



TAVERNIER RESOURCES LIMITED
POLICY ON PRESERVATION OF DOCUMENTS

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1. PREAMBLE

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["Regulations"] requires every listed Company to have a policy on preservation of documents / records maintained by the Company either in Physical Mode or Electronic Mode.

2. SCOPE

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

3. OBJECTIVE OF THE POLICY

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Act or Regulations and to ensure that the records no longer needed or which are of no value are discarded after following due process for the same.

The major objectives of the policy are:

- To identify statutory records to be preserved.
- To identify records to be maintained either for a period of eight (08) years or permanently.
- To decide the mode of preserving the documents, whether in physical form or in electronic form.
- To decide the procedure to destroy the documents after eight (08) years or other applicable period,
- To help employees understanding their obligations in retaining and preserving the documents and records.

4. DEFINITIONS

“Act” means the Companies Act, 2013, Rules framed there under and any amendments thereto.

“Board of Directors” or “Board” means the collective body of the Directors of the Company as constituted from time to time.

“Company”, “This Company”, “The Company”, wherever occur in the policy shall mean “Tavernier Resources Limited”.

“Current” means running matter or whatever is at present in course of passage.

“Electronic Form” means any contemporaneous electronic device such as computer, laptop, compact disc, Floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

“Maintenance” means keeping documents, either physically or in electronic form.

“Policy” or “This Policy” means, “Policy on Preservation of Documents”.

“Preservation” means to keep the documents preventing them from being altered, damaged or destroyed.

“Register” means a register maintained under the Companies Act, 2013 or the SEBI Act.

“Regulations” means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto.

5. INTERPRETATION

Terms that have not been defined in this policy shall have the same meaning assigned to them in the Companies Act, 2013, and/or Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

6. GUIDELINES

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, provides that 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 (08) years after completion of the relevant transactions.

Accordingly, the company has classified the preservation of documents to be done in the following manner:

- a. Documents that need to be preserved and retained permanently;
- b. Documents that need to be preserved and retained for a period of eight (08) years as specified under the Act or Regulations;
- c. Documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company;
- d. Where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is "Current".

An indicative list of the documents and the time-frame of their preservation is provided in **Annexure A**.

7. MODES OF PRESERVATION

The Documents may be preserved in

- a. Physical form; or
- b. Electronic Form

Any person authorised by the Board of Directors of the Company shall act as an Authorised Person who is generally expected to observe the compliance of statutory requirements for preservation of documents as per applicable law.

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 the Authorised Person, so as to ensure integrity of the Documents and to prohibit unauthorized access.

- **Destruction of documents:**

The documents of the Company which are no longer required as per the time schedule prescribed in the **Annexure A** may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents which are no longer required as per the documents Preservation Schedule given under **Annexure A**. 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 **Annexure B**. The entries in the register shall be authenticated by the Authorised Person.

8. POLICY REVIEW

The Board will review this policy and make such revisions as may be required or deemed necessary from time to time by reason of any changes in applicable statutory provisions.

9. AMENDMENT

The Board shall have power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this policy entirely with a new Policy according to subsequent modification(s)/amendment(s) to Regulations.

ANNEXURE A

A. PERMANENT PRESERVATION

(Records to be preserved permanently by the Company):

Item No.	Records
1.	Certificate of Incorporation
2.	Certificate for Commencement of Business
3.	Memorandum and Articles of Association
4.	Minutes Book of General Meetings, Postal Ballot Process, Board and Committee Meetings as per Companies Act, 2013.
5.	Register and Index of Members as per Companies Act, 2013.
6.	Register of Contracts as per Companies Act, 2013.
7.	Register of Charges as per Companies Act, 2013.
8.	Register of Investments, loans, guarantee given, security provided and acquisition of shares as per Companies Act, 2013.
9.	Register of Directors and Key Managerial Personnel as per Companies Act, 2013.
10.	Such other records as may be required under any law from time to time.

B. TEMPORARY PRESERVATION UPTO EIGHT (08) YEARS

(Records to be preserved for minimum period of eight years by the Company (except otherwise stated) :

Item No.	Records
1.	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013.
2.	Annual Returns and its annexures thereto as per Companies Act, 2013.
3.	Books of accounts as defined under sub-section 13 of section 2 of the Companies Act, 2013, to be preserved for 10 years.
4.	All notices in Form MBP – 1 received from Directors and KMPs along with any amendment thereto.
5.	Such other records as may be required under any law from time to time.

ANNEXURE B

Specimen format of the register of documents disposed-off / destroyed

PARTICULARS OF DOCUMENT ALONG WITH PROVISION OF LAW	DATE AND MODE OF DESTRUCTION	INITIALS OF THE AUTHORISED PERSON