



POLICY ON PRESERVATION OF RECORDS

Under Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

SKY GOLD AND DIAMONDS LIMITED

(Formerly Known as Sky Gold Limited)

CIN: L36911MH2008PLC181989

Registered & Corporate Office:

Plot No. D-222/2 TTC, MIDC Shirawane, Thane, Maharashtra, 400706

POLICY ON PRESERVATION OF RECORDS

1. PREAMBLE

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, requires every Listed Company to formulate a Policy on preservation of documents. During the course of business, the Company generates several records either in physical or in electronic modes, most of the records are useful for a shorter span of time, hence such records are kept for a definite period of time, but some records may be needed to be kept permanently during the lifetime of the organization. In order to preserve such records, the Company needs to implement a well-considered, well-documented plan to ensure that they remain trustworthy and useful over a period of time.

2. SCOPE:

This policy shall cover all business records of the Company, including written, printed and recorded matter and electronic forms of records. The policy ensures that the Company maintains both physical and electronic records/ documents preserved for such minimum period as required by the law for the time being in force. All records must be kept, keeping in mind the confidentiality and nature of the documents.

3. DEFINITIONS

- (a) **Applicable Law:** "Applicable Law" means any law, rules, regulations, circulars, guidelines or standards applicable on the Company under which any guideline / provision with regard to the preservation of the Documents has been prescribed.
- (b) **Document(s):** "Document(s)" refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record (including required under or in order to comply with the requirements of any Applicable Law) maintained on paper or in Electronic Form and does not include multiple or identical copies.
- (c) **Electronic Form:** "Electronic Form" means maintenance of documents in any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, 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.
- (d) **Preservation:** "Preservation" means to keep in good order and to prevent from being altered, damaged or destroyed.

4. PRESERVATION OF DOCUMENTS / RECORDS

- I. All statutory records required to be maintained under any applicable law/ or under any directions or instructions from any statutory or Regulatory authority shall be preserved for the period, if any, prescribed there under.
- II. All Documents for conducting business of the company should preserved permanently as per **Annexure A.**
- III. All documents shall be preserved for a minimum period of eight years from the date of disposal of the matter as per **Annexure B.**
- IV. Documents, in respect of which no minimum maintenance timeline is stipulated under any of the law shall be preserved for a period of eight years.

5. CUSTODY OF DOCUMENTS

- a) All documents shall be under the proper custody of concerned functional head(s) or such other officer or employee as assigned by him.
- b) All confidential documents should be kept under lock.
- c) All Digital records/ scanned copies of physical records may be stored or preserved in such servers in the control of System Administer or any cloud-based servers as may deem fit by the functional heads, which can be retrieved at any time during the preservation period. An employee, who seeks relieve from the company, shall transfer all digital records in his/her control to System Administrator before relieving him/her from the service of the company subject to the satisfaction of concerned functional heads.

6. DISPOSAL AND DESTRUCTION OF RECORDS

- (i). All physical records not required to preserved permanently under any law for the time being in force may be either destroyed or converted to electronic format, after the minimum preservation period of eight years subject to the discretion of the functional heads. All electronic records shall be preserved permanently.
- (ii). The Company shall maintain a registers wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by concerned functional heads or such other person as may be authorized by the Board for the purpose.

7. DISCLOSURE:

This Policy will be communicated to all employees and other concerned persons of the Company and be disclosed on the Company's website at www.skygold.co.in

8. REVIEW OF THE POLICY

The Board shall review Policy periodically. However, all such amendments will be subject to applicable laws, rules and regulations, from time to time.

Annexure-A

Documents whose preservation shall be permanent in nature

Sl. No.	Nature of Documents
1.	Certificates of Registration
2.	Licenses & Statutory Approvals
3.	Statutory Register under the applicable laws
4.	Audited Financial Statements
5.	Minutes of General Meetings and Board Meetings.
6.	Minutes of Various Committee Meetings.
7.	Material Agreements and Contracts.
8.	Major orders issued by Courts, Statutory Bodies and any Judicial or administrative Authorities .
9.	Memorandum & Articles of Association
10.	Incorporation Documents
11.	Legal Opinions
12.	Property Deeds
13.	Intellectual Property Documents
14.	Any other documents as may be required to be maintained permanently in terms of applicable law and preserved.

Annexure -B

Documents with preservation period of not less than eight years from the date of completion of events/transactions.

Sl. No.	Nature of Documents
1.	Books of Accounts
2.	Annual Returns
3.	Personnel Documents.
4.	Insurance Policies/Claims under various policies
5.	Correspondence with Statutory Bodies/Shareholders.
6.	Any other documents as may be required to be maintained in terms of applicable law and preserved