S&S POWER SWITCHGEAR LIMITED

PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

INTRODUCTION:

The Board of Directors of **S & S POWER SWITCH GEAR LIMITED** (the "Company") has formulated Preservation of documents and archival Policy in accordance with Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time) (the "SEBI Listing Regulations").

This Policy shall be called **"PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY."**

This policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy would contain guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

DEFINITIONS

"ACT" means the Companies Act, 2013 and the Rules framed thereunder, as amended from time to time.

"APPLICABLE LAW" means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India under which the preservation of the Documents has been prescribed

"COMPANY" means "S & S POWER SWITCH GEAR LIMITED"

"**BOARD OF DIRECTORS**" OR **"BOARD"** means the Board of Directors of S & S POWER SWITCH GEAR LIMITED, as constituted from time to time.

"DIRECTORS" shall mean Directors of the Company

"KEY MANAGERIAL PERSONNEL" OR **"KMP"** means in relation to a Company as defined sub-section 51 of Section 2 of the Companies Act, 2013, means and includes:

- (i) the Chief Executive Officer or the Managing Director or the manager;
- (ii) the Company Secretary;
- (iii) the Whole-Time Director;
- (iv) the Chief Financial Officer;
- (v) such other officer, not more than one level below the directors who is in whole-time employment, designated as key managerial personnel by the Board;
- (vi) Such other officer as may be prescribed.

"Document(s)" refers to papers, notes, agreements, notices, advertisements, requisitions, orders, 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, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.

"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.
"REGULATIONS" means the Securities Exchange Board of India (Listing Obligation 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.

CLASSIFICATION OF DOCUMENTS

Documents of the Company which are to be preserved are classified into the following categories:

1. Documents which shall be preserved be permanent; &
2. Documents which shall be preserved for a period of not less than 8 years from the date of completion of relevant transactions.

Detailed classification of documents to be preserved

S.No	Document Category	Document Type	Preservation requirement
I.	**Corporate/ Organizational**	• Certificate of Incorporation; • Certificate of Commencement of Business; • common seal, • Memorandum of Association; • Articles of Association; • Statutory Licenses, Registrations and Permits; • Permanent Account Number Card.	Permanent
II.	**Directors/ Key Managerial Personnel/Senior Management**	• Consent to act as a Director (Form DIR-2); • Notice of disclosure of interests (Form MBP-1); • Intimation of disqualification, if any (Form DIR-8); • Disclosures made under SEBI (Prohibition of Insider Trading) Regulation, 2015; • Resignation Letters; • Service Agreements/Letter of Appointment;	Up to eight years from the date of resignation/ cessation of the concerned

S.No	Document Category	Document Type	Preservation requirement
		• Correspondences with the Directors.	person
III.	**Finance & Accounting**	• Audited Financial Statements and related documents; • Auditors Reports.	Permanent
		• Unaudited Financial Statements and related documents; • Books of accounts and vouchers; • Audit related documents; • Management Letters; • Investment Statements; • Cost Records; • Bank Statements; • Forex transactions; • Income tax Returns; • Tax deduction records; • Records relating to service tax; • Records relating to Customs and Excise; • Records relating to payment of gratuity; • Details of Related Party Transactions.	Up to eight years from the date of document
IV.	**Secretarial**	• Annual Reports; • Listing Agreement with the Stock Exchange(s); • Tripartite Agreement with the Depositories and the Registrar and Share Transfer Agent (RTA) of the Company; • Agreement with the RTA; • Prospectus; • Offer Document for Rights Issue; • Documents related to Bonus Issue, Rights Issue; Stock split; • Documents related to declaration of Interim and Final Dividend; • Scrutinizers Reports • General Meeting Minute Book; • Board Meeting/Committee Minute Book; Resolutions passed by the Board/Committee in Circulation and related documents; • Statutory Registers; • Company Policies/Charters/Bye laws; • Secretarial Audit Report and the related documents; • Books and documents relating to issue of share certificate including blank share certificates.	Permanent

S.No	Document Category	Document Type	Preservation requirement
		• Investor Grievance correspondences; • Correspondences with Statutory Authority(ies); • Records from the RTA; • General Meeting Notices; • Documents relating to Postal Ballots; • Board Meeting/Committee Meeting Notices; • Board Meeting/Committee Meeting Agenda Papers; • Attendance Register; • Board Presentations; • Certified Extracts from the Minute Book; Forms (including e-forms), returns and documents including agreements, receipts, undertakings, affidavits with the Registrar of Companies, Regional Director, Ministry of Corporate Affairs, Government of India, Central government and/or any other Statutory Authority(ies); • Annual Return and related documents; Instrument creating a charge including modification and satisfaction thereof; • Newspaper publications	Up to eight years from the date of document
V.	**Legal**	• Property Records; • Documents related to the Acquisition and Sale of Property; • Records related to development of intellectual property including Patent, Trademark, Copyright or Trade Secret; • Records of efforts not to Infringe any Patent, Trademark, Copyright or Trade Secret; • Lease and Sale Agreements, Rent Agreements; • Non Disclosure Agreements; • Contracts, Agreements (unless specifically addressed elsewhere in this policy), Deeds, Licenses; • Documents related to past/ongoing litigations. • Court Orders	Permanent
VI.	**Human Resource**	• Official files of present employees; • Official files of ex-employees; • Payroll records.	Eight years
VII.	**Insurance**	• Insurance policies; • Documents relating to Insurance claims, settled and pending.	Eight years

MODES OF PRESERVATION

- The Documents may be preserved in
  i. Physical form or
  ii. Electronic Form.

- The preservation of Documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.

- The preserved Documents must be accessible at all reasonable times. Access may be controlled by Authorized Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

DESTRUCTION OF DOCUMENTS

- After the expiry of the preservation period specified in the annexed Documents Preservation Schedule, such documents which are no longer required may be destroyed by the concerned department after obtaining prior approval of Chairman & Managing Director of the Company.

- The records of the documents destroyed shall be maintained by the concerned department and shall be produced whenever required by the concerned authority/auditors.

- In case any specific procedure is prescribed under applicable Act/Rule/Regulation for destruction of the documents, the same shall be followed by the Company.

- Where the Company has been served with any Notice requisitioning documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed off.

ARCHIVAL PROCESS FOR THE DOCUMENTS

- The company will disclose all such events or information on the website of the company which has been disclosed on the Stock Exchange(s) such information shall be hosted on the website of the Company for a minimum period of five (5) years from the date of occurrence of the event or posting at the website of the company, whichever is later or for any further period as the Board of the Directors of the company may specifically approve or decide for.

- However, for any disclosure of event which is the subject matter of any ongoing litigation and/or required to be preserved in terms of applicable provisions of Law/Statute, such disclosure shall continue to remain on the website of the Company irrespective of its duration thereat.

PERIODICAL REVIEW OF THE POLICY

- The Policy should be flexible and easy to understand and comply with by all levels of employees. The policy should be reviewed periodically by the board from time to time and if required.

- The Board is authorized to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be in consonance with the provisions of the Acts and Regulations.