

POLICY FOR PREVENTION OF DOCUMENTS

1. PREAMBLE :

Securities and Exchange Board of India has issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as ‘the Regulations’) vide notification dated 2nd September 2015 coming into effect from 1st December 2015. The said Regulations are in substitute of compliance requirement of listing agreements entered into with recognized Stock Exchanges in India in respect to listing of equity shares, debts and other securities. The Regulations inter alia provides in Regulation 9 for preservation of documents by classifying them in at least two categories as follows:

- (i) Documents whose preservation shall be permanent in nature;
- (ii) Documents with preservation period of not less than eight years after completion of the relevant transactions.

The said documents may be kept in electronic mode by a listed entity.

2. DEFINITIONS :

“**Board**” or “**Board of Directors**” means Board of Directors of the Company.

“**Company**” means Spectrogen Pharmachem Limited.

“**Documents**” means all papers, records, files, books etc., and the like as required to be maintained under any law or regulation for the time being in force.

“**Electronic Form**” with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device.

“**Financial Year**” shall have the same meaning as assigned to it under Section 2(41) of the Companies Act, 2013.

“**Key Managerial Personnel**” or “**KMP**” shall have the same meaning as assigned to it under Section 2(51) of the Companies Act, 2013.

“**Regulation**” or “**Listing Regulation**” means the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended or re-enacted from time to time.

“SEBI” means Securities and Exchange Board of India constituted under SEBI Act 1992 or similar authority.

The words importing the singular include the plural and vice versa and pronouns importing a gender include each of the masculine, feminine and neuter genders and shall be interpreted in the wide sense in spirit of this Policy.

3. CLASSIFICATION OF DOCUMENTS:

Documents and Records of the Company required to be preserved under the Regulations shall be classified in the following two categories as below:

- (i) “Documents to be preserved permanently” and
- (ii) “Documents to be preserved for not less than eight years”.

The above-mentioned documents can be preserved in electronic or physical mode. Accordingly, the Company has classified the preservation of documents to be done in the following manner:

- (a) documents that needs to be preserved and retained permanently;
- (b) documents that needs to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or SEBI (LODR) Regulations;

An indicative list of the Documents and the time-frame of their preservation is provided in Annexure- I

4. DESTRUCTION OF RECORDS:

- The records/documents which are preserved shall be reviewed every year and those records which are due for disposal shall be identified.
- At the end of the minimum period of retention, documents shall be destroyed unless they are required for any litigation, audit or similar activity.
- Destruction means that neither the organization nor any other party shall be able to access the document or part of it.



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- If the organization is involved or is reasonably anticipated to be involved in any litigation, audit or similar activity by statutory or regulatory bodies, then destruction of records may be kept on hold temporarily.

5. ARCHIVAL POLICY:

Any disclosure of events or information which have been submitted by the Company to the Stock Exchanges under Regulation 30(8) of the Regulations will be available on the website of the Company for a period of 5 years from the date of its disclosure and shall there after be archived from the website of the Company for a period of 3 years.