



Trade Wings Limited

Policy on Preservation/ Archival of Documents

(Pursuant to Regulation 9 and 30(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

A. Legal Framework:

The Securities and Exchange Board of India ("SEBI"), vide its Notification dated September 2, 2015, has issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). The Listing Regulations are effective from December 1, 2015. Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 specifies that every listed entity shall have a policy for preservation of documents.

In this context, the following policy has been framed by the Board of Directors of Trade Wings Limited at its meeting held on February 12, 2016 with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation.

This policy can be modified and/or amended with the approval of the Board of Directors only. In any circumstance, where the terms of this policy differ from any existing or newly enacted laws, rules, regulations or standards governing the Company, the laws, rules, regulations or standards will take precedence over this Policy and procedures until such time as this Policy is changed to conform to the laws, rules, regulations or standards.

B. Objectives of the Policy:

Preservation of documents is an important requirement under various laws. The objective of this Policy is to provide a binding framework for preservation of Documents maintained by the Company under various applicable laws including Listing Regulations. A Document may mean and include, but not limited to documents such as data, printed materials, books of accounts, forms, permits, registers, approvals, licenses, memorandums, contracts, minutes of statutory meetings, auditor's reports, employee records, strategic documents, intellectual property documents, title deeds, court/tribunal orders, tax returns/assessments, etc. The objective of this policy is to classify the documents, records and registers of the Company which are required:



- i. to be preserved permanently
- ii. to be preserved for a period of not less than 8 years.

The following aspects are considered while arriving at the preservation period:

- i. Company's own information retrieval needs (reference value)
- ii. Statutory requirements under respective statutes.
- iii. Litigation requirements

C. Preservations of Documents:

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time.

The Company shall maintain the following documents on a permanent basis:

- a. The Original Memorandum of Association and the Articles of Association of the Company as amended from time to time.
- b. Minutes of General Meetings, Board meetings and various committee meetings, including meetings conducted through Postal ballot
- c. Register of members
- d. Register of loans, guarantee, security and acquisition made by the Company
- e. Register of investments made by the Company, if any
- f. Register of contracts
- g. Register of charges
- h. Registers of renewed and duplicate share certificates
- i. Register of Directors and KMPs and the securities held by them
- j. Certificates of Incorporation and Commencement of Business
- k. Annual Reports and the Audited Financial Statements
- l. Intellectual property documents including but not limited to Copyrights, Trademarks etc. Intellectual property rights documents that are owned by the Company shall be retained by the Company permanently.
- m. Court orders
- n. Such other documents as may be required to be preserved by the Company under applicable laws

Documents which are to be maintained for at least eight financial years:

- a. Copies of Annual Returns and its annexures
- b. Disclosure of interest received from the Directors of the Company in the manner prescribed.
- c. Attendance registers, notices, agenda, notes on agenda and other related papers of General meetings, Board meetings and various committee meetings.
- d. Scrutinizers report on Annual General meeting and Postal ballot



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- e. Books of accounts together with the voucher relevant to any entry in such books of accounts
- f. Instrument creating a charge or modifying a charge, if any
- g. Agreement with Managing Director/Whole-time Director and KMP.
- h. Tax records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns
- i. Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, judgements, interim orders, Documents relating to cases pending in any court or Tribunal or any other authority empowered to give a decision on any matter, awards, documents relating to property matters.
- j. In addition to the above, all other Documents shall be preserved for such period as may be specified in the relevant statute, law, rules, regulation, guidelines, etc. applicable to the respective department.

Notwithstanding anything contained in this policy, in case of any directions from any statutory authorities, tribunals, tax authorities, registrar of companies, court of laws, etc. by an order in writing to preserve any specific document for a period beyond the specified period under this policy, then the concerned department of BIL would be bound to preserve such documents for such period beyond the specified period till the matter is finally concluded.

Documents which shall be hosted on the website of the Company for minimum period of five years:

As per the requirement of Regulation 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015), the Company shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under Regulation 30, and such disclosures shall be hosted on the website of the Company for a minimum period of five years and thereafter be archived under the heading "Archives" for a period of one year. After the period of the aforesaid one year, these disclosures may be removed / deleted from the website of the Company.

D. Mode of maintenance:

The Company shall maintain these records either in physical or electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to.

All the records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various rules and regulations.

E. Destruction of Documents:

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under any instructions approved by the department head(s). Destruction of documents as a normal administrative practice will also be



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followed for the records which are duplicate/unimportant/irrelevant. This applies to both Physical and Electronic Documents.

F. 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. The documents which are not specifically mentioned above, shall be maintained as per the time specified in respective laws, rules and/ or regulations.

G. Amendments:

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace this policy entirely with a new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.



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