

# WHITEHALL COMMERCIAL COMPANY LIMITED

## POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL

### 1. LEGAL FRAMEWORK

The Board of Directors (the “Board”) of Whitehall Commercial Company Limited (the “Company”) has adopted the following policy with regard to preservation of documents and archival. This Policy has been formulated in accordance with the provisions of Regulation 9 and 51(3) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

This Policy shall be known as “POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY”.

### 2. DEFINITIONS

#### A. “Board of Directors” or “Board”

**Board of Directors or Board** shall mean the Board of Directors of Whitehall Commercial Company Limited, as constituted from time to time.

#### B. “Company”

Company shall mean “**Whitehall Commercial Company Limited**”.

#### C. “Documents”

Documents shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.

#### **D. “Listing Regulations”**

Listing Regulations shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

## **2. PURPOSE**

The purpose of this Policy is to specify the type of document(s) and time period for preservation thereof based on the classification mentioned under Regulation 9 of Listing Regulations, 2015.

This policy sets the standards for managing, storing and preservation of documents of the Company broadly classified in the following two categories:

- A. The documents of a permanent nature (listed in **Annexure 1**) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

- B. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in **Annexure-2**) shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

Provided further that the Company may keep the documents as specified above in an electronic mode.

### **3. ROLES & RESPONSIBILITIES**

The respective Departmental Heads of the Company shall be responsible for maintenance, preservation and destruction of documents in respect of the areas of operations falling under the charge of each of them, in terms of this policy.

### **4. 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.

### **5. ARCHIVAL**

All the information / events disclosed to the stock exchanges pursuant to Regulation 51 of the SEBI Listing Regulations will be hosted on the website of the Company for a period of 5 years and thereafter the same shall be archived so as to be available for retrieval for a further period of three years by storing the same on suitable media.

### **6. DESTRUCTION OF DOCUMENTS**

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under any instructions approved by the department head(s). Destruction of documents as a normal administrative practice will also be followed for the records which are duplicate/unimportant/irrelevant.

This applies to both Physical and Electronic Documents.

**7. DISSEMINATION OF THE POLICY**

A copy of this policy shall be posted on the intranet and the website of the Company, for all Employees and Directors.

**8. AMENDMENTS**

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.

For Whitehall Commercial Company Limited

Sd-  
Rohit P. Shah  
Chairman  
[Date}

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## Annexure - 1

### Documents which need to be preserved permanently:

Sr. No.	Name of the Document
1	Certificate of Incorporation
2	Memorandum of Association and Articles of Association
3	Minutes of meetings of Board of Directors, Shareholders and all Committees
4	Statutory Registers
5	Active Licenses and Approvals of Statutory Authorities
6	All Judgments, Orders delivered by all Courts, Tax Authorities etc.
7	Title Documents
8	Any other document which is prescribed by any Act, Rules, Regulations, etc., applicable to the Company, for preserving on permanent basis.

**Documents which need to be preserved for a period not less than 8 years mentioned below:**

Sr. No.	Name of the Document
1.	Attendance Registers, Notice, Agenda papers with supporting notes for the meetings of the Board of Directors, Shareholders and all Committees
2	Books of Accounts, Ledgers and Vouchers
3	Bank Statements, Investment Records
4	GST, Income Tax, Services Tax papers
5	Contracts, Agreements and Related correspondence (including any proposal that of contracts resulted in the contract and other supportive documentation)
6	Employee information records
7	All Judgments, Orders delivered by all Courts, Tax Authorities etc.
8	Annual Audit Reports and Annual Returns filed with the Ministry of Corporate Affairs (MCA)
9	Any other document which is prescribed by any Act, Rules, Regulations, etc., applicable to the Company.

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