



COMMERCIAL ENGINEERS & BODY BUILDERS CO LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

Introduction

This is Commercial Engineers & Body Builders Co Limited's (CEBBCO or the Company) policy for Preservation of Documents. The Board of Directors (the "Board") of CEBBCO has approved the following Policy ("The Policy") of the Company for preservation of Documents /Records maintained by the Company either in Physical Mode or Electronic Mode ("the Documents"). It deals with the retention and destruction of documents, in hard and electronic media.

Purpose

This Policy has been formulated in accordance with the Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), which states that the Company should frame a formal policy on Preservation of Documents 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.

The purpose of this Policy is to fortify that the all the essential documents and records of the Company are satisfactorily protected and preserved as per the statutory requirements and to safeguard that the records of the Company which are no longer required or are worthless are destructed after following the due process. This Policy is also for the purpose of serving employees of the Company in understanding their responsibilities and commitments in possessing and preserving the documents and records which are required to be maintained as per the applicable statutory and regulatory requirements.

Administrator

The **Chief Executive Officer** of the Company is the Administrator in charge of this Policy. His responsibilities are supervising the Preservation, retention and destruction of documents according to the Document Preservation Schedule provided in Appendix - I. The Administrator may modify and review the Document Preservation Schedule to comply with local, State and Central Laws and monitor compliance with this Policy.

Other responsible parties

CEBBCO's Board of directors, officers, staff, consultants, and volunteers are also subject to this policy and may assist Administrator, wherever applicable. These responsible parties may share a document (one which does NOT contain confidential information) for personal purposes only with consent of the Administrator. When a responsible party leaves CEBBCO, he/she is expected to return or destroy all documents containing confidential information, as determined by the Administrator.

Electronic documents

As per the said Regulations the Company is permitted to maintain its records in Electronic mode also. The Administrator attempts to establish standards for document integrity, including guidelines for handling electronic files, backups, archiving documents, and checking the reliability of the system.

Emergency planning

Documents are stored in a safe and accessible place, and essential documents should be regularly duplicated or backed up. The Administrator should develop reasonable procedures for document retention in the case of an emergency.

Privacy

The Administrator determines how privacy laws apply to CEBBCO's documents and ensures compliance with those laws.

Procedure for disposal of Documents

The Documents of the Company which are no longer required as per the time schedule prescribed in the Appendix-I may be destroyed. The Administrator 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 Appendix-I. The details of the Documents destroyed by the Company shall be recorded in the Register for Disposal of Records(format given in Appendix-II) to be kept by Employees who are disposing of the Documents clearly specifying the Particulars of documents destroyed and Date and mode of destruction with the initials of authorized person.

Suspension of document destruction

CEBBCO has a duty to preserve documents when any Notice for documents from any of the Statutory Authorities, litigation, an audit or a government investigation is anticipated irrespective of the time limit mentioned for the documents mentioned in the given schedule in Appendix-I. Thus, if Administrator becomes aware that litigation, a governmental audit or a government investigation has been instituted, the Administrator shall immediately suspend document and the suspension shall continue till such time the matter is settled or resolved or disposed of. Failure to comply with this Policy could result in possible civil or criminal sanctions.

Communication/ Disclosure of this Policy:

For all new Employees and Directors, a copy of this Policy shall be handed over as a part of the joining documentation, along with other HR related policies. For all existing Employees and Directors, a copy of this Policy shall be handed over within one month of the adoption of this Policy by the Board of Directors of the Company. This Policy shall also be posted on the website of the Company.

Effective Date:

This policy will become effective from 01st December 2015

Review of the Policy:

The Board will review this Policy and make revisions as may be required to comply with various laws and compliances from time to time. The decision of the Board in this respect shall be final and binding.

APPENDIX-I Document Preservation Schedule

A. CORPORATE RECORDS

| Serial No. | Particulars | Period |
|--|---|--|
| To be maintained Permanently | | |
| 1. | Minutes of Board Meeting | Permanent |
| 2. | Minutes of Annual General Meetings | Permanent |
| 3. | Minutes of Various Committees Minutes | Permanent |
| 4. | Statutory Registers | Permanent |
| 5. | Index of Members | Permanent |
| 6. | Register of Members | Permanent |
| 7. | License Certificates & Permits | Permanent |
| 8. | Management Policies and Procedures | Permanent |
| 9. | Scrutinizer Reports | Permanent |
| 10. | Statutory Forms | Permanent |
| To be maintained at least for 8 years | | |
| 11. | Annual Returns | 8 years from the date of filing with MCA |
| 12. | Annual Financials | 8 years from the date of filing with MCA |
| 13. | Attendance Registers of various meetings | 8 years |
| 14. | Agenda Papers of Board Meetings/ Committee Meetings | 8 years |
| 15. | Notice of Board Meetings/ Committee Meetings | 8 years |
| 16. | Notice of General Meetings | 8 years |
| 16. | Other related documents | 8 years |

B. ACCOUNTS & FINANCE

| Serial No. | Particulars | Period |
|--|---|---------------|
| To be maintained Permanently | | |
| 1. | Annual Reports, Auditors Reports, Directors' Reports & Financial Statements | Permanent |
| 2. | Investment Records | Permanent |
| To be maintained at least for 8 years | | |
| 3. | Bank Statements | 12 years |
| 4. | Annual & Quarterly Budgets | 12 years |
| 5. | Books of Accounts | 12 years |
| 6. | Ledgers and Vouchers supporting | 12 years |
| 7. | Other related documents | 12 years |

C. LEGAL CASES RECORDS

| Serial No. | Particulars | Period |
|--|--|-----------|
| To be maintained Permanently | | |
| 1. | Court Orders | Permanent |
| To be maintained at least for 8 years | | |
| 2. | All other legal papers including Litigation papers, Legal Opinions, Contracts Agreements | 12 years |

D. TAX RECORDS

| Serial No. | Particulars | Period |
|--|--|-----------|
| To be maintained Permanently | | |
| 1. | Tax Exemptions and related documents, Tax Bills, receipts and payments | Permanent |
| To be maintained at least for 8 years | | |
| 2. | Excise Related Documents | 12 years |
| 3. | Income Tax related Documents | 12 years |
| 4. | Tax deducted and collected at source related documents | 12 years |
| 5. | Service Tax related documents | 12 years |
| 6. | VAT, CST and Entry Tax related documents | 12 years |
| 7. | Other related documents | 12 years |

E. PROPERTY RECORDS

| Serial No. | Particulars | Period |
|-------------------------------------|---|-----------|
| To be maintained Permanently | | |
| 1. | Purchase & Sale Agreement , Ownership Deeds & Documents and other related documents | Permanent |

F. HUMAN RESOURCE RECORDS

| Serial No. | Particulars | Period |
|---|--|--------------------------|
| To be maintained Permanently | | |
| 1. | Provident Fund, Pension Fund, Gratuity & other Statutory Records | Permanent |
| 2. | Payroll | Permanent |
| To be maintained atleast for 8 years | | |
| 3. | Leave Card & attendance records | 8 years |
| 4. | Personal Information about employees | 8 years from termination |
| 5. | Other related documents | 8 years |

G. MISCELLANEOUS RECORDS

| Serial No. | Particulars | Period |
|---|--------------------------------------|-----------|
| To be maintained Permanently | | |
| 1. | Insurance Records | Permanent |
| To be maintained atleast for 8 years | | |
| 2. | Accounts Payable/ Receivable | 12 years |
| 3. | Bank Statements | 12 years |
| 4. | Vendor Receipts | 12 years |
| 5. | Canceled Cheque | 12 years |
| 6. | Consultant/ Contractor Report/Claims | 12 years |

H. E-mails

- Timely backups of E-Mails should be taken.
- E-Mails should be deleted from the main backup server after 8 years
- Employees shall strive to keep their emails restricted to business issues only and shall take care that they do not send confidential e-mails to outside sources.