



BHARATI DEFENCE AND INFRASTRUCTURE LIMITED

Policy on Preservation of Documents

Approved by the Board of Directors on 23rd January 2025

POLICY ON PRESERVATION OF DOCUMENTS

1. INTRODUCTION

The Companies Act, 2013 ("the Act") and the Rules framed thereunder and amended from time to time ("the Rules") contain provisions for 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.

The Securities and Exchange Board of India ("SEBI") has notified the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations, 2015") which shall be applicable to all listed entities with effect from 1st December 2015.

The Listing Regulations, 2015 inter alia contain provisions for Preservation of Documents and are re-produced 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 8 (eight) years after completion of the relevant transactions:

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

2. OBJECTIVE

The objective of this policy is to prescribe a policy for preservation of documents in compliance with the Listing Regulations, 2015 and other corporate laws.

3. APPLICABILITY AND EFFECTIVE DATE

This Policy shall be applicable to the Company with effect from 1st October 2023.

The documents, for which no period of preservation has been stipulated under any statutory provision, shall be preserved in accordance with the period stipulated in Schedule III to this policy.

4. DEFINITIONS

- 4.1 “Act”** means the Companies Act, 2013 or any previous company law (to the extent the provisions there under are in force) and Rules framed there under, including any amendments, modifications, clarifications or re-enactment thereof, for the time being in force.
- 4.2 “Articles”** means the articles of association of a company as originally framed or as altered from time to time or applied in pursuance of the Act.
- 4.3 “Book and Paper” and “book or paper”** includes books of account, deeds, vouchers, writings, documents, minutes and registers maintained on paper or in electronic form.
- 4.4 “Books of Account”** 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.
- 4.5 “Board of Director or Board”** means Board of Directors of the Company.
- 4.6 “Company”** means Bharati Defence and Infrastructure Limited.
- 4.7 “Document”** includes summons, notice, 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 or otherwise, maintained on paper or in electronic form.
- 4.8 “Memorandum”** means the memorandum of association of a company as originally framed or as altered from time to time in pursuance of any previous company law or of this Act.
- 4.9 “Policy”** means this Policy for Preservation of Documents and schedules appended thereto.
- 4.10 “Listing Regulations, 2015”** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and includes any amendments, modifications, clarifications or re-enactment thereof, for the time being in force.

[Words and expressions used and not defined herein shall have the meanings as respectively assigned to them in the respective Act / Rules / Regulations]

5. PRESERVATION OF DOCUMENTS

As per the Policy, the Company shall maintain and preserve register and records, books and/or paper, 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 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/Mode as per the provisions of the Act / Rules / Regulations.

Documents not covered under the schedules above may be preserved for the period as prescribed under the relevant statute. In absence of any such provisions therein, such documents shall be preserved for less than five years, provided however that approval of the Board or Committee thereof shall be taken before destruction of such documents.

The records shall be preserved/ maintained at the Registered Office of the Company unless any other law requires it to be maintained at any other place.

6. RIGHT TO ACCESS/ RETRIEVE

The Company Secretary and his/ her subordinate in the Secretarial Department, shall have the right of access to the Listing Records.

7. ROLE OF REGISTRAR AND TRANSFER AGENT

The Registrar and Transfer Agent of the Company shall ensure that the correct procedures are followed for maintenance of the Listing Records required to be maintained with them. The Company shall obtain an annual undertaking from the Registrar and Transfer Agent of the Company in this regard as per the format Annexed hereto.

8. DESTRUCTION OF DOCUMENTS

The documents specified in Schedule II & III to this Policy, kept by the Company, may be destroyed after the expiration of the periods specified in the respective Schedules. However, approval of the Board or Committee thereof shall be taken before such destruction.

9. REGISTER OF DOCUMENTS DESTROYED

The Company shall maintain a register for documents destroyed as per this Policy. The Register of Documents Destroyed shall contain brief particulars of the documents destroyed, date and mode of destruction and all entries made therein shall be authenticated by the Secretary or such other persons as may be as authorized by the Board for the purpose.

10. BOARD APPROVAL

The Board of Directors of the Company at its meeting held on 23rd January 2025 has approved the Policy on Preservation of Documents.

11. AMENDMENT

The Managing Director, after approval of the Board may amend or modify this Policy in whole or in part, at any time.

SCHEDULE I

(Documents to be preserved permanently)

Sr. No.	Name of Documents	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 Certificate (Form SH-2) [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 and 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, if prepared (with index of names if no. of members is not less than 50) (Form MGT-1) And Record of Beneficial Owners [Section 88 (1) (a) and Rule 3 of Chapter VII]	Permanent
8	Minutes of Board Meeting and other Committee Meetings of the Board and resolutions passed by Circulation. Minutes of the General Meetings of class of shareholders / creditors or resolutions passed by way of postal ballots. [Section 118, 119 & Rule 25 of Chapter VII]	Permanent
9	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
10	Register of Loan, Investments and Guarantee (Form MBP-2) [Section 186 & Rule 12 of Chapter XII]	Permanent
11	Register of Investments made by Company not held in its own name (Form MBP-3) [Section 187 & Rule 14 of Chapter XII]	Permanent
12	Register Of Contracts Or Arrangements In Which Directors are interested (Form MBP-4) and copy of contracts or arrangements entered into [Section 189 & Rule 16 of Chapter XII]	Permanent
13	Notice of address at which books of account are maintained	Not specified
14	Return of allotment of shares and Contract of allotment of shares fully or partly paid up otherwise than in cash and verified copies of such contract	Not specified
15	Disclosures from Promoters and others under SEBI (Substantial Acquisitions of Shares and Takeover) Regulations, 2011 or other previously applicable Takeover Regulations of 1992	Not specified
16	Register of Documents destroyed	Not specified

SCHEDULE II

(Documents to be preserved for minimum eight years)

Sr. No.	Name of Documents	Period specified under the law
1	Register of Deposits & Return of deposits & Copy of advertisement or statement in lieu of advertisement [Section 73, 76 & Rule 14 of Chapter V]	Eight years from the Financial Year in which latest entry is made
2	Instrument creating Charge or Modification thereof [Section 85 and Rule 10 of Chapter VI]	Eight years from the date of Satisfaction of Charge
3	Register of Debenture Holders or other security holders (Form MGT-2) [Section 88 (1) (a) and Rule 4, 5, 6 of Chapter VII]	Eight years after the redemption of debentures or other security holders
4	Annual Return and copies of all certificates and documents required to be annexed thereto [Section 92 and Rule 15(3) of Chapter VII]	Eight years from the date of filing with the Registrar
5	Books of Accounts and Balance Sheet and Profit and Loss Statement [Section 128(5)]	Eight years from the close of relevant financial year
6	Notice of Interest by Directors and Key Managerial Personnel [Section 184(1) and Rule 9(3) of Chapter XII]	Eight years from the close of the relevant financial year
7	Attendance Register of Meetings of the Board and Committees [SS-1 – Clause 4.1.7]	At least eight financial years
8	Office copies of Notices, Agenda, Notes on Agenda and other related papers of the transferor company, as handed over to the transferee company [SS-1 – Clause 8.2]	As long as they remain current or for eight financial years, whichever is later
9	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]	As long as they remain current or for eight financial years, whichever is later
10	Attendance register of general meeting [Section 118 & Rule 27 of Chapter VII]	At least eight financial years
11	Register of Proxies [Section 105 & Rule 19 of Chapter VII]	At least eight financial years
12	Details / statement of unclaimed dividend [Section 124 and Rule 4 of Chapter VIII]	At least for eight years from the relevant financial year of transfer to IEPF.

SCHEDULE III

(Documents 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)

Sr. No.	Name of Documents	Period specified under the law
1	Certificates surrendered to the Company for the purposes of cancellation [Section 46 and Rule 7 of Chapter IV]	Three years from the date on which they are surrendered.
2	Register of Sweat Equity Shares (Form SH-3) [Section 54 & Rule 8(14) of Chapter IV]	Not specified
3	Register of Employee Stock Options (Form SH-6) [Section 62(1)(b) & Rule 12 of Chapter IV]	Not specified
4	Record of Private Placements (Form PAS-5) [Section 42 & Rule 14(3) of Chapter III]	Not specified
5	Register of Shares or other Securities bought back (Form SH-10) [Section 68(9) & Rule 17 of Chapter IV]	Not specified
6	Register of Directors and Key Managerial Personnel [Section 170, 171, 172 & Rule 17 of Chapter XI]	Not Specified
7	Agreement / contract with the Managing or Whole-time Director [Section 190]	Not specified
8	Certified copy of order of Regional Director confirming change of registered office from one place to another within a State [Section 12 and 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 and Rule 30 of Chapter II]	Not specified
9	Certified copy of Resolutions for alteration of name clause, object 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]	Not specified
10	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, compromises and arrangements with creditors and members and copy of orders in appeal.	Not specified
11	Listing Agreements with Stock Exchanges	Not specified
12	Agreements with Registrar and Share Transfer Agent and Depositories	Not specified
13	Documents filed with the Ministry of Corporate Affairs, Registrar of Companies, Regional Director or Central Government but not prescribed in this Policy.	Not specified
14	Disclosures from Promoters, Directors, Key Managerial Personnel and others under SEBI (Prohibition of Insider Trading) Regulations, 2015 [Regulation 4]	Minimum period of Five years

This Policy was approved by the Board of Directors at its meeting held on 23rd January, 2025.