



BGR ENERGY SYSTEMS LIMITED

PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

1. **PREAMBLE:**

Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandates listed entities to formulate a Policy for preservation and archiving of documents. The Preservation of Documents and Archival Policy is being formulated by the Company in Compliance thereof. This policy supersedes the preservation of documents policy of the Company.

2. **SCOPE:**

This policy is intended to establish guidelines for the maintenance, management and orderly disposition of corporate records/documents. The Company recognises that all the documents, whether in physical or electronic mode, form an important and integral part of the Company's records. The preservation of documents is important in order to ensure immediate access to the records, its retrieval and authentication.

3. **PURPOSE:**

The purpose of the policy is to facilitate the following:

1. Identification of records that are to be maintained permanently or for any other shorter period of time.
2. Deciding the mode of preservation of documents, whether in physical form or in electronic form.
3. Retention of records for the periods required by applicable laws and regulations and for other business reasons for a period of time that will reasonably assure their availability when needed.
4. Preservation of the confidentiality and security of records.

Definitions:

1. "Act" means the Companies Act, 2013.
2. "Applicable Law" means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA) and The Institute of Company Secretaries of India (ICSI).
3. "Board" means the Board of the Directors of the Company.

4. "Books of Accounts" includes records maintained in respect of –
 - i. All sums of money received and expended by the Company and matters in relation to which the receipts and expenditure take place
 - ii. All sales and purchases of goods and services by the Company
 - iii. The assets and liabilities of the Company; and
 - iv. The items of cost as may be prescribed under section 148 of the Act in case the Company belongs to any class of companies specified under that section.
5. "Company" means BGR Energy Systems Limited.
6. "Documents" refers to papers, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, correspondences, challan 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.
7. "Electronic Form" means any electronic device such as servers, computer, laptop, pen drive, 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 or access to it.
8. "Maintenance" means keeping documents, either physically or in Electronic Form.
9. "Preservation" means to keep in good order and to prevent from being altered, damaged or destroyed.
10. "SEBI LODR" means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations.

4. **ROLES & RESPONSIBILITIES:**

The respective Functional/ Departmental heads of the Company shall be responsible for identification, maintenance and preservation of documents in respect of the areas of operations falling under the charge of each of them, in terms of this Policy.

5. **PRESERVATION POLICY**

The following documents required to be prepared and maintained under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall be preserved for such period as mentioned against each item in the table.

Annexure 1 of this policy contain the details of Documents whose preservation shall be permanent in nature, subject to the modifications, amendments, additions or deletions or any changes made therein from time to time. Provided that the Company shall also preserve all such modifications, amendments, additions or deletions in the Documents permanently.

Annexure 2 of this policy contain the details of documents whose preservation shall be temporary in nature and shall be maintained in the following manner:

- i. All such documents having preservation period of 8 (eight) years or such period as per applicable law, shall be preserved for such period as prescribed under the applicable laws but not less than 8 (eight) years.
- ii. All other documents for which the period of preservation is not prescribed under any laws shall be preserved for a minimum period of 8 (eight) years or any such specific period as the Company deems necessary, as may be mentioned against each item.

6. **MODE OF PRESERVATION**

Records/documents may be preserved either physically or in electronic form. The preservation location will be the concerned department. If the location is other than the concerned department, the same should be documented and kept in a file for reference purpose in the respective department. In case of critical documents which need to be preserved for very long periods or permanently, the same shall be preserved in fireproof or other such secure cabinets.

7. **DOCUMENTS TO BE MADE AVAILABLE ON THE WEBSITE OF THE COMPANY AS REQUIRED BY THE COMPANIES ACT, 2013 AND THE LISTING REGULATIONS**

1. As required under the Listing Regulations, the Company shall maintain a functional website containing:
 - i. the basic information about the Company.
 - ii. Information and/or documents as specified in the applicable provisions of the Companies Act, 2013.
 - iii. Information and/or documents as specified in Regulation 46 (2) of the Listing Regulations.
 - iv. Information and/or documents as mentioned in Regulation 30 of the Listing Regulations on Material Events.
 - v. other Information and/or documents as required under the Listing Regulations.
2. The Company shall ensure that the contents of the website are correct.
3. The Company shall update any change in the content of its website within two working days from the date of such change in content.
4. Information and/ or Documents that need to be made available under Regulation 30 of the Listing Regulations shall be made available on the website simultaneously with disclosure to Stock Exchanges.
5. The information and/or documents uploaded on the website shall be available for the current financial year and for the preceding five financial years.
6. Information and/ or Documents shall be arranged under proper heads and sub heads in such a manner that they can easily be located/ searched by the viewers, viz.
 - a. The information and/or documents may be arranged financial year-wise with further segregation into the four quarters of the financial year and serially given based on relevant subject.
 - b. All policies etc. or the information/ documents of a general nature can be clubbed together at one place.

8. ARCHIVAL OF DOCUMENTS

Documents maintained/preserved by the Company, as mentioned in the above paras, shall be maintained/ preserved in the following manner:

DOCUMENTS MAINTAINED IN PHYSICAL FORM:

1. All information and/or documents pertaining to the 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 the preceding financial year, shall be kept in good condition at least up to the minimum period specified for their maintenance / preservation as mentioned in the Annexures attached hereto.

DOCUMENTS MAINTAINED IN ELECTRONIC FORM:

1. All documents pertaining to the current financial year and for the 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 the preceding financial year shall also be maintained on server in good and quickly retrievable condition at least up to the minimum period specified for their maintenance / preservation. The said records should be also maintained in such a manner that their retrieval is easy and quick.

9. DISPOSAL OF REGISTERS/DOCUMENTS

The registers/documents mentioned above may be destroyed in accordance with the provisions contained in the Act and the SEBI Laws after approval of the Board and in the presence of the Company Secretary and the CFO. The Company shall maintain a Register of Records and Documents Destroyed, containing the particulars of the documents destroyed, the year to which it pertains, mode of destruction etc., each entry in this register shall be verified by the Company Secretary and countersigned by the CFO.

10. EXCLUSION

Documents/records in respect of which any investigation/enquiry is pending, or in respect of which any legal proceeding is pending, or which is part of any legal dispute, are not covered under this policy.

11. DISCLOSURE

This Policy shall be placed on the website of the Company.

12. APPROVAL

This policy is approved by the Board of Directors on August 13,2021 and is subject to review and modification from time to time as may be deemed necessary.

DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

Sl. No.	Description of documents whose preservation shall be permanent in nature
01	Documents and information filed with ROC for Incorporation of the Company
02	Common seal, certificates of incorporation and certificate of change of name.
03	Memorandum of Association and Articles of Association as amended from time to time
04	Agreements made by the Company with the Stock Exchanges and Depositories, etc.,
05	Minutes Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013.
06	Licenses, Certificate and permissions obtained from any statutory authority
07	Original Orders from Courts and tribunals and any other regulatory authorities
08	Statutory registers required to be maintained under various applicable laws
09	Files relating to real estates properties, including original Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Registers/ Revenue Records.
10	Policies of the Company framed under the Companies Act, 2013 and various regulations from time to time
11	Any other documents as may be required to be maintained in terms of applicable law(s) and preserved from time to time

DOCUMENTS WHOSE PRESERVATION IS NOT PERMANENT IN NATURE

SI. No.	DESCRIPTION OF DOCUMENTS WHOSE PRESERVATION IS NOT PERMANENT IN NATURE	Time period
1	Annual Returns	8 years from the filing with the Ministry of Corporate Affairs
2	Attendance Register of Board/General Meeting	8 years
3	Income tax papers	8 years from the end of Financial Year or completion of assessment under income tax, whichever is later
4	Notices of General Meetings/ other such meetings and supporting documents all other	8 years from the date of meeting
5	Employees Information Records	8 years after resignation/ separation
6	Disclosure of interest by the Directors	8 Years
7	Instrument creating a charge or modification	8 Years
8	Books of accounts and financial statements etc.	8 Years
9	Any other important documents including tax filling and papers, project documents and any other such documents and papers and Scrutinizers report	8 Years
10	All policies ad and rewards relating to litigation by or against the Company	8 years