

POLICY ON PRESERVATION OF DOCUMENTS

(ADOPTED w.e.f 1ST DAY OF DECEMBER 2015)

BY

Cantabil Retail India Limited

CANTABIL RETAIL INDIA LIMITED
PRESERVATION OF DOCUMENTS POLICY

[Pursuant to Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015]

PERFACE

The Board of Directors (“the Board”) of CANTABIL RETAIL INDIA LIMITED (“the Company”) has adopted this Policy on Preservation Of Documents (“the Policy”) w.e.f. 1st Day of December 2015 and approved the policy at their meeting held on 2nd Day of February 2016 to establish the framework needed for effective preservation/ maintenance of documents and records of the Company required to be maintained under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Listing Regulations”).

COVERAGE

This Policy is intended to guide the Company and its officers on maintenance of any Documents, their preservation and disposal.

PREAMBLE

This policy attempts to preserve and maintain documents of the organization. During the course of business, the Company generates several documents either in physical or in electronic mode. Most of the documents are useful for a short span of time and are kept for a definite period, but some documents may be required to be maintained permanently during the lifetime of the organization. In order to preserve such documents, the Company needs to implement a well-considered, well-documented plan to ensure that they remain in good condition over a period of time.

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 are subject to the same degree of confidentiality and care.

COMMUNICATION

Copy of this policy duly approved shall be placed before the Board and circulated among all the Director of the Company. This policy as amended from time to time shall be made available at the Website of the Company.

LEGISLATIVE FRAMEWORK

- ❖ Companies (Preservation and Disposal of Records) Rules, 1966
- ❖ Companies Act, 2013.
- ❖ Securities and Exchange Board of India (Listing Obligations And Disclosure Requirements) Regulations, 2015.

TYPE OF DOCUMENTS AND TIME PERIOD FOR PRESERVATION

The company shall maintain and preserve documents as specified hereunder:

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

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved permanently by the Company.

Category (B): The documents of the company to be maintained and preserved for 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 year after completion of the relevant transactions subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

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

MANNER OF PRESERVATION

The Documents may be preserved in :

- ❖ Physical form or
- ❖ Electronic Form

AMENDMENT

Any change in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

Annexure 1

Documents whose preservation shall be permanent in nature

S.NO.	NATURE OF DOCUMENT
1.	Certificate of incorporation
2.	Certificate of change of name (if any)
3.	The Memorandum and Articles of Association of the company
4.	Affidavit from the subscribers to the memorandum and from persons named as the first directors
5.	Register of members
6.	Books and Documents relating to the issue of share certificates, including the blank forms of share certificates
7.	The foreign register of members
8.	Register of charges
9.	Register of particulars of loans and guarantees given, securities provided and acquisitions of securities made
10.	Minutes book of general meeting
11.	Register of particulars of investments in shares or other securities beneficially held by the company
12.	Register of contracts or arrangements in which directors are interested
13.	Register of Renewed and Duplicate Share Certificates
14.	In case of disputed cases, all books and documents relating to the issue of share certificates, including the blank forms of share certificates
15.	Investment Records
16.	Fixed Asset Register with supporting Purchase Orders and Bills for fixed assets addition
17.	Payroll TDS, PF, ESI return and challan applicable on payroll
18.	Treasury documents – Credit approvals from bank
19.	Tax Litigation documents
20.	Tax-Exemption Documents and related correspondence
21.	Excise Tax records
22.	Tax Returns – Income, Franchise, Property
23.	Annual Information Returns – State and Central
24.	Original Purchase / Sale Deeds
25.	Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time
26.	Other documents, as may be specified by the Board of Directors of the Company.

Annexure 2

Documents with preservation period of not less than eight years after completion of the relevant transactions

S.NO.	NATURE OF DOCUMENT
1.	Register of debenture holders or any other security holders
2.	Foreign register of debenture holders or any other security holders
3.	Register of Deposits
4.	Proxy forms
5.	Representation letters
6.	Circular resolutions
7.	Consent and Resignation Letters received from the Directors
8.	Central Government Approvals received
9.	NSDL/CDSL Files
10.	Annual financial statements including: Annual Accounts; Directors Report; Auditors Report
11.	Declaration by directors under section 164 of the Companies Act, 2013
12.	Declaration by directors under section 184 of the Companies Act, 2013
13.	All documents under the Listing Agreement OR Listing Regulations
14.	Notice of General Meetings and Board Meetings
15.	Documents on which the common seal of the company has been affixed.
16.	Advertisements published
17.	Disclosures under takeover code
18.	Attendance Register of Directors and/or members
19.	Ballot Paper and Scrutinizer Report
20.	Contract, Agreements and Sub-Contracts related to work
21.	Sales Tax Records
22.	Service Tax Records
23.	Bank Statement and Cancelled Cheques
24.	Interim Financial Statements
25.	Bank Account passbook or statement, Bank Reconciliation Statement and LC Documents
26.	Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time
27.	Other documents, as may be specified by the Board of Directors of the Company.