



SEL Manufacturing Company Limited Policy on Preservation of Documents

A. Introduction

Provisions relating to maintenance of various documents including registers and records by the Companies; the place at which such documents are to be maintained and the period for preserving such documents are regulated by the Companies Act, 2013 (“Act”) and rules and regulations framed thereunder.

The Securities and Exchange Board of India (“SEBI”) has notified the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) which are applicable to all listed entities. The Listing Regulations, inter-alia, contain provisions for Preservation of Documents and are reproduced as under:

“Regulation 9: Preservation of Documents

The listed entity shall have a Policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories as follows:-

- a) Documents whose preservation shall be permanent in nature;
- b) Documents with preservation period of not less than eight years after completion of the relevant transactions;

Provided that the listed entity may keep documents specified in clause (a) and (b) in electronic mode.”

Accordingly, in compliance with the provisions of Regulation 9 of the Listing Regulations, the Board of Directors of the Company has approved the Policy on Preservation of Documents.

B. Effective Date

This Policy comes into effect from 1st April, 2023.

C. Definitions

“**Act**” means the Companies Act, 2013 and Rules framed thereunder, including amendments, modifications, clarifications or re-enactment thereof, for the time being in force.

“**Articles**” means the Articles of Association of the Company as originally framed or as altered from time to time or applied in pursuance of the Act.

“**Books and Papers**” and “**Book and Paper**” includes books of account, deeds, vouchers, writings, documents, minutes and registers maintained on paper or in electronic form.

“**Books of Account**” includes records maintained in respect of –



- i) All sums of money received and expended by the 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 of the Act

“Board of Directors” or **“the Board”** means Board of Directors of the Company.

“Document” includes summon, notices, requisition, order, declaration, form and register, records, whether issued, sent or kept in pursuance of this Act or previous company law or under any other law for the time being in force, maintained on paper or in electronic form.

“Memorandum” means the Memorandum of Association of the Company as originally framed or as altered from time to time or applied in pursuance of the Act.

“Policy” means the Policy for Preservation of Documents.

“Listing Regulations” means The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and includes any amendments, modifications, clarifications or re-enactments thereof, for the time being in force.

“Schedules” means the schedules I, II and II appended to this Policy.

(Words and expressions used and not defined herein shall have the meanings as respectively assigned to them in the respective ACT, Rules and Regulations)

D. PRESERVATION OF DOCUMENTS

As per the Policy, the Company shall maintain and preserve registers and records, books and/or papers, books of accounts and other documents etc. as follows:-

- a) Schedule I – to be preserved permanently
- b) Schedule II – to be preserved for eight years
- c) Schedule III – to be preserved for a minimum period of five years or such higher period as may be determined by the Board of Directors or a Committee thereof.

Documents to be maintained under this Policy shall be preserved in physical or in electronic form as per the provisions of the Act.’

The documents not covered under the schedules above may be preserved for the period as prescribed under the relevant statute. In the absence of any such provisions therein, such documents shall be preserved for a period of not less than five years immediately after the financial year to which such records pertain. However, in the case of pending matters/litigation/disputes, the documents shall be preserved till the resolution of pending matters/litigation/disputes.

E. ARCHIVAL OF MATERIAL EVENTS/INFORMATION HOSTED ON WEBSITE



As per Regulation 30(8) of the Listing Regulations, the listed entity shall disclose on its website all such events or information which has been disclosed to Stock Exchange(s) under the Listing Regulations and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed company, as disclosed on its website.

The Company shall after making disclosure of the events or information to the stock exchange(s) also host such information on its website (www.selindia.in)

The disclosures so placed on the website, shall be maintained for a period of five years on the website of the Company. The period of five years shall be reckoned from the date of such events or information being placed on the website of the Company for the first time.

Other material developments or events or information which is disclosed to the stock exchange(s) shall also be placed on the website of the Company for a period of five years.

All such events or information so disclosed on the website of the Company in pursuance to Regulation 30 of the Listing Regulations, shall be archived after the expiry of five years from the date of such posting and moved to the location or placed under “Historic Material Events/Information.”

The event/information so archived under “Historic Material Events/Information” shall be preserved for a further period of one year or till the time such events or information are resolved or closed, whichever is later.

F. DESTRUCTION OF DOCUMENTS

The documents may be destroyed after the expiration of the period specified in this Policy. The documents shall be destroyed after taking the approval of respective Heads of various departments.

G. AMENDMENT OF THE POLICY

This Policy may be changed, amended, edited or substituted by the Board where there are any statutory changes or other changes necessitating the change in the policy.



SCHEDULE I
(Document to be preserved permanently)

S.No.	Name of Document	Period specified under the law
1.	All documents and information as originally filed with the Registrar of Companies for Incorporation of Company [Section 7(1)]	Permanent
2.	Memorandum and Articles of Association, duly updated from time to time [Section 15]	Permanent
3.	Register of Renewed and Duplicate Share Certificates [Section 46 & Rule 6(3) of Chapter IV]	Permanent
4.	Books and documents relating to the issue of share certificates including blank forms of share certificates [Section 46 & Rule 7 of Chapter IV]	Thirty years. But in case of disputed cases, permanently
5.	Register of Transfer and Transmission [Section 56]	Permanent
6.	Register of Charge (Form CHG-7) [Section 85 & Rule 10 of Chapter VI]	Permanent
7.	Register of Members including foreign register (with index of names if no. of members is not less than 50) and Record of Beneficial Owners [Section 88(1)(a) & Rule 3 of Chapter VII]	Permanent
8.	Minutes of Board Meeting and other Committee Meetings of the Board and resolutions passed by circulation	Permanent
9.	Minutes of General Meetings of class of shareholders/creditors or resolutions passed by way of postal ballots [Section 118, 119 & Rule 25 of Chapter VII]	Permanent
10.	Books and papers of Amalgamated Companies [Section 239]. Minutes of all meetings of the transferor company, as handed over to the transferee company [SS-1 & SS-2]	Permanent
11.	Register of Investments made by the Company not held in its own name [Section 187 & Rule 14 of Chapter XII]	Permanent
12.	Register of Contracts or Arrangements in which Directors are interested and copy of contracts or arrangements entered into [Section 189 & Rule 16 of Chapter XII]	Permanent
13.	Agreements with Registrar and Share Transfer Agent and Depositories	Not specified
14.	Listing Agreements with stock exchanges	Not specified





SCHEDULE II
(Document to be preserved for minimum eight years)

S.No.	Name of Document	Period specified under the law
1.	Instrument creating charge or modification thereof [Section 85 & Rule 10 of Chapter VI]	Eight years from the date of satisfaction of charge
2.	Register of Debenture Holders or other security holders [Section 88(1) & Rule 4, 5, 6 of Chapter VI]	Eight years from the date of redemption of debentures or other security holders
3.	Annual Return and copies of all certificates and documents required to be annexed thereto [Section 92 & Rule 15(3) of Chapter VII]	Eight years from the date of filing with the Registrar
4.	<p>Books of Accounts and Balance Sheet and Profit and Loss Statement [Section 128(5)]</p> <p>This also covers requirement of Rule 6 F(5) of the Income Tax Rules which provides that books of accounts and other documents are to be kept for at least 6 years from the end of relevant assessment year</p> <p>In case where Company has made an appeal against any assessment or reassessment u/s 149 of the Income Tax Act, then the Books of Account of such year should be preserved until the final decision of such appeal. Further, where the assessment in relation to any Year has been reopened u/s 147 within time u/s 149, in such case all the books of account and documents shall continue to be kept till the assessment so reopened has been completed</p>	Eight years from the close of relevant financial year
5.	Notice of interest by Directors and Key Managerial Personnel [Section 184(1) & Rule 9(3) of Chapter XII]	Eight years from the close of relevant financial year
6.	Attendance Register of Meetings of the Board and Committees [SS-1- Clause 4.1.7]	At least eight financial years
7.	Office copies of notices, agenda, notes to agenda and other related papers of the transferor company, as handed over to the transferee company [SS-1 – Clause 8.2]	At least eight financial years
8.	Office copies of notices, scrutiniser's report and related papers of the transferor company, as handed over to the transferee company [SS-2 – Clause 18.2]	At least eight financial years
9.	Attendance Register of General Meeting [Section 118 & Rule 27 of Chapter VII]	At least eight financial years
10.	Register of Proxies [Section 105 & Rule 29 of Chapter VII]	At least eight financial years



11.	Details /statement of unclaimed dividend [Section 124 and Rule 4 of Chapter VIII]	At least eight financial years from the relevant financial years of transfer to IEPF
12.	Return of allotment of shares and contract of allotment of shares or partly paid up shares otherwise than in cash and verified copies of such contract	Not specified
13.	Disclosures from Promoters and others under SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011 or other previously applicable Takeover Regulations of 1992	Not specified
14.	Certified copy of the order of any court or tribunal confirming reconstruction and amalgamation of companies, schemes, arrangements or contract involving transfer of shares, reduction of share capital and certified copy of the order and minute, cancellation or variation of shareholders' right, compromise and arrangements with creditors and members and copy of orders in appeal	At least eight financial years



SCHEDULE III

(Document to be preserved for minimum five years or such higher period as may be determined by the Board of Directors or Committee thereof, from time to time)

S.No.	Name of Document
1.	Certificates surrendered to the Company for the purpose of cancellation [Section 46 & Rule 7 of Chapter IV]
2.	Register of Sweat Equity Shares [Section 54 & Rule 8(14) of Chapter IV]
3.	Register of Employee Stock Options [Section 62(1)(b) & Rule 12 of Chapter IV]
4.	Record of Private Placements [Section 42 & Rule 14(13) of Chapter III]
5.	Register of Shares or other securities bought back [Section 68(9) & Rule 17 of Chapter IV]
6.	Register of Directors and Key Managerial Personnel [Section 170, 171, 172 & Rule 17 of Chapter XI]
7.	Agreement/contract with the Managing or Whole-time Director [Section 190]
8.	Certified copy of order of Regional Director confirming change of registered office from one place to another within a State [Section 12 & Rule 28 of Chapter II], or Certified copy of order of Central Government confirming change of registered office from one State to another [Section 12 & Rule 30 of Chapter II]
9.	Certified copy of Resolutions for alteration of name clause, objects clause or share capital clause in the Memorandum and Articles of Association and a printed copy of the document so altered [Section 13 to 15]
10.	Documents filed with stock exchanges, Securities and Exchange Board of India, Reserve Bank of India, Ministry of Corporate Affairs, Registrar of Companies, Regional Director or Central Government but not prescribed in this policy
11.	Disclosures from Promoters, Directors, Key Managerial Personnel and others under SEBI (Prohibition of Insider Trading) Regulations, 2015 [Regulation 4]
12.	All client information and dealing transactions required under Rule 3 and 4 of Prevention of Money Laundering (Maintenance of Records) Rules, 2005
13.	Disclosure of material events/information under Listing Regulations