



POLICY FOR PRESERVATION OF DOCUMENTS

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PREAMBLE:

This Policy For Preservation of Documents is reviewed and approved by the Board of Directors of the company in its Board Meeting dated 30th April, 2025.

1. INTRODUCTION:

The Board of Directors of Swastika Investmart Limited ("the Company") has adopted this policy on Preservation of Documents ("this Policy").

This policy is prepared in terms of Regulation 14 & 16 of the Securities and Exchange Board of India (Merchant Banking) Regulations, 1992.

2. OBJECTIVE:

This Policy contains guidelines for identifying Documents (defined later) that need to be maintained, the period of preservation of such Documents and its destruction/disposal. This Policy aims to provide efficient and systematic control on the periodicity and destruction of business related Documents.

3. DEFINITIONS:

"Documents" shall mean all papers, records, files, books, tapes, electronic storage devices including data in computer systems, Hard Disk, CD/DVD etc. created or retrieved and maintained by the Company or person pursuant to the transactions of the business or the conduct of affairs and kept as evidence of such activity and the like, as required to be maintained as per regulation for the time being in force.

"Preservation" is maintenance of documents, files and record in usable form.

"Document keeping" means making and maintaining complete, accurate and reliable evidence of business transactions in the form of recorded information.

4. SCOPE:

This policy is applicable to all documents maintained in physical mode and electronic mode as per statutory requirements.

5. PERIODICITY OF PRESERVATION OF DOCUMENTS:

The documents maintained below shall be preserved and maintained for a period of five 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 five years.

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

List of documents:

1. Balance sheet;
2. Profit and loss account;
3. Auditor's report on the accounts;
4. Statement of financial position;
5. Records and documents pertaining to due diligence exercised in pre-issue and post – issue

activities of issue management and in case of takeover, buyback and delisting of securities;
6. All reports and documents periodically submitted under this regulations;
7. Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time.

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 principal officer/compliance officer. Destruction of documents as a normal administrative practice will also be followed for the records which are duplicate/unimportant/irrelevant.

The Company shall maintain a register wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated for the purpose. This applies to both Physical and Electronic Documents.

7. REVIEW OF THE POLICY:

This Policy shall be subject to review, if necessary. Any change/amendments in applicable statutes with regard to maintenance and preservations of documents and records shall be deemed to be covered in this Policy without any review.