

WEBFIL LIMITED

Policy for Preservation of Documents

1. Introduction

This policy is framed in pursuance of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), on preservation of the Documents to guide the employees in handling the Documents efficiently.

2. Definitions

- 2.1 “Act” means the Companies Act, 2013, Rules framed thereunder and any amendments thereto.
- 2.2 “Applicable Law” means any law, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed.
- 2.3 “Board” means the Board of directors of the Company or its Committee.
- 2.4 “Books of Account” as per Section 2(13) of the Companies Act 2013 includes records maintained in respect of—
- (i) all sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place; (ii) all sales and purchases of goods and services by the company; (iii) the assets and liabilities of the company; and (iv) the items of cost as may be prescribed under section 148 in the case of a company which belongs to any class of companies specified under that section;
- 2.5 “Company” means Webfil Limited.
- 2.6 “Current Document(s)” means any Document that has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.
- 2.7 “Document” as per section 2(36) of the Companies Act 2013 includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form;
- 2.8 “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.

- 2.9 “Electronic Form” means 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.
- 2.10 “Maintenance” means keeping Documents, either physically or in Electronic Form.
- 2.11 “Preservation” means to keep in good order and to prevent from being damaged or destroyed.
- 2.12 “Register” means documents and records required to be maintained under:
- a. The Companies Act 2013 and Rules thereunder
 - b. SEBI Regulations
 - c. Secretarial Standards
 - d. Any other law for the time being in force
- 2.13 “Records” means documentary evidence of past events or transactions.
- 2.14 “Regulations” means the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

3. Coverage

This Policy is intended to guide the Company on maintenance of any Documents and their preservation.

4. Classification

The preservation of Documents shall be done in the following manner:

- a) Where there is a period for which a Document is required to be preserved as per Applicable Law, for the period prescribed by Applicable Law.
- b) Where there is no such requirement as per Applicable Law, then for such period as the document pertains to a matter which is covered under the definition of current documents.

An indicative list of the Documents and the time-frame of their preservation is provided in Annexure- I.

5. Modes of preservation

5.1 The Documents may be preserved in

- I. Physical form or
- II. Electronic Form

6. Authority for approval of Policy

The Board shall have the authority for approval of this policy in pursuance to the Regulations.

7. Authority to make alterations to the Policy

The Board is authorised to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be in conformity with the provisions of the Act, Regulations, and other applicable laws.

8. Conversion of the form in which the Documents are preserved

The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

9. Interpretation

In any circumstance where the terms of this policy differ from any existing or newly enacted law, rule, Regulation or standard governing the Company, the law, rule, Regulation or standard will take precedence over these policies and procedures until such time as this policy is changed to conform to the law, rule, regulation or standard.

Annexure – I

Indicative list –

Permanent Preservation	Temporary Preservation
<ul style="list-style-type: none"> • The Memorandum and Articles of the Company • Documents relating to incorporation of the Company • Register of Members • Books and Documents relating to the issue of share certificates. • Register of Charges • Register under section 186 of the Act, 2013 for Loans/investment/ guarantees or securities provided • Register under section 187 • Register under section 189 (register of contracts / arrangements in which directors are interested as per section 184 / 188 of the Act) • Minutes book of Board / Committee / general meeting, resolutions passed by postal ballot, resolutions passed by circulations. • Licenses, approvals, permissions, deeds, mutation certificates, or any other document which the Chairperson thinks proper to preserve. • Register for destruction or disposal of Documents or Register. 	<ul style="list-style-type: none"> • Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities) • Copies of all Annual Returns prepared under Section 92 of the Companies Act, 2013 and copies of all certificates and Documents required to be annexed thereto (8 years from date of filing with the Registrar) • Register of renewed and duplicate share Certificate (not less than 30 years) • All notices pertaining to disclosure of interest of directors • All share certificates surrendered to the Company (3 years from date of surrender) • Register of deposits (not less than 8 years from the date of last entry) • Instrument creating a charge or modification (8 years from date of satisfaction of such charge) • Attendance Register for Board/ Committee meetings/ General Meetings (8 financial years) • Office copies of General Meeting Notices, scrutiniser’s report, and related papers (as long as they remain current or for 8 financial years). • Office copies of Board Meeting Notices, Agenda, notes on agenda and other related papers (8 financial years). • Disclosures prescribed under SEBI (LODR) Regulations, SEBI (PIT) Regulations, SEBI (SAST) Regulations (8 financial years) • Dividend payment records (10 financial years) • Books of Accounts (8 financial years) • Annual Reports (10 financial years) • Documents of Human Resource department (as per relevant applicable law , in other cases not less than 8 years)