



Policy on Preservation of Documents

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Newgen Software Technologies Ltd.

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Revision History			
Release Date <i>(DD-MM-YY)</i>	Revision No.	Changes Summary <i>(Mention Sections Affected)</i>	Approved By <i>(Designation)</i>
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1. Objective:

Newgen Software Technologies Limited is obligated to frame a policy for preservation of documents in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this context, the Board of Directors of Newgen at its meeting held on 14th June, 2017 has framed and approved this Policy for preservation of documents.

The objective of the policy is to classify the documents, records and register of the Company in at least two categories i.e.

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

2. Definition:

- **Act** shall mean the Companies Act, 2013 and the Rules framed thereunder, including any modifications, clarifications, circulars or re-enactment thereof.
- **Board** means the Board of Directors of Newgen Software Technologies Limited as constituted from time to time.
- **Company** means "Newgen Software Technologies Limited or "Newgen Software"
- **Documents** refers to papers, notes, agreements, registration certificates/ License, files, books, declarations, correspondence, minutes, registers, Board/ Board Committee meeting related papers and or any other records required to be maintained under any law or regulation for the time being in force and includes documents in physical as well as electronic forms.
- **Electronics Records** means the electronics record as defined under Information Technologies Act, 2000.
- **Electronic forms** means on any electronic device such as computer, laptop compact disc, pen drive, space on electronic cloud, or any other form of storage and retrieval device as considered feasible.
- **Listing Regulations** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- **Preservation** means to keep in good order and to prevent from being altered, damage or destroyed.
- Any other word(s) included in this policy and not defined herein shall have the same meaning as defined under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy Description/Guidelines:

3.1. For Company

A.Maintenance and Monitoring

1. The Company shall preserve all its documents as per requirement and provisions of the Companies Act, 2013, and Rules made thereto, secretarial standards, SEBI/Listing regulations and other laws and rules as may be applicable for the time being in force. The applicable provisions of laws, rules and regulations with regards to electronics maintenance of documents shall be adhered to.
2. All the documents and records shall be maintained as per the prescribed formats, if any, under the applicable laws, rules and regulation for the time being in force.

3. The documents of the company shall be classified in the following categories:

a) **Category A** : The documents of a permanent in nature (Listed in Annexure-1)

Documents in this category shall be maintained and preserved permanently by the Company. Any modifications, amendments, additions, deletions in these documents shall also be preserved permanently.

b) **Category B** : The documents to be maintained and preserved for a time period of not less than eight years after completion of the relevant transactions (Listed in Annexure-2):

Documents in this category shall be preserved by the Company for a term of eight years after completion of the relevant transactions. Any modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

c) **Category C**: General documents:

In addition to the documents mentioned in Category 'A' and 'B' above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the existing Rules/ Procedures/ Practices of the Company or as per the applicable Statutory/ Regulatory provisions in this regard.

B. Disposal and Destruction of Documents

Documents related to secretarial record under companies Act and SEBI falls under categories A and B shall be destroyed with the approval of the Board of Directors or Audit Committee.

This applies to both Physical and Electronic Documents

C. General

1. Notwithstanding anything contained in this policy, the Company shall ensure compliance with any additional requirements as may be prescribed in respect of preservation or maintenance of documents, 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.
2. In the event of any conflict between the provisions of this Policy and of the Act or Listing Regulations or any other statutory enactments, rules, the provisions of such Act or Listing Agreement or statutory enactments, rules shall prevail over this Policy. Any subsequent amendment / modification in the Listing Regulations, Act and/or applicable laws in this regard shall automatically apply to this Policy.

3.2. For Department/Function Head:

A. Maintenance, Preservation and Monitoring

The respective Department / Functional Head of the Company shall be responsible

for maintenance and preservation of documents in terms of this policy, in respect of the areas of operations falling under their respective charge.

B. Disposal and Destruction of Documents

After the expiry of the retention period as stated in this policy, the preserved documents may be destroyed if so decided by the respective Department/ Functional Head. Destruction of documents as a normal administration practice shall be followed for the records which are duplicate/unimportant/ irrelevant.

3.3. Effective Date:

This policy is effective from the date of the approval of the Board of Directors i.e. 14th June, 2017.

3.4. Amendment to the Policy:

This policy can be amended, modified or revised anytime with the approval of Board of Directors or Audit Committee of the Board.

Annexure 1

Category A: Documents whose preservation shall be permanent in nature.

S. No.	Nature of Document(s)
1	Certificates of Incorporation/ Certificates/ Licenses obtained from any statutory authority.
3	Memorandum of Association and Articles of Association as originally filed and updated from time to time
4	Documents and information as originally filed with RoC for Incorporation of the Company.
5	Agreements made by the Company with the Stock Exchanges, Depositories, etc.
6	Annual reports of the Company
7	Minutes of the Board Meetings/ Minutes of meeting of Committees of the Board
8	Minutes of Annual General Meeting/ Extra-ordinary General Meetings
9	Statutory Registers required under applicable laws.
10	Material Agreements/ Contracts
11	Orders issued by Courts/Statutory bodies
12	Investment Documents/proofs including certificates etc.
13	Any other document as may be required to be maintained permanently in terms of applicable law(s) from time to time.

Annexure 2**Category B: Documents to be maintained and preserved for a time period of not less than eight years after completion of the relevant transactions.**

S. No.	Nature of Document(s)
1.	Books of Accounts
2.	Annual financial statements including annual accounts, directors' report, auditors' report
3.	Copies of Notices, Agenda papers for meetings of the Board and Committees and General Meetings thereof along-with Notes on Agenda and other related / supporting documents
4.	Forms and returns filed with MCA / RBI or with any other statutory authority including income Tax, SEBI, etc.
5.	Non-Statutory Registers/Documents
6.	Documents relating to Court cases / CBI cases / Police cases / Civil Suits/ Labour Court Cases / Arbitration cases etc.
7.	Instruments creating / modifying / satisfying the charge
8.	Insurance Policies/ Claims under various policies
9.	All consents, notices, disclosures received from the directors and KMPs along with any amendment thereto
10.	Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time.