



SSF LIMITED

POLICY FOR PRESERVATION

OF

DOCUMENTS

Policy for Preservation of Documents

1. Introduction:

The Securities and Exchange Board of India (SEBI) has issued and notified "SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Regulations") on 2nd September, 2015.

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations") require every Listed Company to formulate a policy on Preservation of Documents which has to be approved by the Board of Directors.

The said Regulations require the Board of Directors of a company to frame a Policy for Preservation of Documents, classifying them into two categories:

- i. Documents whose preservation shall be permanent; and
- ii. Documents to be preserved for not less than eight years.

The Documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. The Company recognizes that documents whether in physical or electronic mode, forms an important and integral part of the Company's records. The preservation of Documents is important in order to ensure immediate access to the records, its retrieval and authentication.

Accordingly, the Board of Directors of SSF LIMITED (the "Company") has adopted this Policy for preservation of documents.

2. Definitions:

"Document(s)" refers to papers, notes, agreements, notices, advertisements, requisitions, order, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any applicable law, whether issued, sent, the time being in or otherwise, maintained on paper or in Electronic form received or kept in pursuance of the Act or under any other law for and does not include multiple or identical copies.

"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.

"Electronic Form" means on 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.

"Maintenance" means keeping Documents, either physically or in Electronic Form.

"Preservation" means to keep in good order and to prevent from being altered, damaged or destroyed.

3. Applicability:

This Policy is applicable to all Documents maintained in physical and electronic mode by the Company.

The Documents not covered under this Policy shall be preserved and maintained in accordance with the provisions of the respective Acts, Rules, Guidelines and Regulations as applicable under which those documents are maintained or to be maintained.

4. Documents:

For the purpose of this Policy the term "*Documents*" shall mean statutory records, registers, returns, forms etc. required to be maintained and preserved by the Company in physical or electronic form under the Companies Act, 1956/Companies Act, 2013, Securities and Exchange Board of India Act, 1992, Securities Contracts (Regulation) Act, 1956 and the Depositories Act, 1996.

5. Documents to be preserved permanently:

- a. The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company
- b. Minutes of General Meetings, Board Meetings and various Committee Meetings
- c. Register of Members along with Index
- d. Foreign Register of Members, if any
- e. Register of loans, guarantee, security and acquisition made by the company
- f. Register of investments not held in its own name by the company, if any
- g. Register of contracts with related party and contracts and Bodies etc. in which directors are interested
- h. Register of Charges
- i. Register of directors and KMP
- j. Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently.

6. Following documents shall be preserved and maintained for a period of 8 years from the date of its event, unless specified under any other any Act or rules, for a longer duration:

- A) Books of account together with the vouchers relevant to any entry in such Books of account
- B) Register of Debenture holders (including Foreign Register of Debentures) or Register for any other Securities issued by the Company
- C) Copies of all Annual Returns
- D) Disclosure of Interest received from the Directors of the Company in the manner prescribed

- E) Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
- F) Instrument creating a Charge or modifying a Charge, if any
- G) Changes to the Memorandum of Association and the Articles of Association, if any
- H) Register of deposits accepted or renewed, if any
- I) Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for Appeal, as the case may be
- J) Employment /Personnel Record in case of employees of the Company
- K) Relevant marketing and sales documents
- L) Press Releases
- M) Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, 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

7. 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.

8. Review of Policy

This Policy shall be subject to review, if necessary. Any change / amendments in applicable statutes with regard to maintenance and preservations of documents and records shall be deemed to be covered in this policy without any review. Any change / amendments to this policy shall be approved by the Managing Director

The Policy shall come into force from with effect from the date of Listing.