TAHMAR ENTERPRISES LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DOCUMENTS

1. Introduction:

This policy is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") and Companies Act, 2013. Archival Policy as referred to in Regulation 30 (8) of the Listing Regulations forms part of this Policy. This policy is intended to ensure compliance particularly with the Listing Regulations and the applicable provisions of Companies Act, 2013.

2. Definitions:

In this Policy, unless the context otherwise requires:-

"Company" Tahmar Enterprises Limited

"Regulations" means Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Words and expressions used in this Policy but not defined shall have the meaning as given in the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Any subsequent modification and/or amendments brought about by SEBI in the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 shall automatically apply to this Policy.

3. Purpose & Scope of the Policy:

Regulation 9 of the Listing Regulations mandates that a 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 a preservation period of not less than eight years after completion of the relevant transactions.

Provided that the Company may keep documents specified in clauses (a) and (b) in electronic mode.

Further Regulation 30 (8) of the Listing Regulations also refers to an archival policy as per which all events or information which has been disclosed to stock exchange(s)under regulation 30 shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the Company.

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

Accordingly, this policy has been framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

4. Policy:

4.1 - Preservation of documents:

(A) Preservation of Documents with specific reference to the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

1. Documents whose preservation shall be permanent in nature:

All those documents which are required to be preserved permanently in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. as may be applicable on the Company from time-to-time shall be preserved permanently. Details of documents whose preservation shall be permanent in nature is listed in **Annexure–A.**

2. Documents with preservation period of not less than eight years after completion of the relevant transactions:

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. for a period of not less than eight years after completion of the relevant transactions shall be preserved accordingly. Detail of documents with preservation period of not less than eight years after completion of the relevant transactions is listed in **Annexure–B.**

3. Documents with preservation period other than those mentioned in (2) above:

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. for a preservation period of other than those mentioned in 1 & 2 above shall be preserved accordingly.

(B) Periodical Review of the Policy by the Board of Directors:

This policy shall be reviewed periodically by the Board and amendments affected subject to approval of the Board if and when practical difficulties are encountered. The Board may also review this policy on document retention to comply with any local, state, and central legislation that may be promulgated from time to time.

(C) 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 a governmental investigation or audit concerning the Company or commencement of any litigation against the Company, then disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determine otherwise. Such documents shall be preserved until the completion of the judicial proceedings.

(D) Register of Documents destroyed:

The Company shall maintain a register in the form set out in the ***Annexure*** enclosed hereto wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Company Secretary or such other persons as may be authorized by the Board for the purpose.

(E) Policy Review:

This Policy is framed based on the requirements of Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In case of any subsequent changes in the Companies Act, 2013 or Regulations which makes any of the provisions in the Policy inconsistent with the Regulations, the provisions of the Act or Regulations would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law.

This Policy shall be reviewed by the Board of Directors as and when any changes are to be incorporated in the Policy due to change in regulations or as may be felt appropriate by the Board. Any changes or modification on the Policy would be approved by the Board of Directors.

(F) Policy Severable:

This Policy along with Annexure constitutes the entire document in relation to its subject matter. In the event that any term, condition or provision of this Policy is being held to be in violation of any applicable law, statute or regulation, the same shall be severable from the rest of this Policy and shall be of no force and effect, and this Policy shall remain in full force and effect as if such term, condition or provision had not originally been contained in this Policy.

4.2 - Archival of Documents mentioned in Clause (A) & (B) of Clause 3.1:

Documents mentioned in sub clause (A) & (B) of Clause 3.1 above shall be maintained/ preserved in the following manner:

Documents maintained in physical form:

1. All information and/or documents pertaining to current financial year and for one preceding financial year shall be kept handy and maintained in such a manner that their retrieval is easy and quick.

2. All documents pertaining to the period prior to one preceding financial year, shall be kept in good condition at least up to the minimum period specified for their maintenance / preservation in Annexure attached hereto. The said records be also maintained in such a manner that their retrieval is easy and quick.

Documents maintained in electronic form:

1. All documents pertain to current Financial year and for one preceding financial year shall be maintained on server and Backup be maintained on scheduled time and day. The documents shall be maintained in such a manner that their retrieval is easy and quick.

2. Back up of all documents pertaining to the period prior to one preceding financial year shall also be maintained on server, in good condition at least up to the minimum period specified for their maintenance / preservation. The said records be also maintained in such a manner that their retrieval is easy and quick.

Documents made available on the website of the Company:

After the expiry of time mentioned in Clause 3.1 (B) (5) of this policy (i.e. five financial years preceding the current financial year), the information and/or document shall be removed from the main website. The Backup of said information and/or document which is removed from the main website shall be maintained/ preserved

in the server for a minimum period of 3 years and after expiry of this period of 3 years the backup may be permanently removed from the server.

4.3 Destruction of documents mentioned in Sub Clause (A) & (B) of Clause 3.1 of this Policy:

Any of the documents mentioned in sub clause (A) & (B) of clause 3.1 of this policy, which are not required to be maintained and preserved permanently shall be destroyed.

If documents / records should not be kept longer than is necessary and should be disposed of at the right time as unnecessary retention of records consumes time, space and equipment use. The documents / records referred to in Annexure B shall be preserved for at least 8 years (or additional period decided by the Company) may be disposed of after the expiry of the periods of their preservation, after the approval of the Group General Counsel, Chief Financial Officer and Company Secretary of the Company.

The Company shall maintain a register of disposal of records in the custody of the Compliance Officer of the Company, wherein the brief particulars of the records disposed of shall be entered.

The register of disposal of records shall contain the following columns:
a) Item Number;
b) Brief Particulars of the records disposed of;
c) Date of approval for disposal of records;
d) Date of disposal; and
e) Mode of destruction

This register of disposal of records shall be maintained permanently by the Company with the assistance of the Compliance Officer either in physical or electronic form.

5. Amendments and updates:

The Board of Directors can amend this Policy, as and when deemed fit. Any or all provisions of this Policy would be subject to revision / amendment in accordance with the Rules, Regulations, Notifications etc. on the subject as may be issued by relevant statutory authorities, from time to time. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities are not consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

Annexure – A

Documents / Record whose preservation shall be permanent in nature:

Sr. No.	Documents/Records
1.	Certificate of incorporation
2.	Memorandum and Articles of Association
3.	Agreements made by the Company with Stock Exchanges, Depositories, etc.
4.	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013 and rules made thereunder
5.	Register and Index of Members, debenture-holders, if any or other security holders, if any
6.	Register of Contracts as per Companies Act, 2013
7.	Register of Charges as per Companies Act, 2013
8.	Register of Investments as per Companies Act, 2013
9.	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
10.	Authorization / licenses obtained from any statutory authority
11.	Policies of the Company framed under various regulations
12.	Register of disposal of records
13.	Such other records as may be required under any law from time to time

Annexure – B
Documents / Record to be preserved for a minimum period of eight years:

Sr. NO.	Documents / Records
1.	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2.	Annual Returns as per Companies Act, 2013
3.	Register of Deposits as per Companies Act, 2013
4.	Register of Allotment (from the date of each allotment) as per Companies Act, 2013
5.	Annual financial statements including: - Annual accounts - Directors report - Auditors report
6.	Books of accounts including Vouchers / Voucher register as defined under the Companies Act, 2013
7.	Income Tax Returns filed under Income Tax Act, 1961
8.	All notices in form MBP – 1 received from Directors and KMPs along with any amendment thereto
9.	Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013
10.	Copy of newspaper advertisement or publications
11.	Compliance Reports received from any statutory authority
12.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means
13.	Disclosure/Return filled under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015