

## **PRESERVATION OF RECORDS POLICY**

### **Preamble:**

The Securities and Exchange Board of India (**SEBI**) vide its notification issued on 2<sup>nd</sup> September, 2015 has notified Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Regulations”) to come into force with effect from the 90<sup>th</sup> day from the date of publication in the official gazette (i.e. effective from 1<sup>st</sup> December, 2015) and repealed the clauses under Listing Agreement entered into by the companies with Stock Exchange(s). As per Regulation 9 of the Regulations, every listed company is required to have policy for preservation of documents approved by its Board of Directors, classifying them as documents whose preservation shall be permanent in nature and documents with preservation period of not less than eight years after completion of relevant transactions. Accordingly the Board of Directors of **AHA Holdings Private Limited**, whose debentures are listed on the stock exchange has approved this policy for preservation of documents/records maintained by the Company either in physical mode or electronic mode. This policy may be amended at any time, subject to the discretion of the Board.

### **Purpose of the policy:**

The purpose of this policy is to lay down a framework for effective management of the records of the Company and to ensure the preservation and protection of the records as per the statutory requirements. This policy is also meant to set principles underlying the company’s approach for preservation of its records and to define the obligation of the employees in retaining and preserving the records which are required to be maintained as per the applicable statutory and regulatory requirements.

### **Scope:**

This policy is applicable to the Company and all the departments in the Company. The policy ensures that the Company maintains both electronic and paper documents which are bound by the legislative requirements and are subject to the same degree of confidentiality and care. Therefore the records must be kept keeping in mind the confidentiality and nature of the document.

### **Definitions:**

“**Preservation**” is maintenance of documents, files and records in usable form.

“**Records**” means recording of information in any form including data in computer systems, created or retrieved and maintained by an organisation or person in the transaction of business or the conduct of affairs and kept as evidence of such activity.

“**Record Keeping**” means making and maintaining complete, accurate and reliable evidence of business transactions in the form of recorded information.

“**Company**” means AHA Holdings Private Limited

**“Board of Directors” or “Board”** means the Board of Directors of AHA Holdings Private Limited, as constituted from time to time.

**“Policy”** means policy on Preservation of records.

**“Storage Options”** means

**Online storage:** Records are kept on a server or hard drive and are immediately available for use over a network. This option is best for records that must be accessed frequently.

**Near-line storage:** Records are stored on media such as optical disks in jukeboxes or tapes in automated libraries which are attached to a network. Because retrieval is slower than with online storage, this option is most appropriate for records that are accessed occasionally.

**Offline storage:** Records are stored on removable media and must be manually retrieved. This option provides the slowest access and should be used for records that are only rarely needed.

**“Listing Regulations”** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**Policy:**

**a) LEGISLATIVE FRAMEWORK AND STANDARDS**

- Companies (Preservation and Disposal of Records) Rules, 1966
- Companies Act, 2013.
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**b) RESPONSIBILITY OF RECORD KEEPING**

• **MANAGERS**

Management-level staff is responsible for implementing and maintaining sound record keeping practices within their respective administrative units. Managers must ensure that records are created, maintained and stored in accordance with the standards outlined in this policy, and that no records are destroyed before their prescribed time limit.

• **STAFF**

Every member of staff is responsible for making and keeping such records as may be necessary to fully and accurately record the functions, activities, transactions, operations, policies, decisions, procedures, affairs, administration and management of the Company. Staff members are to handle records sensibly and with care and respect so as to avoid damage to the records and prolong their life-span.

**c) CREATION OF RECORDS**

- In accordance with this policy, all staff is required to create full and accurate records which adequately document the business activities in which they take part.

Records should be full and accurate to the extent necessary to:

- i. facilitate action by employees, at any level, and by their successors;
- ii. make possible a proper scrutiny of the conduct of businesses by anyone authorized to undertake such scrutiny;
- iii. protect the financial, legal and other rights of the organisation, its clients and any other people affected by its actions and decisions.

**d) MAINTAINENCE OF RECORDS**

- The content and essential characteristics of digital records must remain unchanged through preservation.
- Digital records can be maintained in forms such as emails, web pages or database records, plus scanned versions of paper records that have been digitised in business processes.
- Physical records to be maintained in books and files.
- All digital and physical records to be saved at the registered office of the Company and no physical records can be migrated without permission of Compliance officer.
- A reproduction of any original record on microfilm or on any other medium shall be certified by a Director or the Company Secretary of the Company to be a true and accurate reproduction of the original of such record.

**e) DISPOSAL AND DESTRUCTION OF RECORDS**

- All records mentioned in **Annexure A** which are temporary in nature must be preserved for not less than 8 years or such other period as may be prescribed under any law for the time being in force and thereafter the records can be destroyed. However, all records mentioned in **Annexure B** need to be preserved by the Company permanently during the entire life of the Company. Utmost care is to be taken to ensure that files are neither prematurely destroyed nor kept for period longer than necessary.
- The Company shall maintain a register wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Compliance officer or such other person as may be authorized by the Board for the purpose. Inspection of this register is restricted.

**f) DISCLOSURE:**

This Policy will be communicated to all operational employees and other concerned persons of the Company and be disclosed on the Company's website [www.ahaholdings.co.in](http://www.ahaholdings.co.in).

<i>Sr. No.</i>	<i>Annexure A</i>	<i>Annexure B</i>
1.	Proxy forms	Certificate of incorporation
2.	Representation letters	Certificate of change of name (if any)

3.	Annual returns	Memorandum and Articles of Association as amended from time to time
4.	Circular resolutions	Counter folios of Share Certificates issued from time to time
5.	Annual reports	Minute book
6.	Consent and Resignation Letters received from the Directors	Statutory Register
7.	Central Government Approvals received	License & Permission
8.	NSDL/CDSL Files	Register of Members
9.	Annual financial statements including: - Annual accounts - Boards' Report - Auditor's Report	Index of Members
10.	Declaration by directors under section 164 of the Companies Act, 2013	Listing Agreement
11.	Declaration by directors under section 184 of the Companies Act, 2013	Central Government Approvals received
12.	All documents under the Listing Agreement/ SEBI (LODR) Regulations, 2015	
13.	Notice of General Meetings and Board Meetings	
14.	Documents on which the common seal of the company has been affixed.	
15.	Advertisements published	
16.	Disclosures under takeover code	
17.	Inward file giving information about the various correspondence received from outside agencies requiring secretarial action	