

Policy for Preservation of Documents

[Pursuant to Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

INTRODUCTION

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been notified by Securities & Exchange Board of India on September 02, 2015, which shall replace the existing Listing Agreement entered by the Company with the Stock Exchanges w.e.f December 01, 2015.

Regulation 9 of the Listing Regulations requires the Board of Directors of listed companies to frame a policy for providing framework for adequate protection and preservation of the documents of the Company as per the applicable statutory requirements.

I. OBJECTIVES/PURPOSE

The purpose of this policy is to preserve the Prescribed Document:

- Documents whose preservation shall be permanent in nature
- Documents with preservation period of not less than 8 years after completion of the relevant transactions.

II. DEFINITIONS

“Board of Directors” or “Board” means the Board of Directors of Tania Constructions Limited, as constituted/re-constituted from time to time.

“Company” means Tania Constructions Limited. “Listing Regulations” means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

“Policy” or “this Policy” means Policy for Preservation of Documents.

“Stock Exchanges” means the stock exchanges where the Company’s shares are listed.

“SEBI” means Securities & Exchange Board of India.

The words, terms and expressions used in this Policy shall have the same meaning as given in Clause 2 of Chapter I of the Listing Regulations.

III. PRESERVATION OF DOCUMENTS

A) Documents as per Annexure A and those which are required to be maintained under various Acts/Rules/Regulations applicable to the Company shall be maintained and preserved as per the provisions content therein.

B) The Documents Preservation Schedule is annexed herewith as “Annexure A” for the guidance of the concerned departments of the Company.

C) It shall be the responsibility of the concerned head of department to keep the annexed Documents Preservation Schedule updated from time to time to ensure that it is in compliance with the various Acts/Rules/Regulations applicable to their respective Departments and for this purpose, they shall communicate any changes desired in the abovementioned Schedule to the Company Secretary.

D) In case of any inconsistency in the annexed Documents Preservation Schedule and the provisions of various Acts/Rules/Regulations applicable to the Company, such provisions shall prevail.

E) The documents mentioned above can be maintained by the Company in physical or electronic or digital mode, if permitted under the applicable Acts/Rules/Regulations.

F) The concerned head of department shall keep in his custody the documents which are of important and/or confidential nature and list of the same shall be maintained in a Register to be kept in his/her custody and he/she shall be responsible for the preservation of the same. The said documents alongwith the Register shall be handed over by him/her to the successor in the event of such head of department leaving the Company/Department.

IV. DESTRUCTION OF DOCUMENTS

A) After the expiry of the preservation period specified in the annexed Documents Preservation Schedule, such documents which are no longer required may be destroyed by the concerned department after obtaining prior approval of Chairman & Managing Director of the Company. The records of the documents destroyed shall be maintained by the concerned department and shall be produced whenever required by the concerned authority/auditors.

B) In case any specific procedure is prescribed under applicable Act/Rule/Regulation for destruction of the documents, the same shall be followed by the Company.

C) Where the Company has been served with any Notice requisitioning documents from any of the Statutory Authorities or any Litigation is commenced by or against the

Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed off finally.

V. ARCHIVAL OF DOCUMENTS

Documents mentioned in the annexed Documents Preservation Schedule which are not required regularly can be archived by the concerned department in the following manner:

1. Documents to be archived should be kept in the storage locations earmarked by the Company for the purpose in secured place or cupboard having access only by the authorised personnel. If consider appropriate, services of external archival agencies may be utilized;

2. Documents should be boxed and the box should be labelled with the reference number and list of the files/documents. List of documents contained in the box should be kept inside the Box and shall also be kept by the concerned department;

3. Documents should be stored in a way that preserves their integrity and readability and restricts access to authorized personnel only;

4. The medium used to store documents shall be such that those documents remain complete and legible throughout the required period of retention and can be made available to the Auditors or Regulatory Authorities upon request;

5. The concerned department head should maintain a record of documents archived, box reference number and storage location; and

6. Electronic records i.e e-mails, files etc. should be archived as per IT Policy of the Company.

VI. DISCLOSURES

The Company shall disclose this Policy on its website and a web link thereto shall be provided in the Annual Report.

**APPROVED IN BOARD MEETING DATED 9TH DAY OF FEBRUARY, 2016
PLACE: KOLKATA**

ANNEXURE A

DOCUMENTS PRESERVATION SCHEDULE

Sr. No	Type of Document	Period	Concerned Department
1	Common Seal	Permanent	Secretarial
2	Certificate of Incorporation, Certificate of change in name, etc.	Permanent	Secretarial
3	Memorandum and Article of Association of the Company as may be amended from time to time and all corporate policies framed from time to time.	Permanent	Secretarial
4	Disclosure made under SEBI Insider and Takeover Regulation and the SEBI(LODR) Regulation, 2015 to the Stock Exchange	Permanent	Secretarial
5	Letter of Offer related to Public Issue, Right Issue, Further Issue, Buy- Back Offer, etc.	8 years	Secretarial
6	Voting Result of Shareholder	8 years	Secretarial
7	Copies of all press release and document filled with stock exchange, Registrar of Companies and other regulatory authorities	8 years	Secretarial
8	Statutory Registers required under Companies Act, 2013: Register and Index of member Register of Duplicate and renewed Share Certificate Register of Charge Particulars of Loan and Guarantee given, Securities provided and acquisitions made. Register of Investments Register of Contracts in which Directors are interested Register of Directors, Managing director, Manager and Secretary Any other documents if the Board may think fit.	Permanent	Secretarial
9	MCA Forms	8 years	Secretarial
10	Scrutinizers Reports	8 years	Secretarial
11	Annual Audit Reports and Financial Statements	Permanent	Secretarial
12	Annual Returns	8 years	Secretarial
13	Minutes of all General, Board, Committee Meetings	Permanent	
14	Attendance Registers	8 Years	Secretarial
15	Office copies of Notice of Board Meeting/ Committee Meeting/ Agenda, Notes on Agenda and other related papers	8 Years	Secretarial
16	Quarterly, Half Yearly, Annual Financial Results of the Company.	8 Years	Secretarial

17	Quarterly Shareholding Pattern including details for pledge of shares and any changes therein.	8 Years	Secretarial
18	Result of E-voting, General Meeting, Postal Ballot, Ballot Papers, Scrutinizers Report, etc	8 Years	Secretarial
19	List of unpaid Dividend to Shareholders	8 Years	Secretarial
20	Office copies of Notice of General Meeting and related papers	8 Years	Secretarial
21	Board Agenda and Supporting Papers	8 Years	Secretarial
22	Insurance Policies	4 Years	Finance & Accounts
23	Tax Exemption and Related Documents	Permanent	Finance & Accounts
24	Bank Statements	4 Years	Finance & Accounts
25	Investment Records	8 Years	Finance & Accounts
26	Journal Entry Support data	8 Years	Finance & Accounts
27	Books of Accounts, Ledgers and vouchers	8 Years from the end of financial year or completion of assessment under the Income Tax, whichever is later	Finance & Accounts
28	Excise Records	8 Years from the end of financial year or completion of assessment under the applicable law is over, whichever is later	Finance & Accounts
29	Tax Deducted at Source Records	8 Years from the end of financial year or completion of assessment under the applicable law is over, whichever is later	Finance & Accounts
30	Income Tax Papers	8 Years from the end of financial year or completion of assessment under the Income Tax, whichever is later	Finance & Accounts
31	Service Tax Papers	8 Years from the end of financial year or completion of assessment under the Service Tax , whichever is later	Finance & Accounts
32	Court Orders	Permanent	Legal
33	Original Property Purchase and Sale Agreement	Permanent	Legal
34	Property Card, Index II, Ownership Records issued by Government Authority	Permanent	Legal
35	Legal Memoranda and opinion including subject matter files	3 years after close of matter	Legal
36	Litigation files	3 years after close of litigation	Legal