

OMKAR OVERSEAS LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

1. Preface

The Board of Directors (the “Board”) of Omkar Overseas Limited (the “Company”) has approved the following Policy (“The Policy”) of the Company for preservation of Documents /Records maintained by the Company either in Physical Mode or Electronic Mode (hereinafter referred to as “the Documents”). This Policy has been formulated in accordance with the Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

2. Purpose of the Policy

The purpose of this Policy is to ensure that the all the necessary documents and records of the Company are adequately protected and preserved as per the statutory requirements and to ensure that the records of the Company which are no longer needed or are of no value are discarded after following the due process for discarding the same. This Policy is also for the purpose of aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records which are required to be maintained as per the applicable statutory and regulatory requirements.

3. Administration

Attached as **Annexure A** is a Documents Preservation Schedule that is approved as the Initial Schedule for maintenance, preservation and disposal of the Documents. The Company may preserve the Documents in electronic mode. The Compliance Officer of the Company, (the Administrator) shall be in-charge of administration of this Policy and the implementation process and procedures to ensure that Documents Preservation Schedule is followed. The Administrator is also authorised to make modifications to the Documents Preservation Schedule from time to time to ensure that it is in compliance with local, State and Central Laws and monitor compliance with this Policy.

4. Procedure for disposal of Documents

The Documents of the Company which are no longer required as per the time schedule prescribed in the Annexure A may be destroyed. The Compliance Officer may direct Employees in charge from time to time to destroy the Documents which are no longer required as per the Documents Preservation Schedule given under Annexure A. The details of the Documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the Documents in the format prescribed at **Annexure B**.

5. Suspension of Documents disposal in the event of Litigation or Claims

In the event the Company is served with any Notice for documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, than the disposal of documents which are subject matter of Notice/Litigation, etc. shall be suspended till such time the matter is settled or resolved or disposed of. The Administrator shall immediately inform all Employees of the Company for suspension of further disposal of Documents.

6. Communication of this Policy

For all new Employees and Directors, a copy of this Policy shall be handed over as a part of the joining documentation, along with other HR related policies. For all existing Employees and Directors, a copy of this Policy shall be handed over within one month of the adoption of this Policy by the Board of Directors of the Company. This Policy shall also be posted on the web-site of the Company.

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.

ANNEXURE A – DOCUMENTS PRESERVATION SCHEDULE

The Documents Preservation Schedule is organised as follows:

Section Topic

- A. Corporate Records
- B. Accounts and Finance
- C. Tax Records
- D. Legal Files and papers
- E. Property Records
- F. Projects Records
- G. Personnel Records

| A: Corporate Records | | |
|--------------------------------------|--|--|
| Sr. No. | Record Type | Preservation period |
| Documents to be retained permanently | | |
| 1 | Common Seal | Permanent |
| 2 | Minutes Books of Board, General Meetings and Committees Meetings | Permanent |
| 3 | Statutory Registers | Permanent |
| 4 | License and Permissions | Permanent |
| 5 | Statutory Forms except for routine compliance | Permanent |
| 6 | Register of Members | Permanent |
| 7 | Index of Members | Permanent |
| Miscellaneous | | |
| 8 | Annual Returns | 8 years from the filing with the Ministry of Corporate Affairs |
| 9 | Board Agenda and supporting documents | 8 years |
| 10 | Attendance Register | 8 years |
| 11 | Office copies of Notice of General Meeting and related papers | 8 years |
| 12 | Office copies of Notice of Board Meeting / Committee Meeting, Agenda, Notes on Agenda and other related papers | 8 years |
| Miscellaneous | | |
| 13 | Register of Debenture-holders, if any | 15 years after the redemption of debentures |
| 14 | Index of debenture-holders, if any | 15 years after the redemption of Debentures |

| B: Accounts and Finance | | |
|--|---|--|
| Sr. No. | Record Type | Preservation period |
| Documents to be retained permanently | | |
| 1 | Annual Audit Reports and Financial Statements | Permanent |
| Documents to be retained for a minimum period of 8 years | | |
| 2 | Books of Accounts, Ledgers and Vouchers | 8 years from the end of Financial Year or completion of assessment under Income Tax whichever is later |
| 3 | Bank Statements | 8 years |
| 4 | Investment Records | 8 years |
| Miscellaneous | | |
| 5 | General Correspondence | 3 years |

| C: Tax Records | | |
|--------------------------------------|-------------------------------------|---------------------|
| Sr. No. | Record Type | Preservation period |
| Documents to be retained permanently | | |
| 1 | Tax Exemption and Related documents | Permanent |

| | | |
|--|----------------------------------|--|
| 2 | Tax Bills, receipts and payments | Permanent |
| Documents to be retained for a minimum period of 8 years | | |
| 3 | Tax Deducted at Source Records | 8 years from the end of Financial Year or completion of assessment under the applicable law is over whichever is later |
| 4 | Income Tax papers | 8 years from the end of Financial Year or completion of assessment under Income Tax whichever is later |
| 5 | Service Tax papers | 8 years from the end of Financial Year or completion of assessment under Service Tax whichever is later |

D: Legal Files and Records

| Sr. No. | Record Type | Preservation period |
|--|--|--|
| Documents to be retained permanently | | |
| 1 | Court Orders | Permanent |
| Documents to be retained for a minimum period of 8 years | | |
| 2 | Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract and other supportive documentation) | 8 years after termination or expiration of contracts |
| Miscellaneous | | |
| 3 | Legal Memoranda and Opinions including subject matter files | 3 years after the close of matter |
| 4 | Litigation files | 3 year after close of the Litigations |

E: Property Records

| Sr. No. | Record Type | Preservation period |
|--------------------------------------|---|---------------------|
| Documents to be retained permanently | | |
| 1 | Original Purchase and Sale Agreement | Permanent |
| 2 | Property Card, Index II, Ownership records issued by Government Authority | Permanent |
| 3 | Property Insurance | Permanent |

F: Project

| Sr. No. | Record Type | Preservation period |
|--------------------------------------|---|---------------------|
| Documents to be retained permanently | | |
| 1 | Project Documents and Related correspondence (including any proposal of the Project and its approval) | Permanent |

G: Personnel Records

| Sr. No. | Record Type | Preservation period |
|---------|-------------|---------------------|
|---------|-------------|---------------------|

| Documents to be retained permanently | | |
|--|---|--------------------------|
| 1 | Payroll Registers | Permanent |
| 2 | Bonus, Gratuity and other Statutory Records | Permanent |
| Documents to be retained for a minimum period of 8 years | | |
| 3 | Time office Records and Leave Cards | 8 years |
| 4 | Unclaimed Wages Records | 8 years |
| 5 | Employees Information Records | 8 years after separation |
| Miscellaneous | | |
| 6 | Employees Medical Record | 3 years after separation |

ANNXURE-B

| Sr. No. | Particulars of documents destroyed | Date and mode of destruction with the initials of Secretary or other authorised person |
|---------|------------------------------------|--|
| | | |
| | | |
| | | |
| | | |
| | | |