

STELLAR CAPITAL SERVICES LIMITED
POLICY FOR PRESERVATION OF DOCUMENTS

INTRODUCTION AND OBJECTIVE:

- a. Our Company Stellar Capital Services Limited (“Company”), being a listed entity, is required to frame a policy for preservation of documents in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- b. As per Regulation 9, the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in atleast two categories i.e.
 1. documents whose preservation shall be permanent in nature;
 2. documents with preservation period of not less than eight years after completion of the relevant transactions

Provided the listed entity may keep such documents in electronic mode. In accordance with the above Regulation 9, the Company has framed a Policy for Preservation of Documents (hereinafter the “Policy”)

- c. The Policy is framed in line with the existing provisions of the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time. Any future changes in which will, ipso facto, apply to this Policy.

DOCUMENTS TO BE PRESERVED:

This Policy sets the standards for preservation of documents of the Company, broadly classified in the following categories, which may be preserved, in physical and/or electronic mode:

Category A: Document Whose Preservation shall be Permanent in Nature:

Following documents shall be maintained and preserved permanently by the Company. All modifications, amendments, additions, deletions to the said documents shall also be preserved permanently by the Company:

Illustrative List

- a. Minutes of the Board Meetings and Board Committees as prescribed by the “Secretarial Standard-I on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India
- b. Minutes of General Meetings (including AGMs) as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India

- c. Any other document, certificates, reports, statutory registers that may be required to preserve permanently in terms of the Companies Act, 2013, Secretarial Standards, SEBI Regulations and any other Regulatory Requirements as applicable to the Company.

Category B: Documents to be Preserved for Not Less Than Eight Years after Completion of the Relevant Transaction:

Following documents shall be maintained and preserved for a term not less than eight years after completion of the relevant transactions. All modifications, amendments, additions, deletions to the said documents shall also be preserved for a term not less than eight years:

Illustrative List

- a. Annual Returns (copies of all certificates and documents required to be annexed thereto) as per Companies Act, 2013
- b. Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Committees meetings and other related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the "Secretarial Standard-1 on Meetings of Board of Directors" issued by the Institute of Company Secretaries of India
- c. Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings (including AGM) shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the "Secretarial Standard-2 on General Meetings" issued by the Institute of Company Secretaries of India
- d. Attendance Register for Board Meeting and recording of attendance of Meetings through Electronic Mode shall be preserved for a period of atleast eight financial years and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the "Secretarial Standard-1 on Meetings of Board of Directors" issued by the Institute of Company Secretaries of India
- e. Any other document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act, 2013, Secretarial Standards, SEBI Regulations and any other Regulatory Requirements as applicable on the Company.

Books of Accounts and Tax Records:

Books of accounts and Tax records should be retained for at least eight (8) years following the completion of the relevant transactions or assessment year for which the records were last used.

Destruction of Documents:

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under the instructions as approved by the Board of Directors. This applies to both physical and electronic documents.

General:

Notwithstanding anything contained in this Policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

Amendment to the Policy:

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace this policy entirely with a new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.