

Blue Horizon Investments Limited

# Policy for Preservation of Documents

2024-25 & onward

## SUMMARY OF POLICY

<b>Policy Name</b>	Policy for Preservation of Documents
<b>Regulations</b>	Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015
<b>Latest Review Date</b>	May 2024 and onwards
<b>Review Cycle</b>	Annually or in the event of any regulatory/ statutory changes
<b>Approver</b>	Board of Directors of Blue Horizon Investments Limited
<b>Version</b>	1.0

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## 1. LEGAL FRAMEWORK

The Board of Directors of Blue Horizon Investments Limited (“the “Company”) is obliged to formulate policies for “Preservation of Documents” to comply with the requirements of Regulation 9 of (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

## 2. DEFINITIONS

- a) **“Board”** means “Securities and Exchange Board of India.”
- b) **“Company”** means “Blue Horizon Investments Limited”
- c) **“Documents”** means all papers, records, files, books including in soft/digital format etc., and the like as required to be maintained under any law or regulation for the time being in force.
- d) **“Listing Regulations”** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

## 3. RESPONSIBILITY FOR PRESERVATION OF DOCUMENTS

The head of respective department shall be responsible to ensure the preservation of documents pertaining to their area of responsibilities in accordance with the applicable laws/regulation as envisaged in respective ‘Responsibility Matrix’ signed by the Departmental/Functional Heads of the Company.

## 4. OBJECTIVE

The purpose of this policy is to have a binding framework for the preservation of documents of the Company, as approved by the Board of Directors of the Company, which shall classify them in at least two following categories as follows:

### **4.1. Documents with preservation period of not less than eight (8) years after completion of the relevant transactions.**

#### 4.1.1. TAX RECORDS

Tax records may be retained for a period of at least Eight years or as provided under the applicable provisions under various taxation laws from the date of filing the applicable returns.

#### 4.1.2. EMPLOYMENT AND PERSONAL RECORDS

Several state and central laws require the Company to keep certain documents viz. employment, personal and recruitment information and shall also preserve the personal files that reflects performance reviews and any complaints brought against the Company or individual employees under applicable Central & State statutes. Employment and personnel records should be retained for six years or till the cessation of the employment

#### 4.1.3. MARKETING AND SALES DOCUMENTS

The Company shall keep final copies of marketing and sales documents at least for a period of Eight Years.

#### 4.1.4. ACCOUNTING AND FINANCIAL RECORDS

The Company shall retain the Annual Plans and budgets at least for a period of 3 years or higher as decided by the management of the Company.

The Company shall retain all the accounting documents viz. accounting ledgers, accounts receivables, audit reports, cost audit report, bank statement and cancelled cheques, investment records, quarterly and annual statements of profit & loss and balance sheet of the Company and other expenses records at least for a period of Eight (8) years.

#### **Documents required under Companies Act, 2013 and various SEBI Guidelines**

- ✓ Notice and Agenda and notes on Agenda of various Meetings
- ✓ Register of Allotments
- ✓ Register of Buy-Back
- ✓ Register of Charge
- ✓ Register of Deposits
- ✓ Register of payment of Dividend
- ✓ Dividend reconciliation Statements (preserve as long as dividend is unpaid)
- ✓ Register of Director Attendance
- ✓ Register of Proxy
- ✓ Register of Inspection
- ✓ Register of Investor complaints
- ✓ Register of Sweat Equity Shares
- ✓ ROC and Stock Exchange Filings
- ✓ Legal Memoranda and opinion
- ✓ Corporate Governance Report
- ✓ Statement of deviation or variation in use of issue proceeds
- ✓ Certificate of Reconciliation of share Capital and Share Transfer Audit
- ✓ Intimation of Appointment of Share Transfer Agent
- ✓ Disclosures under Code of Internal Procedures And Conduct For Regulating, Monitoring And Reporting Of Trading By Insiders
- ✓ Disclosure of Price Sensitive Information and intimation regarding board meeting to the Exchanges
- ✓ Shareholding pattern prior to the listing of securities
- ✓ All other events and information as per regulation 30(8) of SEBI (Listing Obligations and disclosure requirements) Regulations 2015 (Five Years)

#### **4.2. Documents whose preservation shall be permanent in nature**

All the documents of the company which are permanent in nature shall be kept by Company in hard copy at the corporate office of the Company or any other place as decided by the management of the company described as follows:

- ✓ All type of Certificates i.e. Certificate of Incorporation, certificate for change in name of Company
- ✓ Memorandum and Articles of Association of Company
- ✓ Minutes Books of Company in binding form
- ✓ Register of Postal Ballot and Scrutinizer report
- ✓ Register and Index of Debenture Holder
- ✓ Register of Members of Company including Non-resident investor and foreign investors

- ✓ Register of Investments
- ✓ Register of Transfer and Transmission of Securities
- ✓ Register in respect of SEBI (Substantial Acquisition of Shares and Takeovers) Regulation 2011
- ✓ Register in Respect of SEBI (Prohibition of Insider Trading Regulations) 2015
- ✓ All type of Licenses and permits
- ✓ Court Orders
- ✓ Annual Reports and Return
- ✓ Annual Audit reports and Financial Statements
- ✓ All property documents and various type of Lease-Deed entered by the Company

#### CONTRACTS & AGREEMENTS AND LEGAL CASE FILES

Final, execution copies of all the contracts and agreements entered into by the Company should be retained permanently and wherever required, should be destroyed only with the written permission of management.

All the files relating to Legal cases filed by the Company or filed against the Company should be preserved permanently by the Company.

#### ELECTRONIC MAIL: E-MAIL THAT NEEDS TO BE SAVED SHOULD BE EITHER

1. Printed in hard copy and kept in the appropriate file; or
2. Downloaded to a computer file and kept electronically or on disk as a separate file.

Electronic documents will be retained as if they were paper documents. Therefore, the electronic files should be maintained for the appropriate amount of time depending upon the subject matter of the email and should be determined primarily by the application of the general guidelines affecting document retention. If a user has sufficient reason to keep an e-mail message, the message should be printed in hard copy and kept in the appropriate file or moved to an “archive” computer file folder. Backup and recovery methods should be tested on a regular basis.

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

#### **5. GENERAL**

Notwithstanding anything contained in this Policy, the Company shall ensure to comply 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.

#### **6. AMENDMENT**

Any change in the Policy shall be approved by the Board of Directors of the Company. Any amendment in the statutory/regulatory guidelines shall prevail and necessary amendment shall be carried out at a subsequent date in the Policy. The Board of Directors of the Company shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, subject to applicable laws in force. Further, the statutory/regulatory guidelines as prescribed shall prevail in the event of any amendments or requirements not incorporated in the Policy.

#### **7. POLICY SEVERABLE**

This Policy read with the provisions of Companies Act, 2013 constitutes the entire document in

relation to its subject matter. In the event that any term, condition or provision of this Policy being held to be a violation of any applicable law, statute or regulation, the same shall be severable from the rest of this Policy and shall be of no force and effect, and this Policy shall remain in full force and effect as if such term, condition or provision had not originally been contained in this Policy.