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# **EMA PARTNERS INDIA LIMITED**

**(formerly known as EMA Partners India Private Limited)**

## **POLICY ON PRESERVATION OF DOCUMENTS**

**[Pursuant to Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]**

**Approved on: 21.08.2024**

**Reviewed on: 16.02.2026**

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## INTRODUCTION

In terms of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), the Board of Directors (“Board”) of **EMA Partners India Limited** (formerly known as EMA Partners India Private Limited) (“Company”) has adopted this Policy for Preservation of Documents (“Policy”), as required under applicable regulations.

The Companies Act, 2013 (“Act”) and the Rules (“Rules”) framed under the Act 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.

## OBJECTIVES

The corporate records of the Company are the important assets for the Company and hence, the Company seeks to access and manage its records effectively, and is obliged to create, maintain, preserve and dispose of records as per this Policy.

The Policy classifies the documents & records in the following two categories:-

- a) documents whose preservation shall be permanent in nature; and
- b) documents with preservation period of not less than eight years after completion of the relevant transactions.

This Policy applies to all documents & records maintained by the Company in physical form or electronically stored in computer or in any other electronic devices or transcribed information of any type whether expressed in ordinary or machine language at all locations of the Company in or outside India and shall also include emails, etc. The Act along with Rules framed thereunder and Listing Regulations have prescribed certain registers, returns and records to be preserved by a company.

To determine preservation period for records/documents based on their reference value and legal requirements, the following aspects are considered:

- Company's own information retrieval needs (reference value);
- Statutory requirements under respective statutes;

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- Litigation requirements;
- To ensure easy access, retrieval and authentication;
- To ensure that unwanted records do not occupy storage space;
- To ensure effective Corporate Governance and risk management.

## DEFINITIONS

- “**Documents**” refers to papers, records, files, tapes, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, correspondences challans, CDs, DVDs, electronic storage devices, audio/video recordings or any other record required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form.
- “**Electronic Form**” means any electronic device such as servers, computer, laptop, compact disc, pen drive, 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.
- “**Records**” in relation to this Policy includes accounting records, book and paper
- “**Book and paper**” and “**book or paper**” as defined in clause 12 of section 2 of Act.
- “**Books of account**” as defined in clause 13 of section 2 of the Act and statutory and other documents of material significance.

Any other term not defined herein shall have the same meaning as prescribed to it under the Act, Listing Regulations or any other relevant regulation/legislation applicable to the Company.

## AUTHORITY AND RESPONSIBILITY

Pursuant to the Listing Regulations, this Policy has been established and approved by the Board of Directors in its meeting held on August 21, 2024 and reviewed on February 16, 2026.

## CLASSIFICATION OF RECORDS

Based on the requirement and for the purpose of effective management, the period for which the records of the Company shall be maintained has been classified into following categories:

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- I. Documents whose preservation shall be permanent in nature as given in **Annexure A** attached to this Policy.
- II. Documents whose preservation shall be for at least 8 years after completion of the relevant transactions as given in **Annexure B** attached to this Policy.
- III. Documents other than those specified in **Annexure A** or **Annexure B**, which are required to be maintained as per statutes after completion of the relevant transactions are given in **Annexure C** attached to this Policy.

The documents and records may be archived in physical and/or electronic mode and shall be stored in the premises of the Company or with an approved warehousing agency in case of physical documents and on the server of the Company in case of electronic documents having appropriate security and safety measures.

The documents and records archived in electronic form shall be subjected to automatic back-up on a periodic basis as per the procedure established by the IT function of the Company.

While prescribing different time periods for preservation of records, the following aspects have been taken into account:

- (a) Compliance with statutory and regulatory requirements.
- (b) Requirements of SEBI/RBI/MCA officials to have access to certain records.
- (c) Requirements of internal and external auditors to have access to certain records.

The documents or records not covered by this Policy shall be maintained by the Company for the time period specified for their preservation under any statute or regulation, for the time being in force.

## RESPONSIBILITY

The head of department will be responsible for the maintenance, preservation and destruction of records pertaining to the respective departments.

As per Rule 28(1) of Companies (Management and Administration) Rules, 2014, the Managing Director, Company Secretary or any other director or officer of the Company as the Board may

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decide, shall be responsible for the maintenance and security of electronic records.

All staff and management of the Company shall assist in implementing this Policy as appropriate to their respective roles and responsibilities.

## **LOCATION OF RECORDS**

As mandated by the Act or under any other statute, certain records shall be located at the registered office of the Company. The records for which no specific place has been specified under any statute may be maintained at the corporate office of the Company or at any other place as may be, decided by the officers of the Company considering their utilization and usefulness.

## **RECORD RETENTION SCHEDULE**

The records referred to in Annexure A of this Policy shall be maintained permanently and the records which are required to be preserved permanently on the website of the Company shall be preserved in line with the Archival Policy of the Company.

## **DESTRUCTION OF DOCUMENTS**

After the expiry of the statutory retention period, the preserved documents in any medium may be destroyed in such mode under any instructions approved by the department head(s), in the presence of a person authorized for the purpose, who shall ensure their destruction in accordance with practices that preserve the security of the information contained in them.

Destruction of documents as a normal administrative practice will also be followed for the records such as:

- i. recycle non confidential paper records
- ii. shred or otherwise render unavailable confidential paper records or
- iii. delete or destroy electronically stored data.

The Department will maintain a list of the records so deleted or destroyed, which shall be signed by the person authorized for the purpose.

The IT Department shall maintain a procedure to delete the electronic records that are no longer required to be retained, from back-up servers and for appropriately purging emails no longer required to be maintained.

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The Company shall maintain a register of disposal of records in the custody of the Company Secretary of the Company (and in his absence, Chief Financial Officer), wherein the brief particulars of the records disposed of shall be entered.

The Company shall endeavour to preserve all the documents enlisted above in accordance with this Policy. However, the Company shall not be liable for any destruction of documents due to causes beyond its reasonable control, including, but not limited to, governmental actions, fire, civil disturbances, natural disasters, vis major or other acts of God.

### **SUSPENSION OF RECORDS DISPOSAL IN THE EVENT OF LITIGATION/CLAIMS**

In the event the Company is served with any notice for documents from any statutory authority or any litigation is commenced by or against the Company or if any law suit or other proceeding involving the Company is pending or reasonably foreseeable, then the disposal of documents including e-mail, which is related to the matter of notice/litigation/ proceeding, etc. shall be suspended until such time the matter is settled or resolved or disposed off. The Company Secretary and Compliance Officer shall immediately inform all employees of the Company for suspension of further disposal of Documents and retain/ preserve the documents as per the directions of the Court, Tribunal or Adjudicating Authorities.

### **RECORD APPRAISAL**

The Company shall at regular intervals carry out the appraisal of the records preserved as per this Policy. The purpose of the appraisal process shall be to ensure that the records are examined at the appropriate time to determine;

- i. whether or not they are worthy of archival preservation;
- ii. whether they need to be retained for a longer period as they are still in use; or
- iii. whether they should be destroyed.

The appraisal of records shall be undertaken only after the approval of the Company Secretary and Managing director of the Company.

### **COMMUNICATION AND DISSEMINATION OF THE POLICY**

Copy of this Policy shall be circulated to all the Directors of the Company and communicated to the employees. The new employees should be informed about the Policy.

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This Policy as amended from time to time shall be made available at the website of the Company.

## LIMITATION OF SCOPE OF THE POLICY

In the event of any conflict between the provisions of this Policy and of the Listing Regulations or Act or any other statutory enactments, rules, or any other law applicable to the Company, the provisions of such regulations, Acts or statutory enactments, rules shall prevail over this Policy.

## REVIEW OF THE POLICY AND AMENDMENT

This Policy shall be subject to review by the Board as may be deemed necessary and in accordance with any regulatory amendments.

### Annexure – A

#### **Documents / Record whose preservation shall be permanent in nature**

The Company shall permanently preserve the following documents 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:-

#### **Illustratively:**

##### **A) Companies Act, 2013:**

- Incorporation Documents
- Memorandum and Articles of Association as amended from time to time.
- Register and Index of Members.
- Register of Sweat Equity Shares.
- Register of Contracts with Related Parties.
- Register of Directors and KMPs and the securities held by them.
- Register of Loans, Guarantees, Security and Investments made by the Company.
- Register of investments not held in its own name by the Company, if any.
- Foreign Register of Members, if any.
- Register of contracts or agreements in which Directors are interested.
- Register of Charges.
- Minutes of the Board, Committees of the Board and General Body meetings including

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meeting conducted through Postal Ballots.

- Resolutions passed by Circulation.
- Books and Papers of Amalgamated Companies.
- Audited Financial Statements.
- Register of Renewed and Duplicate Share Certificate.
- Register of Transfers and Transmission of shares / Debentures and other securities.
- Stamp duty challan on share certificates.
- Certificates obtained from various statutory authorities.
- Register of disposal of records.
- Any court/ NCLT orders.

**B) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:**

- Listing Agreement executed with the Exchanges.
- Trading approval relating to listing of securities.
- Offer documents for Public Issues and Private placement of securities filed with Securities and Exchange Board of India.
- Policies of the Company.
- Transcripts of the Investor Meets or calls.

**C) Depositories Act, 1996:**

- Agreements made by the Company with Depositories.
- Confirmation of all Corporate Actions in respect of allotment of securities.
- Intimation on allotment of International Securities Identification Numbers (ISIN) for securities issued.

**D) Others:**

- Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register.
- Register of Records and Documents destroyed.
- Personal files of all employees.

**E) Such other records as may be required under any law from time to time.**

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## Annexure – B

### **Documents / Record to be preserved for a minimum period of eight years**

The following documents to be maintained and preserved for a specified time period after completion of the relevant transactions 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:

#### **A) Companies Act, 2013:**

- Register of Buy-back of Securities from the date of completion of buy-back
- Notices, Agenda and Notes to agenda and Attendance Register of the Board, Committees of the Board, General Meetings and Postal Ballots.
- Register of Proxies.
- Instrument creating Charge or Modification thereof – 8 years from the date of satisfaction of charge.
- Register of Debenture Holders and Debenture Trust Deed from the date of its redemption.
- Books of Accounts including vouchers and bills.
- Annual Returns together with the Annexures.
- Scrutinizer’s Report on Postal Ballot and General Meeting.
- Documents relating to appointment of Managerial Personnel.
- Dividend reconciliation statement till the time the dividend is transferred to IEPF.
- Correspondence with shareholders.
- Return of declaration in respect of beneficial interest in any share.
- Various Forms and returns filed with the Authorities.
- Postal Ballot forms.
- Register of Power of attorneys, if any.
- Scrutinizer’s Reports on voting at General Meetings/ Postal Ballot.
- Newspaper cuttings of notices of Board Meeting and Financial Results.
- Investor meet presentations.
- Directors’ Report.
- Auditors’ Report.
- Notice of Interest by Directors and Key Managerial Personnel.
- Register of Deposits.
- 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

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and copy of orders in appeal.

**B) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:**

- All reports filed with the stock exchanges from time to time.
- All disclosure of various events and Press Releases.
- Intimations of Board Meetings.

**C) Documents filed with the Stock Exchanges under SEBI Regulations:**

- All disclosures and intimations filed under:
  - SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011.
  - SEBI (Prohibition of Insider Trading) Regulations, 2015.
  - All disclosures and intimations filed under SEBI (Share Based Employee Benefits and Sweat Equity) Regulation, 2021.

**D) Accounts and Finance Records:**

- Books of Accounts, Ledgers & Vouchers.
- Investment Records.
- Engagement letters from Auditors.

**E) Tax Records**

- Excise Returns, Income Tax Returns, Sales Tax/ VAT Returns, Service Tax Return.
- Documents, Challans and other details/correspondence related to Excise, Income Tax, Sales Tax/ VAT, Service tax.

**F) Others**

- Payroll Records, Employee deduction authorizations, attendance records, employee medical records, leave records, Pension and retiral related Records of employees.

**H) Such other records as may be required under any law from time to time.**

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**ANNEXURE – C**

**Documents / Records other than those specified in Annexure- A and Annexure- B**

**A) Documents as per Secretarial Standards**

- Proof of sending Notice of the meetings of the Board / Committee and General meetings and its delivery – **3 years**
- Proof of sending Agenda and Notes on Agenda and their delivery- **3 years**
- Proof of sending draft Minutes of the Board / Committee and its delivery - **3 years**
- Proof of sending signed Minutes of the Board / Committee and its delivery- **3 years**

**B) As per Companies Act, 2013**

- All books and documents relating to the issue of share certificates, including the blank forms of share certificates – **Minimum 30 years**, where it relates to disputed cases, than shall be preserved permanently
- All certificates surrendered to Company shall immediately be defaced by stamping or printing the word “cancelled” in bold letters- **3 years**
- Tape recording(s) or other electronic recording mechanism used for Board meetings held through video conferencing or audio-visual means - **At least upto the time of completion of audit of that particular year**
- Miscellaneous – Register and Index of Debenture-holders, if any (**15 years after the redemption of debentures**)

**C) Such other records as may be required under any law from time to time.**

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