

EMKAY GLOBAL FINANCIAL SERVICES LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

(Effective from 1st December 2015)

**Regd. Office: The Ruby, 7th Floor,
Senapati Bapat Marg,
Dadar (West), Mumbai-400028**

CIN No. L67120MH1995PLC084899

POLICY ON PRESERVATION OF DOCUMENTS

1. PREAMBLE

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [**"Regulations"**] requires every listed company to have a policy on Preservation of Documents /records maintained by the Company either in Physical Mode or Electronic Mode.

2. SCOPE

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

3. OBJECTIVE OF THE POLICY

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulations and as per Policy framed in compliance with the Regulations and to ensure that the records no longer needed or are of no value are discarded after following the due process for discarding the same.

The major objectives of the policy are:

- Identification of statutory registers and other records of the Company which are required to be preserved.
- Identification and categorization of the statutory registers and other records to be maintained either for eight years or permanently.
- Decide whether the statutory records and documents are to be preserved in physical form or in electronic form,
- After completion of 8 years, statutory documents which are to be preserved for 8 years only may be disposed of as per the guidelines of the Policy or as decided by the Board of Directors at that time.
- Aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records.

4. DEFINITIONS

"Act" means the Companies Act, 2013, Rules framed thereunder and any amendments thereto.

"Authorized Person" means any person authorized by the Board.

"Board of Director" or "Board", means the collective body of the Directors of the company.

"Current" means any document that still has ongoing relevance with reference to any ongoing litigation.

"Company", "This Company", "The Company", "Company" wherever occur in the policy shall mean "Emkay Global Financial Services Limited" ("EGFSL").

"Document" refers to papers, books, notes, forms, files, registers, agreements, notice, disclosure, advertisement, requisition, orders, declaration, forms, correspondence, minutes, mails, audio/video

recordings, transcripts and other record required to be maintained under applicable law for the time being in force or otherwise, maintained in paper or electronic form.

"Electronic Form" means any data stored in any contemporaneous 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.

"Maintenance" means keeping Documents, either physically or in Electronic Form as may be permitted under Act/Regulations for the time being in force including authentication and custody of such documents.

"Policy" or "This Policy" means, "Policy on Preservation of Documents."

"Preservation" means to keep in good order and to prevent them 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.

"Register" means a register maintained under the Companies Act, 2013 or the SEBI Act.

This Policy shall be applicable to Emkay Global Financial Services Limited ("EGFSL") and its subsidiaries and group companies/firms/associate companies as per relevant applicable law in force and is being amended and approved by Board of Directors of EGFSL with effect from 21/05/2025.

5. INTERPRETATION

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any other applicable laws/statute/regulation in force as applicable to the Company.

6. GUIDELINES/APPLICABILITY

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, provides that the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, 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.
- Provided that the listed entity may keep documents specified in clause (a) and (b) in electronic mode.

Besides the above, as per applicable provisions of the Companies Act 2013 certain documents are required to be preserved permanently or up to a certain prescribed time frame.

Accordingly, the company has classified the preservation of documents to be done in the following manner:

a. documents that need to be preserved and retained permanently, as required under applicable laws as provided in **Annexure A**;

b. documents that need to be preserved and retained for a period of not less than 8 years as specified under the Companies Act, 2013 or Regulations as provided in **Annexure B**.

c. documents that need to be preserved and retained for a period of less than 8 years as prescribed under any statute or regulation as applicable to the Company as provided in **Annexure C**.

d. In addition to documents mentioned in Category A, Category B and Category C above, other documents, forms, statutory registers, records, etc. which are mandatorily maintained and preserved where no specific time period is mentioned, which should be preserved as per **Annexure D**.

7. MODES OF PRESERVATION

The Documents may be preserved in

- a. Physical form; or
- b. Electronic Form.

The official of the Company who is required to preserve the document shall be an Authorized Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

The preserved documents must be accessible at all reasonable times. Access may be controlled by the concerned Authorized Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

• Destruction of documents

The documents of the Company which are no longer required as per the time schedule prescribed in above-mentioned para 6 may be destroyed.

The officer concerned may direct employees in charge from time to time to destroy the documents which are no longer required as per the Preservation Schedule above-mentioned para 6.

Destruction as a normal administrative practice, can be usually carried out if Documents are duplicated, unimportant or for short term use only.

The modes of destruction of records can include methods like shredding, pulping, recycling etc. or any other mode for electronic records, such that it leaves no possibility for reconstruction of the records and information contained therein.

The Company Secretary of the Company shall seek approval from the Board of Directors of the Company and approval of central government, if required, for destroying the records of the Company as mentioned in **Annexure E** of this policy.

The Board of Directors shall appoint and authorize a person in whose presence the records of the Company shall be destroyed.

The person authorized by the Board of Directors shall in the Register of destruction of records endorse the relevant entry of records destroyed in his presence as per **Annexure F**.

8. POLICY REVIEW

This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines.

9. AMENDMENT

The Board shall have power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this policy entirely with a new Policy according to subsequent modification(s)/amendment(s) to Regulation. Any subsequent amendment/modification in the Regulation and/or other applicable laws in this regard shall automatically apply to this policy.

10. GENERAL

Notwithstanding anything contained in this Policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

ANNEXURE A

Preservation of documents which are permanent in nature:

Sr. No.	Document(s)	Place of Preservation	Person responsible for custody	Reference of Provision	Period of preservation
1.	Copies of all documents and information as originally filed under Section 7(1) of incorporation till dissolution under the Companies Act, 2013	Registered Office	Company Secretary or any other person authorized by the Board for the purpose	Section 7(4) of the Companies Act, 2013	Permanent till dissolution of the Company
2.	Memorandum of Association (MoA) and Articles of Association (AoA) duly updated from time to time	Registered Office	Company Secretary or any other person authorized by the Board for the purpose	Section 15 of the Companies Act, 2013	Permanent
3.	Register of Renewed and Duplicate Share Certificates	Registered office of the Company or at such other place where register of member is kept	Company Secretary or any other person authorized by the Board for the purpose	Rule 6(3) of Companies (Share Capital and Debenture) Rules, 2014	Permanent
4.	Share certificates forms and related books and documents – Disputed cases	At premises of Registrar & Transfer Agent	Company Secretary or Director authorized by the Board for such purpose	Rule 7(3) of Companies (Share Capital and Debenture) Rules, 2014	Permanent
5.	Register of Charges	Registered Office	Company Secretary	Rule 10(4) of the Companies (Registrar of Charge) Rules, 2014	Permanent
6.	Register of Members along with the index and record of beneficial owners.	At premises of Registrar & Transfer Agent	Company Secretary or any other person authorized by the	Rule 15(1) of the Companies (Management and Administration) Rules, 2014	Permanent

			Board for such purpose	read with Section 88 of the Companies Act, 2013	
7.	Foreign Register of Members	At premises of Registrar & Transfer Agent	Company Secretary or any other person authorized by the Board for such purpose	Rule 15(4) of the Companies (Management and Administration) Rules, 2014	Permanent unless it is discontinued, and all entries are transferred to any other foreign register or to the principal register.
8.	Minutes of books of general meetings and resolution passed by postal ballots	Registered office	Company Secretary or any director authorized by the Board	Rule 25(1)(e) of the Companies (Management and Administration) Rules, 2014, Clause 8.1 and Clause 18.1 of Secretarial Standards – 1 and 2 respectively	Permanent
9.	Minutes' books of the Board and Committee meetings	Registered office of the Company or at such other place as Board may decide	Company Secretary or any director authorized by the Board	Rule 25(1)(f) of the Companies (Management and Administration) Rules, 2014, Clause 8.1 and Clause 18.1 of Secretarial Standards – 1 and 2 respectively	Permanent
10.	Minutes of all general, board and committee meetings of the transferor company as handed over to transferee company	Registered office for general meeting minutes	Company Secretary	Clause 8.1 and Clause 18.1 of Secretarial Standards – 1 and 2 respectively	Permanent
11.	Register u/s 186 of the Companies Act, 2013 (Loan/Guarantee/Security of making an acquisition of securities)	Registered Office	Company Secretary or any other person authorized by the Board for	Rule 12(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Permanent

			such purpose		
12.	Register u/s 187 of the Companies Act, 2013 (Investment held in name of any other person)	Registered Office	Company Secretary or if there is no company secretary, any director or any other officer authorized by the Board for such purpose	Rule 14(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Permanent
13.	Register u/s 189 of the Companies Act, 2013 (Register of Contracts or arrangements in which directors are interested as per Section 184 and Section 188 of the Companies Act, 2013)	Registered Office	Company Secretary or any other person authorized by the Board for such purpose	Rule 16(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	Permanent
14.	Register of Directors and Key Managerial Personnel and their shareholding	Registered Office	Company Secretary or any other person authorized by the Board	Section 170 of the Companies Act, 2013	Permanent
15.	Foreign Register of Debenture holders or any other security holders along with the index	At the premises of Registrar & Share Transfer Agent	Company Secretary or Registrar & Share Transfer Agent	Rule 7 of Companies (Management and Administration) Rules, 2014	Permanent
16.	Record of Private Placement (PAS-5)	Registered Office	Company Secretary or any other person authorized by the Board	Section 42 of the Companies Act, 2013 read with Rule 14(3) of The Companies (Prospectus and Allotment of Securities) Rules, 2014	Permanent

ANNEXURE B

Preservation of documents which are not less than 8 years after completion of relevant transactions:

i) Companies Act, 2013

Sr. No.	Document(s)	Place of Preservation	Person responsible for custody	Reference Provision	Period of preservation
1.	Instrument creating charge or modification thereon	Registered Office	Company Secretary or any other person authorized by the Board for the purpose	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	8 years from the date of satisfaction of charge by the Company
2.	Register of Deposits accepted or renewed	Registered Office		Rule 14(3) of the Companies (Acceptance of Deposits) Rules, 2014	Not less than 8 years from the financial year in which the latest entry is made in register
3.	Copies of all annual returns prepared under section 92 and copies of all certificates and documents required to be annexed thereto	Registered Office	Company Secretary	Rule 15 (3) of the Companies (Management and Administration) Rules, 2014	8 years from the date of filing with the Registrar of Companies.
4.	All notices for disclosure of concern/ interest received u/s 184 of the Companies Act, 2013 (Form MBP-1), any other declarations of Directors	Registered Office	Company Secretary or any other person authorized by the Board for the purpose	Rule 9(3) of Companies (Meetings of Board and its Powers) Rules, 2014	8 years from the end of financial years to which it relates.
5.	The attendance register of Board & Committee Meetings	Registered Office	Company Secretary	Clause 4.1.7 of Secretarial Standards -1	8 financial years
6.	Office copies of Notices, Agenda, Notes	Registered Office	Registered Office	Clause 8.2 of Secretarial Standards-1	As long as they remain current or for

	on Agenda of the Shareholders, Board and its Committee meetings, scrutinizer's register, scrutinizer's report and other related papers				8 Financial Years whichever is later
7.	Office copies of general meeting Notices, scrutinizers report and other related papers of the company	Registered Office	Company Secretary or any other person authorized by the Board for the purpose.	Clause of Secretarial Standards-2	As long as they remain current or for 8 Financial Years whichever is later
8.	In case of merger or amalgamation, Office copies of Notices, Agenda, Notes on Agenda, scrutinizer's register, scrutinizer's report and other related papers of the transferor company, as handed over to the Company;	Registered Office	Company Secretary or any other person authorized by the Board for the purpose	Secretarial Standard SS-1	As long as for 8 Financial Years whichever is later
9.	Register of debenture holders or any other security holders (MGT-2) along with index-from the date of redemption of debentures or securities;	At the premises of Registrar & Share Transfer Agent	Company Secretary or Registrar & Share Transfer Agent	Rule 4 of Companies (Management and Administration) Rules, 2014	8 years from the date of redemption of debentures or securities
10.	Financial Statements at	Financial Statements	Chief Financial Officer or any other	Section 128 of the Companies Act,	8 Financial Years

	the place of the registered office and relevant documents at respective plant or office locations.	at the place of the registered office and relevant documents at respective office locations.	person authorized by the Board for the purpose	2013 and Rules 3 and 4 of the Companies (Accounts) Rules, 2014	
11.	Register of Buy back of securities (SH-10)	Registered Office	Company Secretary or any person authorized by the Board	Rule 17(12)(b) of the Companies (Share Capital and Debenture) Rules, 2014	8 Financial Years
12.	Register of deposits, if any from the date of maturity	Registered Office	Company Secretary or any person authorized by the Board	Rule 14 of Companies (Acceptance of Deposits) Rules, 2014	8 Financial Years
13.	<p>i. Register of payment of dividend and all documents relating to dividend payment of the Company.</p> <p>ii. Documents evidencing transfer of funds to Investor Education and Protection fund (IEPF).</p> <p>iii. Reconciliation files sent by the banker for Paid and Unpaid dividend</p>	Registered Office	Company Secretary or any person authorized by the Board	<p>i. & ii. Section 123 of the Companies Act, 2013</p> <p>ii. SEBI Circular no SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April 2018</p> <p>The Company shall make such transfers through corporate action and shall preserve copies for its records.</p>	<p>i. 8 financial years from the end of the financial year in which the dividend was paid.</p> <p>ii. 8 financial years from the end of the financial year in which the unclaimed amount was deposited in IEPF.</p> <p>iii. 8 (eight) years</p>
14.	Register of proxies	Registered Office	Company Secretary or any person authorized by the Board	Section 105 of the Companies Act, 2013 and Rule 19 of The Companies (Management and Administration) Rules, 2014	8 Financial Years

15.	Register of inspection	Registered Office	Company Secretary or any person authorized by the Board	Companies Act, 2013	8 Financial Years
16.	Documents related to issue of sweat equity shares	Registered Office	Company Secretary or any person authorized by the Board	Section 154 of the Companies Act, 2013 and Rule 14(a) of The Companies (Share Capital and Debenture) Rules, 2014	8 Financial Years
17.	Certificate received from Secretarial Auditors	Registered Office	Company Secretary or any person authorized by the Board	Section 204 of the Companies Act, 2013 and Rule 9 of The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014	8 Financial Years
18.	Documents to be filed with Registrar of Companies	Registered Office	Company Secretary or any person authorized by the Board	The Companies Act, 2013	8 Financial Years
19.	Any court order/CLB order	Registered Office	Company Secretary or any person authorized by the Board	The Companies Act, 2013	8 Financial Years
20.	Annual Reports	Registered Office	Company Secretary or any person authorized by the Board	The Companies Act, 2013	8 Financial Years
21.	Replies to show cause notices, if any etc	Registered Office	Company Secretary or any person authorized by the Board	The Companies Act, 2013	8 Financial Years
22.	Record of issued and cancelled share	Registered Office	Company Secretary or any person authorized by the Board	The Companies Act, 2013	8 Financial Years
23.	Register of transfer of shares	Registered Office	Company Secretary or any person authorized by the Board	Section 56 of the Companies Act, 2013 and Rule 11 of the Companies (Share Capital and Debentures) Rules, 2014	8 Financial Years
24.	Register of transmission of shares	Registered Office	Company Secretary or any person authorized by the Board	Section 56 of the Companies Act, 2013 and Rule 11 of the Companies	8 Financial Years

				(Share Capital and Debentures) Rules, 2014	
25.	Register of Employee Stock Option (SH-6)	Registered Office	Company Secretary or any person authorized by the Board	Section 62 of the Companies Act, 2013 read with Rule 12(10)(a) of the Companies (Share Capital and Debenture) Rules, 2014	8 Financial Years
26.	Register/documents related to postal ballot	Registered Office	Company Secretary or any person authorized by the Board	Section 110 of the Companies Act, 2013 and Rule 22 of Companies (Management and Administration) Rules, 2014	8 Financial Years
27.	Share certificate related to books and documents (other than disputed cases)		Company Secretary	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014	30 years
28.	Books of Accounts & other related papers	Registered office	Company Secretary or any person authorized by the Board	Section 128 (5) of the Companies Act, 2013	8 (eight) financial years or until the assessment/appeal if any under direct & indirect tax statutes, has been completed
29.	Any other register /documents required by any law, for the time being in force	Registered Office	Company Secretary		8 Financial Years
30.	Attendance register of general meeting	Registered Office		Section 118 of the Companies Act 2013 read with Rule 27 of Chapter VII	8 Financial years

ii) Illustrative list of documents/records identified under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and other SEBI Circulars/Notifications.

Sr. No.	Document(s)	Provision	Listing Regulation No.	Period
1.	Statement giving the number of investor complaints /Grievances pending at the beginning of the quarter, those received during the quarter, disposed of during the quarter and those remaining unresolved at the end of the quarter	within twenty-one days from the end of each quarter	13(3)	8 Financial Years
2.	Quarterly compliance report / Certificate on corporate governance, Compliance Reports if any received from Statutory Auditor/ Secretarial Auditor and/or any statutory authority	within fifteen days from close of the quarter	27(2)	8 Financial Years
3.	Prior intimation to Stock Exchange about the meeting of the board of directors	Within the time prescribed	29	8 Financial Years
4.	Disclosures of any material events or information	Within the time prescribed	30	8 Financial Years
5.	Statement showing holding of securities and shareholding pattern separately for each class of securities	on a quarterly basis, within 21 days from the end of each quarter	31	8 Financial Years
6.	Statement of deviation(s) or variation(s) in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, for public issue, rights issue, preferential issue etc.	Within the prescribed time on a quarterly basis	32	8 Financial Years
7.	Quarterly and year-to-date standalone/ consolidated financial results	Within the prescribed time on a quarterly basis	33	8 Financial Years
8.	As part of financial results for the half year by way of a note a statement of assets and liabilities as at the end of the half-year	along with quarterly Financial Results	33(3)(f)	8 Financial Years
9.	Annual report	within twenty-one working days of it being approved and adopted in the annual general meeting	34	8 Financial Years

10.	Annual Information Memorandum		35	8 Financial Years
11.	Intimation of record date		42	8 Financial Years
12.	Details regarding the voting results of general meetings	within forty-eight hours of conclusion of its General Meeting	44	8 Financial Years
13.	Transcripts of post earnings/quarterly calls, whether conducted physically or through digital means	within five working days of the conclusion of such calls		8 Financial Years
14.	Any and all kinds of intimations/submission/filing to Stock Exchanges, viz. Press Release, Investors Presentation.	Within the time prescribed		8 Financial Years
15.	Structured Digital Database	Secretarial Department	SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2020 notified on 17 th July 2020	8 years after completion of the relevant transactions and in the event of receipt of any information from the SEBI regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.
16.	Audio recordings	Within twenty-four hours from the conclusion of the Call	Regulation 46(2) (oa) of SEBI (LODR) 2015	8 years since the complete of event
17.	Video recordings	Within forty-eight hours from the conclusion of the call	Regulation 46(2) (oa) of SEBI (LODR) 2015	8 years since the complete of event
18.	Transcript of such audio calls/video calls	Within five working days from the conclusion of such calls	Regulation 46(2) (oa) of SEBI (LODR) 2015	8 years since the complete of event

Annexure C

Documents that need to be preserved and retained for a period of less than 8 years as prescribed under any statute or regulation

Sr. No.	Document(s)	Person responsible for custody	Reference Provision	Period of preservation
1.	Share certificates surrendered to company immediately be defaced by stamping or printing the word "cancelled" in bold letter)	Company Secretary	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014	3 years from the date on which they were surrendered
2.	Proof of sending of Notice of Board Meetings and Committee Meetings and their delivery	Company Secretary	Clause 1.3.1 of Secretarial Standards-1	3 Years from the date of meeting
3.	Proof of sending Agenda and Notes on Agenda of Board meeting and Committee meetings and their delivery	Company Secretary	Clause 1.3.7 of Secretarial Standards-1	3 Years from the date of meeting
4.	In case resolution is passed by Circulation - Proof of sending and delivery of the draft of the Resolution and the necessary papers	Company Secretary	Clause 6.2.2 of Secretarial Standards-1	3 Years from the date of meeting i.e. from the date of passing the Resolution by Circulation
5.	Proof of sending draft Minutes of Board Meetings and Committee Meetings and their delivery	Company Secretary	Clause 7.4 of Secretarial Standards-1	3 Years from the date of meeting
6.	Proof of sending signed Minutes of Board Meetings and Committee Meetings and their delivery	Company Secretary	Clause 7.6.4 of Secretarial Standards-1	3 Years from the date of meeting
7.	Proof of Sending of Notice of General Meetings along with record of each recipient e-mailed and notice failed to transmissions to the recipient e-mailed and subsequent	Company Secretary	Clause 1.2.2 of Secretarial Standards-2	3 Years from the date of meeting

	re –sending of such notice			
8.	Agreements/Contracts with Managing or Whole Time Director	Human Resource Department	Section 190 of the Companies Act, 2013	Minimum period of 5 years
9.	Disclosures from promoter/directors, key managerial personnel and others under SEBI (PIT) Regulations 2015	Company Secretary/Secretarial Department	Regulation 4 of SEBI (Prohibition of Insider Trading) Regulations, 2015	Minimum period of 5 years

Annexure D

Other documents mandated under the Companies Act, 2013/SEBI Circular/Notifications for preservation but no time period prescribed

Sr. No.	Document(s)	Reference of Provision	Period of preservation
1.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means	Rule 22 (11) of the Companies (Management and Administration) Rules, 2014	8 financial years
2.	<i>For unpaid or unclaimed Dividend transferred to Investor Education and Protection Fund (IEPF)</i>		
a.	<p><i>Record of shareholders & Dividend</i></p> <p>Following details in respect of dividend that remained unpaid or unclaimed for a period of seven years and has been transferred to the Investor Education and Protection Fund (IEPF) constituted under section 125 of the Companies Act, 2013.</p> <ul style="list-style-type: none"> • Name of the shareholder, • Father's / Husband's name • last known address, • amount transferred to IEPF, • folio no./ DP ID & client ID, • certificate number, beneficiary details, etc. • Date of declaration of Dividend 	Rule 5(6)(c) of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016	Permanent
b.	<p><i>Record of Claims (from amount transferred to IEPF)</i></p> <p>The following information shall be preserved:</p> <ul style="list-style-type: none"> • Claim Form submitted by claimant • All Documents submitted by claimant • Verification Report submitted by the Company to IEPF Authority 	Rule 7 of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016	Permanent
3.	<i>For shares transferred to Investor Education and Protection Fund (IEPF) suspense account of Emkay Global Financial Services Limited</i>		
a.	<p><i>Details of shares and dividend</i></p> <ul style="list-style-type: none"> • Name of the shareholder • Father's / Husband's name • last known address • Folio No/ DP ID& client ID, • category & kind of shares, • number of shares, • nominal value of shares, 	Rule 6 of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016	Permanent

	<ul style="list-style-type: none"> • certificate number & distinctive number (in case of physical shares) • unpaid dividend (consecutive period and amount) • Date of transfer to IEPF 		
b.	<p><i>Details evidencing transfer of shares to IEPF suspense account – Emkay Global Financial Services Limited</i></p> <p>- For transfer of dematerialized shares ➤ Acknowledged Copies of Delivery Instruction Slips</p> <p>- For transfer of physical shares ➤ Transfer Deeds and duplicate share certificates</p>	Rule 6(4) of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016	Permanent
c.	<p><i>Record of Claims for shares transferred to IEPF</i></p> <p>The following information shall be preserved:</p> <ul style="list-style-type: none"> • Claim Form submitted by claimant • All Documents submitted by claimant • Verification Report submitted by the Company to IEPF Authority 	Rule 7 of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016	Permanent
4.	Any other register/documents required by any law, for the time being in force	Company Secretary	Minimum period prescribed by applicable law.
5.	In the event of receipt of any unpublished price sensitive information from the Board regarding any investigation or enforcement proceedings	Secretarial Department	Till the completion of such proceedings
6.	Tape recording(s) or other electronic recording mechanism of the Board/ Committee/ General body meeting conducted through Video Conferencing or Other Audio Visual Means	Company Secretary or any person authorized by the Board	At least up to the time of completion of audit of that particular year

Annexure E

Destruction of records with approval of Board of Directors and/or Central Government

Sr. No.	Document(s)	When to be destroyed	How to be destroyed	Reference of provision
1.	Share certificates surrendered to the company	May be destroyed after expiry of 3 years from the date of surrender	Under the authority of a resolution of the Board of Directors and in the presence of a person duly appointed by the Board on this behalf	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014
2.	The attendance register of the Board & Committee Meeting	May be destroyed after eight financial years	With the approval of the Board of Directors	Clause 4.1.7 of secretarial standards-1
3.	Office copies of Notices, Agenda, Notes on Agenda and other related papers of the company	May be destroyed after eight financial years or as long as they remain current, whichever is later	Destroyed with the approval of Board	Clause 8.2 of secretarial standards-1
4.	Office copies of Notices, Agenda, Notes on Agenda and other related papers of the transferor Company as handed over to the transferee company	May be destroyed after eight financial years	Destroyed with the approval of the Board and Central Government, if applicable	Clause 8.2 of secretarial Standards-1
5.	Office copies of general meeting Notices, scrutinizers report and other related papers of the company	May be destroyed after eight financial years	Destroyed with the approval of Board	Clause 18.2 of secretarial standards-2
6.	Office copies of general meeting Notices, scrutinizers report and other related papers of the transferor Company as handed over to the transferee company	May be destroyed after eight financial years	Destroyed with the approval of the Board and Central Government, if applicable	Clause 18.2 of secretarial standards-2

ANNEXURE F

THE FORMAT OF REGISTER OF DOCUMENTS DISPOSED/DESTROYED

Particulars of documents along with provision of law	Date and Mode of destruction	Date of approval by Company Secretary or authorized person	Initials of the Authorized person and date