



ANGEL ONE LIMITED
(FORMERLY KNOWN AS ANGEL BROKING LIMITED)

Policy for Preservation of Documents

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

<i>Particulars</i>	<i>Date</i>	<i>Version</i>
<i>Policy adopted</i>	<i>July 11, 2018</i>	<i>1.0</i>
<i>Policy reviewed and Approved</i>	<i>January 28, 2021</i>	<i>1.1</i>
	<i>October 13, 2022</i>	<i>1.2</i>



1. **PREFACE:**

The Securities and Exchange Board of India (“**SEBI**”) has notified the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**Listing Regulations**”) on September 2, 2015, which came into effect on December 1, 2015.

In terms of Regulation 9 of the Listing Regulations and the provisions of Companies Act, 2013, the Board of Directors of the Company is required to formulate a Policy for preserving documents and classifying them in two categories:

- a) Documents whose preservation shall be permanent; and
- b) Documents to be preserved for not less than eight years after completion of the relevant transaction.

Provided that the Company may keep the documents specified in clauses (a) and (b) in electronic mode.

In order to comply with the above requirements, the Board of Directors (the “**Board**”) of Angel Broking Limited (the “**Company**”) has reviewed this Policy for preservation of documents (the “**Policy**”) with effect from January 28, 2021.

2. **OBJECTIVE:**

The documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. The Company recognizes that documents whether in physical or electronic mode, forms an important and integral part of the Company’s records. The preservation of documents is important in order to ensure immediate access to the records, its retrieval and authentication. The Policy will help the employees of the Company in understanding their obligations in retaining and preserving the documents which are required to be maintained as per the applicable statutory and regulatory requirements.

Accordingly, this Policy has been framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

3. **DEFINITIONS & INTERPRETATION:**

In this policy, unless the context otherwise requires, the terms defined herein shall bear the meanings assigned to them below, and their cognate expressions shall be construed accordingly.

“Book and Paper” and “book or paper” includes books of account, deeds, vouchers, writings, documents, minutes and registers maintained on paper or in electronic form.



“Documents” or “Records” mean a piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company.

“Electronic Records” means the electronic record as defined under Clause (t) of Section 2(1) of the Information Technology Act, 2000.

“Preservation” or “preserve” means maintenance of documents and records (whether physical or electronic) in usable form and in good order, to prevent from being damaged or destroyed or tampered with.

“SEBI” means the Securities and Exchange Board of India.

“SEBI LODR” means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Words and phrases used in this Policy and not defined herein shall derive their meaning from the Applicable Law.

“SEBI Regulations” means the regulations made by SEBI in accordance with the Securities and Exchange Board of India Act, 1992 (the SEBI Act).

All other words and expressions used but not defined in this Policy, but defined in the SEBI Act, 1992, Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and/or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such Acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

4. APPLICABILITY:

This Policy is applicable to all documents maintained in physical and electronic mode by the Company.

5. CLASSIFICATION OF DOCUMENTS:

In accordance with the Listing Regulations, documents shall be classified in the following categories:

- a. Documents whose preservation shall be permanent in nature as listed out in Annexure A.
- b. Documents with preservation period of not less than eight years after completion of the relevant transactions as listed out in Annexure B.
- c. Documents with preservation period other than the one mentioned in clauses (a) and (b)



above as listed out in Annexure C.

All documents shall be preserved in accordance with this Policy. Any change in the governing laws affecting the change in period of preservation of documents shall prevail over this Policy.

6. CUSTODY OF DOCUMENTS:

All employees, in the grade of Manager and above, shall be responsible for the custody of the documents handled by them and their reportees and should ensure compliance with the Policy.

7. DESTRUCTION OF DOCUMENTS:

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode as ordinary administrative practice under any instructions approved by the department head(s). This applies to both physical and electronic documents.

The documents / records should not be kept longer than is necessary and should be disposed of at the right time as unnecessary retention of records consumes time, space and equipment use. The documents / records referred to in Annexure B shall be preserved for at least 8 years (or additional period as decided by the Company) and may be disposed of after the expiry of the periods of their preservation, as may be approved by the concerned department head/ compliance officer of the Company.

The Company shall maintain a register of disposal of records either in physical or electronic form in the custody of the Compliance Officer of the Company, wherein the brief particulars of the records disposed of shall be entered.

The register of disposal of records shall contain the following columns:

- a) item Number;
- b) brief Particulars of the records disposed of;
- c) date of approval for disposal of records;
- d) date of disposal; and
- e) mode of destruction

This register of disposal of records shall be maintained permanently by the Company with the assistance of the Compliance Officer.

8. SUSPENSION OF DISPOSAL OF DOCUMENTS IN THE EVENT OF LITIGATION OR CLAIM:

In the event that the Company is served with a notice for providing documents to a statutory authority or any litigation proceedings are commenced by or against the Company, the disposal of documents which are subject matter of such notice/litigation shall be suspended until the



matter is settled, resolved or disposed off. The Compliance Officer of the Company shall immediately inform all the employees of the Company about such suspension of disposal of documents.

9. COMMUNICATION AND DISSEMINATION OF THE POLICY:

For all new employees and directors, as part of induction programme, a copy of this Policy shall be handed over and explained, along with other HR related policies. For all existing employees and directors, the concerned heads of the department will apprise the respective employees reporting to them and a copy of this Policy shall be posted on the website of the Company.

10. SECURITY OF DOCUMENTS:

The Board shall ensure that all the documents shall be kept in a safe place in the Company premises. The Board may authorize a person for the security of documents, who shall be responsible for safe custody of documents and shall ensure compliance with this Policy.

11. REVIEW OF POLICY:

This Policy shall be subject to review of the Board, if necessary. Any amendments to this Policy shall be approved by the Chairman of the Board.

The Board of Directors can amend this Policy, as and when deemed fit. Any or all provisions of this Policy would be subject to amendment in accordance with the rules, regulations, notifications etc. on the subject as may be issued by relevant statutory authorities, from time to time. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities are not consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date.



**Documents / Record whose preservation shall be permanent in nature
Annexure - A**

A) Companies Act, 2013:

- Memorandum and Articles of Association as amended from time to time.
- Certificate of Incorporation
- Permanent Account Number (PAN) Card
- 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
- Register and Index of Members.
- 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 meeting conducted through Postal Ballots and video recordings.
- Resolutions passed by Circulation.
- Various Forms and returns filed with the Authorities.
- Audited Financial Statements.
- Register of Renewed and Duplicate Share Certificate
- Register of Transfers and Transmission of shares / Debentures and other securities
- Files relating to premises viz., Title Deeds/Lease Deeds of owned premises/ land and building, etc, and related registers and ledgers.
- Authorization/Licenses obtained from any statutory authority.

B) SEBI Merchant Banking Regulations:

- Certificate of Registration issued by SEBI.

C) 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.

D) Depositories Act:

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



E) Others:

- Register of Records and Documents destroyed.

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



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

Annexure – B

Following documents shall be preserved and maintained for a period of 8 years from the date of its event, unless specified under any other any Act or rules, for a longer duration:

A) Companies Act 1956 / Companies Act, 2013:

- Register of Buy-back of Securities from the date of completion of buy-back
- Register of Deposits
- Notices, Agenda and Notes to agenda and Attendance Register of the Board, Committees of the Board General Meetings and Postal Ballots.
- 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 Financial Statements including annual accounts, Directors' and Auditors' Report.
- Annual Returns together with the Annexures.
- Scrutinizer's Report on Postal Ballot and General Meetings
- Documents relating to appointment of Managerial Personnel.
- Dividend reconciliation statement till the time the dividend is transferred to IEPF.
- Correspondence with shareholders
- Postal Ballot forms
- Newspaper cuttings of notices of Board Meeting and Financial Results
- Investor meet presentations
- Notice of Interest by Directors and Key Managerial Personnel
- Return of declaration in respect of beneficial interest in any shares of the Company

B) SEBI Merchant Banking Regulations:

- Half-yearly reports.
- Orders, if any, passed by SEBI with respect to Merchant Banking activities.

C) 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.



D) Documents filed with the Stock Exchanges under SEBI Regulations:

- All disclosures and intimations filed under:
 - i) SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011.
 - ii) SEBI (Prohibition of Insider Trading) Regulations, 2015.
 - iii) All disclosures and intimations filed under SEBI (Share Based Employee Benefit) Regulation, 2014 and SEBI (Employee Stock Option Scheme and Stock Purchase Scheme) Guidelines 1999.

E) Accounts and Finance Records:

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

F) 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

ANNEXURE C

Other documents to be preserved for different time period

- All books and documents relating to the issue of share certificates, including the blank forms of share certificates - Not less than 30 years and in case of disputed cases, shall be preserved permanently
- All certificates surrendered to a company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters - may be destroyed after the expiry of 3 years from the date on which they are surrendered, under the authority of a resolution of the Board and in the presence of a person duly appointed by the Board in this behalf.
- Proof of sending draft and signed minutes - 3 years
- Proof of sending Agenda and Notes on Agenda - 3 years



- Proof of sending and delivery of the draft of the Resolution - 3 years
- safekeeping and marking the tape recording(s) or other electronic recording mechanism as part of the records of the company - It shall be preserved at least before the time of completion of audit of that particular year.