

POLICY FOR PRESERVATION & ARCHIVAL OF DOCUMENTS

SVA India Limited has adopted Preservation & Archival policy, to identify, classify and preserve the documents, according to the nature of the documents. The policy for Preservation and Archival of Documents is mandated by the provisions of regulation 9 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR”). With this policy, the Company intends to safeguard significant documents and preserve them to ensure durability of documents.

This policy may be reviewed and amended from time to time by the Board of Directors, to comply with any requirements under any statute or regulation.

Applicability of the Policy

The Policy is applicable to each and every department of the Company. Further, the policy ensures that each and every document of various departments whether in electronic form or in physical mode are preserved in manner specified.

Process

A. Permanent Preservation:

1. All documents filed with Ministry of Corporate Affairs;
2. Various registers maintained under Companies Act, 2013 or any other act for time being in force;
3. Share certificates issued by the Company;
4. All documents filed with SEBI / BSE (Stock Exchange);
5. All documents filed with Tax Authorities in Income Tax, Service Tax, VAT & similar tax authorities;
6. All permits, licenses, authorization from any statutory authorities;
7. Audited Accounts; and
8. Any other document.

B. Preservation for 8 years:

1. Annual Reports;
2. Declaration given by the Director(s) under Section 164 and Section 184 of the Act;
3. Notices of the Board, Committee(s) Meeting and Shareholders meeting(s), Postal

- Ballot Notices;
4. Consent and Resignation letters;
 5. Advertisement published;
 6. Correspondences of investors, Registrar and Share Transfer Agencies or any other stakeholder or regulatory authority;
 7. Disclosure made with Stock exchange under the Listing Regulations;
 8. Bank, cash vouchers, payment vouchers, warrants;
 9. Bank statements, Purchase bills, Sales invoices, Debit / credit notes, etc;
 10. Accounting records; and
 11. Any other document.

C. Documents prescribed to be maintained as per the requirement of Applicable Laws:

The Company shall maintain other documents, records and information of the Company which do not fall under the above two categories, in accordance with the respective provisions of the Applicable Laws.

<i>Method of Preservation of Documents</i>

Responsibility of maintaining the crucial and important documents lies with each and every employee of the Company and maintenance of the information in the form of physical and / or electronic document would be in such way that it shall be accurate and without any damage done over the years.

Physical Preservation

Information in the physical form shall be preserved in files, binding of papers, registers, books, etc.

Electronic Preservation

Information in electronic form shall be preserved in forms such as e-mails, web pages or data base records, plus scanned versions of papers that have been digitized in business processes.

All digital and physical records are to be saved at the registered office and no physical records can be migrated without permission of the respective departmental head.

A reproduction of any original record on microfilm or any other medium shall be certified by the respective Head of Department of the Company to be a true and accurate reproduction of the original of such document.

Destruction of Documents

The Company shall maintain a register which shall mention brief particulars of the documents which have been destroyed by the concerned person or department after approval of the respective department head and with approval of the Board of Directors in exceptional cases. Access and inspection of this register is restricted.

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