

M/s. SRESTHA FINVEST LIMITED

PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

PREAMBLE

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“Listing Regulations”] mandates that every listed entity shall have a policy for preservation of documents/records maintained by the Company either in Physical Mode or Electronic Mode, classifying them into the following categories: -

- a) Documents whose preservation shall be permanent in nature; and
- b) Documents with preservation period of not less than eight years after completion of the relevant transactions.

Archival Policy as referred to in Regulation 30 (8) of the Listing Regulations also forms part of this Policy.

The Documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. The Company recognizes that documents whether in physical or electronic mode, forms 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.

OBJECTIVE

This Policy is formulated to preserve statutory records and documents as mentioned in various provisions of the Companies Act, 2013, Listing Regulations and such other acts, rules and regulations as amended from time to time, applicable to the Company.

DEFINITIONS

“**Act**” means the Companies Act, 2013, Rules framed thereunder and any amendments thereto;

“**Board of Directors**” means the collective body of the Directors of the Company.

“**Company**” means Srestha Finvest Limited

“**Compliance Officer**” means the Company Secretary of the Company.

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

“**Electronic Form**” means any electronic device such as computer, laptop, compact disc, floppy disc, pen drive, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession of the Company or not, but the Company has control over or access to.

“**Policy**” means, ‘Policy on Preservation of Documents’.

“**Preservation**” means preventing the documents from being altered, damaged or destroyed.

“**Regulations**” means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto

PRESERVATION OF DOCUMENTS / RECORDS

The Company has classified preservation of documents in the following manner:

- a) Documents whose preservation shall be of a permanent nature are provided in **Annexure A**

ANNEXURE A

DOCUMENTS WHICH ARE TO BE PRESERVED PERMANENTLY

1. Certificate of Incorporation
2. Memorandum and Articles of Association of the Company.
3. Register of Members and Index of members.
4. Minutes of the Board and its Committees, General Meetings.
5. Statutory Registers
6. Licenses and Permissions
7. Such other records as may be required under any law from time to time.

ANNEXURE B

DOCUMENTS REQUIRED TO BE PRESERVED UP TO 8 YEARS

- 1.** Annual Returns
- 2.** Notices/Agendas of the Board and its Committees.
- 3.** Attendance Register for Board, General Meetings and Committee Meetings.
- 4.** Notices pertaining to disclosure of interest of directors.
- 5.** Books of accounts, financial statements etc.
- 6.** Instrument creating a charge or modification, if any.
- 7.** Office copies of Notice of Board Meeting, Committee Meeting, General Meeting, Notes on Agenda and other related papers.
- 8.** Disclosures filled under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- 9.** Income Tax Returns filed under Income Tax Act, 1961