

JASCH INDUSTRIES LTD

ARCHIVAL POLICY & POLICY ON PRESERVATION OF RECORD

(Amended upto 12-03-2019)

1. This Policy shall be called “Archival Policy & Policy for Preservation of Record” and shall be effective from 1st day of December, 2015.
2. For the purpose of this policy –
 - (a) “record” shall mean statutory returns as are required to be filed with the prescribed authorities including attachments thereof, if any, and statutory registers as are required to be maintained under various laws applicable to the Company.
 - (b) “preservation” shall mean keeping of a record in either physical mode or in electronic mode.
3. For the purpose of preservation of record, the record shall be classified into the following three categories:
 - Category A : Record whose preservation shall be permanent in nature.
 - Category B : Record with preservation period of not less than eight years after completion of relevant transactions.
 - Category C : Record not falling in Category A or Category B above.
4. The following shall be Category A record and shall be preserved permanently: Register of Members including an Index thereof, Foreign Register of Members, Register of loans, guarantee, security and acquisition made by the Company, Register of investments not held in Company’s own name, Register of Contracts with related party, Register of Contracts in which director is interested, Minutes of Board Meeting, Minutes of General Meeting, Register of Renewed and Duplicate Share Certificates, Register of Charges.
5. The record specified in column (2) of the Table below shall be record falling in category mentioned in column (3) of the said table and shall be preserved by the Company up to the period mentioned next after the category in the said column and may be destroyed thereafter.

S. No.	Name of Record	Time upto which record to be preserved
(1)	(2)	(3)
1.	Books of Accounts (as per Companies Act, 2013 & Income Tax Act, 1961)	Category B : 8 financial year preceding current financial year
2.	Disclosures/Notices by a Director of his interest	Category B : 8 years from the end of the financial year to which it relates
3.	Register of Deposits	Category B : 8 years from the financial year in which latest entry is made
4.	Instrument creating a charge or modification	Category B : 8 years from the date of satisfaction of charge
5.	Register of Debenture holders including an Index & Foreign register of Debenture holders	Category B : 8 years from the date of redemption of debentures
6.	Annual Return	Category B : 8 years from the date of filing with ROC
7.	Record under Central Excise, Customs or GST Acts	Category B : 5 years immediately after the financial year to which record pertains
8.	Transfer Pricing	Category B : 10 previous years
9.	Record related to Audit	Category B : 10 years
10.	Other Record	Category C : 3 years
11.	Events disclosed to Stock Exchange under Regulation 8 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015	Category C: Five Years

6. Notwithstanding anything to the contrary that may be contained in this policy :

- (a) if the law provides for preservation of a record for a period longer than that mentioned in the Table above, then the said record shall be preserved for that longer period.
- (b) if an order in writing from a court (or any statutory authority empowered to pass such an order) is received directing the company to preserve any of the record beyond the period specified in the above Table, then that record shall be preserved till the said order is in force.
- (c) if a dispute comes to the knowledge of the Company concerning the existence or non-existence or contents of any of the above record(s) within the period mentioned in the above Table, then the said record may be preserved till the dispute gets settled.

7. The company shall maintain a register wherein it shall enter brief particulars of the record destroyed and all entries made therein shall be authenticated by the Company Secretary or such other persons as may be authorised by the Board for the purpose.

8. The Board or a Committee thereof shall have inherent powers to amend this policy from time to time.