new policy.

In case of any subsequent changes in the Companies Act, 2013 or Regulations, which makes any of the provisions in the Policy inconsistent with the Regulations, the provisions of the Act or Regulations would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law.

ANNEXURE-1

DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE:

1. Registration Certificate
2. Memorandum and Articles of Association of the Company
3. Affidavit from the subscribers to the memorandum and from person named as the first directors
4. Statutory Registers required under applicable laws
5. Audited financial statements
6. Minutes of Board/General/Committee Meetings
7. Material Agreement/Contract
8. Personal files of all live employees
9. Property records including purchase and sale deeds, licences, copyrights, patent & trademarks
10. Order issued by Courts/Statutory Bodies
11. Any other documents as may be require to maintain permanently in terms of applicable law(s), maintained and preserved from time to time

DOCUMENTS WHOSE PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF RELEVANT TRANSACTION:

1. Books of Accounts, Bank Statements and vouchers.
2. Annual Return(s).
3. Personnel Documents including Payroll Records, Employee deduction authorisations, attendance records, employee medical records, leave records, Pension and retiral related records, etc.
4. Filings with Stock Exchanges, Registrar of Companies and other statutory authorities.
5. All notices pertaining to disclosure of interest of directors.
6. Correspondence with Department/Shareholders.
7. Non-Statutory Registers/Documents.
8. Certificates surrendered to a Company.
9. Instrument creating a charge or modification.
10. Films, Video, CDs, DVDs, etc.
11. Any other documents as may be require to maintain for period not less than 8 years in terms of applicable law(s), maintained and preserved from time to time.

ANNEXURE-3

DOCUMENTS WHOSE PRESERVATION SHALL BE FOR A MINIMUM PERIOD OF THREE YEARS AFTER COMPLETION OF RELEVANT TRANSACTION:

1. Lease deeds and Contracts.
2. Legal files.
3. Insurance Records including policies/claims under various.
4. All e-mail correspondence.
5. Documents under Secretarial Standards
 - 5.1 Proof of sending notice of the meetings of the Board/Committee and General meetings and its delivery.
 - 5.2 Proof of sending Agenda and Notes on Agenda and their delivery.
 - 5.3 Proof of sending and delivery of the draft of the Resolutions.
 - 5.4 Proof of sending draft Minutes of the Board/Committee and its delivery.
 - 5.5 Proof of sending signed Minutes of the Board/Committee
6. Any other record as may be decided by the Chief Executive Officer/Managing Director/Whole-time Director of the company from time to time.
