

EUREKA INDUSTRIES LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

&

ARCHIVAL DOCUMENTS

[Framed under Regulation 9 & 30(8) of SEBI(Listing Obligations & Disclosure Requirements) Regulations, 2015]

W.E.F. 01st April, 2017.

1. LEGAL FRAMEWORK:

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") imposed certain obligations and disclosure requirements on all listed entities, one of the common obligations for all listed entities pursuant to Regulation 9 being to formulate and put in place a policy for preservation of documents.

The Board of Directors of Eureka Industries Limited ("the Company") is required to formulate a policy for "Preservation of Documents" to comply with the requirements of Regulation 9 of the Listing Regulations.

2. DEFINITIONS:

A. "Board of Directors" or "Board" Board of Directors or Board shall mean the Board of Directors of Eureka Industries Limited, as constituted from time to time.

B. "Company" Company shall mean "Eureka Industries Limited".

C. "Documents" Documents shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.

D. "Listing Regulations" Listing Regulations shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

3. PURPOSE OF THE POLICY

The purpose of this Policy is to ensure that the all the necessary documents and records of the Company are adequately protected and preserved as per the statutory requirements and to ensure that the records of the Company which are no longer needed or are of no value are discarded after following the due process for discarding the same.

4. ADMINISTRATION

The respective Business / Departmental Heads of the Company shall be responsible for maintenance, preservation and destruction of documents in respect of the areas of operations falling under their charge.

All staff and management of the Company shall assist in implementing this Policy as appropriate to their roles and responsibilities.

5. PERIODICAL REVIEW OF THE POLICY BY TOP MANAGEMENT

The policy should be reviewed periodically by the Top Management and amendments effected to subject to approval of the Board if and when practical difficulties are encountered. The Top management may also review the policy on document retention to comply with any local, state, central legislations that may be promulgated from time to time.

6. PROCEDURE FOR DISPOSAL OF DOCUMENTS

After the expiry of the Statutory retention period, the preserved documents may be destroyed. The Administrator may direct Employees in charge from time to time to destroy the Documents which are no longer required/duplicate/irrelevant. The details of the Documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the Documents in the format prescribed at Appendix A.

7. SUSPENSION OF DOCUMENTS DISPOSAL

In case the Company is served with any notice for request of documents or a governmental investigation or audit concerning or commencement of any litigation against the Company, than disposal of documents which are subject matter of Notice/ Litigation etc shall be suspended until such time the matter is settled or resolved or disposed of. The Top Management shall inform all the employees of the Company for suspension of further disposal of Documents after the completion of judicial proceedings.

8. COMMUNICATION OF THIS POLICY

For all new Employees and Directors, a copy of this Policy shall be handed over as a part of the joining documentation, along with other HR related policies. For all existing Employees and Directors, a copy of this Policy shall be handed over within one month of the adoption of this Policy by the Board of Directors of the Company. This Policy shall also be posted on the web-site of the Company.

9. AMENDMENT

Any change in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

10. PRESERVATION OF DOCUMENTS:

Based on the requirement and for the purpose of effective management, the period for which the Records of the Company shall be maintained have been classified into two categories:

- I. Documents of a permanent nature which shall be maintained and preserved permanently by the Company subject to modifications, amendments, additions, deletions or any changes made therein from time to time. (Listed in Annexure-1)
- II. Documents to be preserved by the Company for not less than 8 years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. (Listed in Annexure-2)

**** The Statute shall prevail if there is any contradiction between statute and Policy. If any matter which is not stated in the policy than company need to comply accordingly as mentioned in respective statute.***

ANNEXURE-1**Documents whose preservation shall be permanent in nature**

Sr. No.	Nature Of Document(s)
1	Registration Certificates
2	Licenses & Statutory Approvals
3	Statutory Registers required under applicable laws
4	Minutes of General / Board / Committee Meetings
5	Material Agreements/Contracts
6	Any other document as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time.

ANNEXURE-2**Documents whose preservation shall be not less than eight years after completion of the relevant transactions.**

Sr. No.	Nature Of Document(s)
1	Books of Accounts
2	Annual Returns
3	Personnel Records
4	Insurance Policies / claims under various policies
5	Non-Statutory Registers / Documents
6	Audited Financial Statements
7	Orders issued by Courts/Statutory Bodies

APPENDIX - A

Sr. No.	Particulars of documents destroyed	Date and mode of destruction with the initials of Secretary or other authorised person