

## **TOUCHWOOD ENTERTAINMENT LIMITED**

### **POLICY FOR PRESERVATION OF DOCUMENTS**

The Securities and Exchange Board of India (SEBI) has issued the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR") which have come into force from 1st December 2015.

Regulation 9 of the aforesaid Regulations requires the Board of Directors of the Company to frame a Policy for Preservation of Documents ("Policy") classifying them into two categories:

- i. Documents whose preservation shall be permanent in nature; and
- ii. Documents to be preserved for not less than eight years.

The documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. The Company recognizes that all the documents, whether in physical or electronic mode, form 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.

Accordingly, the Board of Directors of Touchwood Entertainment Limited ("TEL" / "the Company") has adopted the Policy for Preservation of Documents.

### **APPLICABILITY AND MODES OF PRESERVATION:**

This Policy is applicable to all documents maintained in physical and electronic mode by the Company. The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything that endangers the content, authenticity, utility or accessibility of the documents.

The documents not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained.

### **DEFINITIONS:**

- a) "Act" means the Companies Act, 2013.
- b) "Applicable Law" means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA), The Institute of Company Secretaries of India (ICSI) and other professional bodies under which the preservation of documents has been prescribed.
- c) "Board" means the Board of the Directors of the Company.
- d) "Books of Accounts" includes records maintained in respect of –
  - i. all sums of money received and expended by the Company and matters in relation to which the receipts and expenditure take place

- a. All sales and purchases of goods and services by the Company
  - ii. The assets and liabilities of the Company; and
  - iii. The items of cost as may be prescribed under section 148 of the Act in case the Company belongs to any class of companies specified under that section.
- e) “Company” means Touchwood Entertainment Limited.
- f) “Documents” refers to papers, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, correspondences, challan 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.
- g) “Electronic Form” means any electronic device such as servers, computer, laptop, compact disc, floppy 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.
- h) “Maintenance” means keeping documents, either physically or in Electronic Form.
- i) “Preservation” means to keep in good order and to prevent from being altered, damaged or destroyed.
- j) “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.

#### **EFFECTIVE DATE AND POLICY ENFORCEMENT**

The above said Policy is approved by Board in its meeting held on 4<sup>th</sup> July, 2018 and shall be effective from date of the approval.

#### **ROLES & RESPONSIBILITIES:**

The respective Functional/ Departmental heads of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of operations falling under the charge of each of them, in terms of this Policy.

**DESTRUCTION OF DOCUMENTS:**

The documents specified in Annexure A which are not required to be maintained and preserved permanently, may be destroyed after the expiry of the specified retention period in such mode and under the instructions approved by the Functional/ Departmental Heads. Any deviation will be approved by the Chief Financial Officer.

**DISSEMINATION OF THE POLICY:**

The approved Policy shall be uploaded on the Company's website, [www.touchwood.in](http://www.touchwood.in).

**GENERAL:**

Notwithstanding anything contained in this policy, the Company shall ensure compliance 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.

**REVIEW OF POLICY:**

This Policy shall be subject to review, if necessary. Any change/amendments in Applicable Laws with regard to maintenance and preservation of documents and records shall be deemed to be covered in this Policy without any review. Any change/amendments to this Policy shall be approved by the Managing Director and Chief Financial Officer or Board of Directors.

**For Touchwood Entertainment Limited**

Sd/-  
**Manjit Singh**  
Managing Director

Sd/-  
**Dinesh Singla**  
Chief Financial Officer

## ANNEXURE A

<b>RECORDS AS PER COMPANIES ACT, 2013</b>		
<b>S.No.</b>	<b>Record Type</b>	<b>Preservation Period</b>
<b>1.</b>	Memorandum and Articles of Association	Permanent
<b>2.</b>	Certificate of Incorporation	Permanent
<b>3.</b>	Minutes of Board and Committee Meetings	Permanent
<b>4.</b>	Minutes of Shareholders' Meetings	Permanent
<b>5.</b>	Register and Index of Members	Permanent
<b>6.</b>	Agreements made by the Company with Stock Exchanges, Depositories, RTA etc.	Permanent
<b>7.</b>	Register of renewed and duplicate certificates	Permanent
<b>8.</b>	Register of contracts in which Directors are interested	Permanent
<b>9.</b>	Register of Directors, Managing Director, Manager and Secretary	Permanent
<b>10.</b>	Register of Directors' Shareholding	Permanent
<b>11.</b>	Register of Inter-corporate loans and investments	Permanent
<b>12.</b>	Register of transfer of shares	Permanent
<b>13.</b>	Register of Transmission of shares	Permanent
<b>14.</b>	Register of Charges as per Companies Act, 2013	Permanent
<b>15.</b>	Forms filed with Registrar of Companies (ROC)	Permanent
<b>16.</b>	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register	Permanent
<b>17.</b>	Policies of the Company framed under various regulations	Permanent
<b>18.</b>	Authorization / licenses obtained from any statutory authority	Permanent
<b>19.</b>	Resolutions passed by circulation	8 Financial Years
<b>20.</b>	Attendance Register – Board and Committee Meetings	8 Financial Years
<b>21.</b>	Notice and Agenda of the Board and Committee Meetings	8 Financial Years
<b>22.</b>	Notices pertaining to disclosure of Interest by the Directors	8 Financial Years
<b>23.</b>	Annual Returns	8 Financial Years
<b>24.</b>	Correspondence with shareholders	8 Financial Years
<b>25.</b>	Disclosures under SEBI – Substantial acquisition of shares and Takeovers, Regulations	8 Financial Years
<b>26.</b>	Disclosures under SEBI – Prohibition of Insider Trading Regulations	8 Financial Years
<b>27.</b>	Postal Ballot forms	8 Financial Years
<b>28.</b>	Scrutinizer's Reports on voting at General Meetings/ Postal Ballot	8 Financial Years
<b>29.</b>	Newspaper cuttings of notices of Board Meeting and Financial Results	8 Financial Years
<b>30.</b>	Investor meet presentations	8 Financial Years
<b>31.</b>	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013	8 Financial Years
<b>32.</b>	Disclosure/Return filled under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015	8 Financial Years
<b>33.</b>	Such other records as may be required under any law from time to time	-

<b>Accounts and Finance Records</b>		
<b>S.No.</b>	<b>Record Type</b>	<b>Preservation Period</b>
1.	Annual Audited Financial Statements	Permanent
2.	Books of Accounts, Ledgers & Vouchers	8 Financial Years
3.	Investment Records	8 Financial Years
4.	Engagement letters from Auditors	8 Financial Years

<b>Tax Records</b>		
<b>S. No.</b>	<b>Record Type</b>	<b>Preservation Period</b>
1.	Income Tax Returns, GST Returns , TDS Returns, PF & ESI Returns	8 Financial Years
2.	Documents, Challans and other details/correspondence related to GST, Income Tax & TDS	8 Financial Years