

## **POLICY ON PRESERVATION OF DOCUMENTS OF OMKAR SPECIALITY CHEMICALS LIMITED**

### **1. PURPOSE**

The Board of Directors (“Board”) of Omkar Speciality Chemicals Limited (“Company”) has adopted this Policy on Preservation of Documents (“Policy”) required as per Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”).

The objective of this Policy is to categorize documents which are to be preserved permanently and documents which are to be preserved for not less than 8 (Eight) years after completion of the relevant transactions, by the Company.

### **EFFECTIVE DATE**

This Policy shall be effective from December 1, 2015.

### **2. DEFINITIONS**

For this Policy, following terms shall have the meanings ascribed to them as under:

- i. “Books of Account” shall have the same meaning as defined under Section 2 (13) of the Companies Act, 2013 and any amendments thereto.
- ii. “Document” shall have the same meaning as defined under Section 2 (36) of the Companies Act, 2013 and any amendments thereto.
- iii. “Financial Statement” shall have the same meaning as defined under Section 2 (40) of the Companies Act, 2013 and any amendments thereto.

### **3. DOCUMENTS TO BE PRESERVED PERMANENTLY**

<b>SR. NO.</b>	<b>NATURE OF DOCUMENTS</b>
i.	All statutory records and documents required to be kept permanently by the Company as prescribed under the Companies Act, 2013 and other applicable laws, Rules and Regulations.
ii.	All licenses, registrations, approvals received by the Company under applicable statutes.
iii.	Trademark registrations, Copyright registrations, patent registrations and other intellectual property right registrations which are permanently assigned or licensed to the Company.

**4. DOCUMENTS TO BE PRESERVED FOR NOT LESS THAN 8 (EIGHT) YEARS AFTER COMPLETION OF RELEVANT TRANSACTIONS**

<b>SR. NO.</b>	<b>NATURE OF DOCUMENTS</b>
i.	All registers, records and documents required to be maintained for the statutory period prescribed under the Companies Act, 2013 and other applicable laws, Rules and Regulations.
ii.	Books of accounts, Financial Statements and other records connected thereto
iii.	Tax Returns and other filings made under the Income Tax Act and other applicable laws, rules and regulations.
iv.	All documents pertaining to litigations in courts and quasi-judicial bodies.
v.	All agreements, contracts etc. entered into with various parties.

**5. MODE OF PRESERVATION**

The Company may maintain the documents referred in Para 3 & 4 mentioned above, either in physical mode or in electronic mode or both for such period and in such manner as deemed appropriate.

**6. MANNER OF DESTROYING DOCUMENTS**

All the documents referred to in Para 4 above may be destroyed in the manner given below, after completion of the preservation period (if applicable).

Each Division shall maintain a Register of the Documents Disposed/ Destroyed, in format as given in Annexure I. It shall state in brief particulars of the documents destroyed, date of disposal/ destruction and the mode of destruction. All the entries made therein shall be authenticated by the concerned Division Head.

**7. AMENDMENT**

Any change in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors 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, and the decision of the Board in this respect shall be final and binding.

In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being 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 as laid down under such amendment(s), clarification(s), circular(s) etc.

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**ANNEXURE I**

**REGISTER OF THE DOCUMENTS DISPOSED/ DESTROYED**

<b>SR. NO.</b>	<b>PARTICULARS OF DOCUMENTS DESTROYED</b>	<b>DATE OF DESTRUCTION</b>	<b>MODE OF DESTRUCTION</b>	<b>SIGNATURE OF DIVISION HEAD</b>
1.				
2.				