

POLICY FOR PRESERVATION OF DOCUMENTS FOR "DEVKI LEASING AND FINANCE LIMITED"

UNDER REGULATION 9 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURES REQUIREMENT) REGULATION, 2015

1. PREAMBLE:

The Board of Directors (Board) of Devki Leasing & Finance Limited ("the Company") has adopted the following policy and procedure with regard to preservation of documents as defined below. The Board shall review and may amend this policy from time to time.

2. PURPOSE:

This policy is framed as per requirement of Regulation 9 of SEBI (Listing Obligation and Disclosures Requirement) Regulation, 2015.

The objective of this policy is to classify the documents, records and registers of the Company which are required:

- (i) to be preserved permanently and
- (ii) to be preserved for the period of not less than 8 years.

3. INTRODUCTION:

A document preservation policy involves the systematic identification, categorization, maintenance, review, retention, and destruction of documents received or created in the course of business.

The policy contains the guidelines how to identify documents that need to be maintained how long certain documents should be retained, how and when those documents should be disposed off if no longer needed, and how should be accessed or retrieved when they are needed as per the rules made under the law.

4. DEFINITION:

- I. **Act:** Means the Companies Act, 2013
- II. **Board of Directors:** Board of Directors of Shree Pacetronix Limited
- III. **The Company:** Means "Devki Leasing & Finance Limited" or "the Company"
- IV. **SS-1:** Means Secretarial Standard-1 for the Board Meetings as notified by ICSI
- V. **SS-2:** Means Secretarial Standard-2 for the General Meeting as notified by ICSI
- VI. **SEBI (LODR) Regulation, 2015:** Means SEBI (Listing Obligation and Disclosures Requirement) Regulation, 2015
- VII. **SEBI:** The Securities and Exchange Board of India
- VIII. **Rules:** Rules made under Companies Act, 2013
- IX. **Regulation:** Regulation made under SEBI Act.
- X. **Electronic Record(s):** Means the electronic record as defined under clause (t) of sub-section (1) of Section 2 of the Information Technology Act, 2000.
- XI. **Electronic Form:** Means any electronic device such as computer, laptop, compact disc, floppy disc, 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 access to it.
- XII. **Authorised Person:** means any person duly authorised by the Board from time to time
- XIII. **Maintenance:** Means keeping Documents, either physically or in Electronic Form.
- XIV. **Preservation:** means to keep in good order and to prevent from being altered, damaged or destroyed.

5. MODES OF PRESERVATION

The Documents may be preserved in:

- I. Physical form and/or
- II. Electronic Form

The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to.

6. DOCUMENTS / RECORD WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE:

The Board of Directors shall decide necessity of preservation of documents permanently from time to time as required under the Act and Regulation.

Save as otherwise provided in the Act, SS-1 and SS-2 the following documents/records maintained under the Act/Rules and regulations shall be preserved permanently:-

- a) Certificate of incorporation.
- b) Memorandum and Articles of Association.

- c) Agreements made by the Company with Stock Exchanges, Depositories, etc.
- d) Minute Books of General Meetings, Board and Committee Meetings.
- e) Register and Index of Members, debenture-holders, if any or other security holders, if any.
- f) Register of Directors and KMP.
- g) Register of Charges, Contracts, Investments, loan, guarantee, security and Acquisition made by the Company.
- h) Register of disposal of records.
- i) Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register.
- j) Authorization / licenses obtained from any statutory authority.
- k) Shareholders and Joint Venture agreement.
- l) Letter of Offer related to public issue, right issue, further issue, buyback offer, etc.
- m) Such other records as may be required under any law from time to time.

7. DOCUMENTS / RECORD WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF RELEVANT TRANSACTIONS:

- a) Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013.
- b) Annual Returns as per Companies Act, 2013.
- c) Register of Deposits as per Companies Act, 2013.
- d) Annual financial statements including: - Annual accounts - Directors report - Auditors report.
- e) Books of accounts including Vouchers / Voucher register as defined under the Companies Act, 2013.
- f) Income Tax Returns filed under Income Tax Act, 1961.
- g) All notices in form MBP – 1 received from Directors and KMPs along with any amendment thereto.
- h) Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013.
- i) Copy of newspaper advertisement or publications.
- j) The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means.
- k) Notice of the Board Meeting given to the stock exchange for considering matters relating to pre-intimations required to be submitted to the Stock Exchange.
- l) Date for the Book Closures and Record dates for various purposes as may be decided by the company from time to time.
- m) Change in the Constitution of the Board of Directors, KMP, Compliance officer, Auditors, Secretarial Auditors, Share Transfer Agent.

- n) Any Price Sensitive Information's given or provided to the Stock Exchange under Regulation 30 of the SEBI (LODR) Regulations, 2015.
- o) List of Unpaid Dividend to the Shareholders.
- p) Recommendation and Payment of dividend to the Shareholders
- q) Details of the Complaints Received and Resolved by the Company.
- r) Corporate Governance Report Submitted to the Stock Exchange on quarterly and annual basis.
- s) Copy of the orders issued by the SEBI or Stock Exchanges relating to Securities Listed with the Stock Exchanges.
- t) Such other records/documents as may be required under any law from time to time.

The Board of Directors may decide the preservation period for any particular documents.

8. RESPONSIBILITY FOR PRESERVATION OF DOCUMENTS AND CUSTODY OF DOCUMENTS:

Subject to the Applicable Law, the custody of the Documents shall be with the Authorised Person.

The officer of the Company required to preserve the Document shall be Authorised Person who has to observe the compliance of requirements of Applicable Law and this policy. All the documents and records shall be maintained as per prescribed formats, if any, as amended from time-to-time under the various rules and regulations.

9. ACCESS AND AUTHENTICITY

The preservation of the records of the Company is vital in order to ensure all current and future access to the records. Preservation is also concerned with ensuring the authenticity of records.

The Authorised Person shall prepare a matrix for identifying persons who will allowed to access different kind of records maintained & preserved by the Company. Since the records are maintained at different levels and departments in the Company, therefore Functional Heads should be authorized to ensure the preservation and access to the Records under their jurisdiction.

10. SECURITY OF DOCUMENTS:

The Board shall ensure that all the documents shall keep in safe place in the company premises. The Board may authorize person for the security of documents, who shall be responsible for safe custody of documents.

11. SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS:

In case the Company is served with any notice for request of documents or any employee becomes aware of a governmental investigation or audit concerning of the company or commencement of any litigation against the company, such employee shall inform the Top Management and any further disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determine otherwise. The Top Management in such case shall inform all the employees the need to retain the documents and suspension of disposal of the same.

12. DISPOSAL/DESTRUCTION OF DOCUMENTS

Disposal of documents after said period of 8 years (whose preservation shall not be permanent in nature) shall be done in the presence of Authorized person in method prescribed by Board of Directors. Further, before disposing a soft copy shall be taken for the record.

13. REVIEW AND ALTERATION OF THE POLICY:

The Board of directors of the company shall review the policy at such time as it deemed fit. The authorized person shall provide regular assurance to board of directors on the effectiveness of the policy.

The Board is authorised to make such alterations to the Policy as and when considered appropriate, subject to the condition that such alterations shall be in consonance with the provisions of the relevant Acts and Regulations