

POLICY ON PRESERVATION OF DOCUMENTS
OF
CASPIAN CORPORATE SERVICES LIMITED
(FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

1. PREFACE:

This policy is formulated in pursuance of Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("Listing Regulations") as may be amended from time to time.

2. PURPOSE OF POLICY:

This policy on preservation of documents will ensure safe-keeping of records, safeguard of the documents from any tampering or disposal etc. and 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 handling the documents efficiently, 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. SCOPE OF THE POLICY:

This policy categorizes the records that will be preserved indefinitely without any time limit and the records that will be preserved for specified period of time and outlines responsibilities to create, maintain and lawfully dispose of the records. It endorses the preservation of records in the Company's Archives.

4. DEFINITIONS:

1. "Act" means the Companies Act, 2013.
2. "Applicable Law" means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India or such other statutory laws/regulations as applicable under which the preservation of the Documents has been prescribed.

POLICY ON PRESERVATION OF DOCUMENTS

OF

CASPIAN CORPORATE SERVICES LIMITED (FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

3. **“Authorized Person”** means head of respective departments or functional heads for the time being.
4. **“Company”** means **“CASPIAN CORPORATE SERVICES LIMITED (Formerly known as Intellivate Capital Advisors Limited)”**;
5. **“Board”** means the Board of Directors of the Company;
6. **“Key Managerial Personnel”** means Managing Director, Chief Executive Officer (CEO), Chief Finance Officer (CFO) and Company Secretary of the Company;
7. **“Listing Regulations”** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
8. **“Policy”** means this Policy of Preservation of Documents of the Company;
9. **“Record”** in relation to this policy includes
 - a. ‘Books and papers’ as defined in clause 12 of section 2 of the Companies Act, 2013;
 - b. ‘Books of accounts’ as defined in clause 13 of section 2 of the Companies Act, 2013;
 - c. ‘Documents’ as defined in clause 36 of section 2 of the Companies Act, 2013;
 - d. ‘Registers’ as defined in clause 74 of section 2 of the Companies Act, 2013.
10. **“Document(s)”** refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.
11. **“Electronic Record(s)”** means the electronic record as defined under clause (t) of sub section of section 2 of the Information Technology Act, 2000.

POLICY ON PRESERVATION OF DOCUMENTS

OF

CASPIAN CORPORATE SERVICES LIMITED (FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

12. **“Electronic Form”** means 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.
13. **“Maintenance”** means keeping Documents, either physically or in Electronic Form.
14. **“Preservation”** means to keep in good order and to prevent from being altered, damaged or disposed or shall also be capable of being archived or retrieved.

Any other term not defined herein shall have the same meaning as ascribed to it under the Companies Act, 2013, Listing Agreement, Listing Regulations framed by the Securities Exchange Board of India or any other relevant regulation/legislation applicable to the Company.

5. **OBJECTIVE OF THE POLICY:**

This Policy mechanism provides the comprehensive framework for preservation of documents for a specified period of time to achieve the following objectives:

- a) Effective corporate governance and risk management;
- b) Effective information management to support the work of the administrations and provision of continued access to it at times when needed;
- c) Systematic disposal/destruction of Company’s non-current records that have outlived their administrative usefulness.
- d) Identification of the Company’s records that are of continuing administrative and historical value to warrant their transfer to and preservation in the Company’s Archives.

6. **CLASSIFICATION OF RECORDS & DOCUMENTS:**

Based on the requirement & for the purpose of achieving the above objectives and effective management, the period for which the records of the Company shall be maintained have been classified into two categories:

POLICY ON PRESERVATION OF DOCUMENTS

OF

CASPIAN CORPORATE SERVICES LIMITED (FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

1. The documents of a permanent nature (listed in **Annexure 1**) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time;

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

2. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in **Annexure-2**) shall be preserved by the Company for a term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time;

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years;

Provided further that the Company may keep the documents as specified above in an electronic mode.

While prescribing different time periods for preservation of records, the following aspects have been taken into account:

- (a) Compliance with statutory and regulatory requirements.
- (b) Requirements of SEBI/RBI/MCA officials to have access to certain records.
- (c) Requirements of internal and external auditors to have access to certain records.

The documents or records not covered by this Policy shall be maintained by the Company for the time period specified for their preservation under any statute or regulation, for the time being in force.

This Policy applies to the records & documents maintained by the Company in any format or medium.

POLICY ON PRESERVATION OF DOCUMENTS
OF
CASPIAN CORPORATE SERVICES LIMITED
(FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

7. LOCATION OF RECORDS:

As mandated by the Companies Act, 2013 or under any other statute, certain records shall be located at the registered office of the Company. The records for which no specific place has been specified under any statute may be maintained at the corporate office of the Company or at any other place as may be, decided by the officers of the Company considering their utilization and usefulness.

8. AUTHORITY AND RESPONSIBILITY:

Directors of the Company shall be responsible to deal with the records according to the time frame prescribed in the Policy for their preservation.

The respective Departmental Heads of the Company shall be responsible for maintenance, preservation and disposal of documents in respect of the areas of operations falling under the charge of each of them, in terms of this policy.

9. MODES OF PRESERVATION:

1. The Documents may be preserved in
 - a. Physical form or
 - b. Electronic Form.
2. The officer of the Company required to preserve the Document shall be Authorized Person who is generally expected to observe the compliance of requirements of Applicable Law.
3. The preservation of Documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.
4. The preserved Documents must be accessible at all reasonable times. Access may be controlled by Authorized Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

POLICY ON PRESERVATION OF DOCUMENTS
OF
CASPIAN CORPORATE SERVICES LIMITED
(FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

10. CUSTODY OF THE DOCUMENTS:

Subject to the Applicable Law, the custody of the Documents shall be with the Authorized Person. Where the Authorized Person tenders resignation or is transferred from one location of the Company to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, or Company Disc, other storage devices or such other Documents and devices in his possession under the Policy to the person who has taken charge of department head.

11. AUTHORITY FOR APPROVAL OF POLICY:

The Board shall have the authority for approval of this policy in pursuance to the Regulations. This authority has been granted *via* the Regulations.

12. AUTHORITY TO MAKE ALTERATIONS TO THE POLICY:

The Board is authorized to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be in consonance with the provisions of the Acts and Regulations.

13. DISPOSAL OF DOCUMENTS:

1. Destruction as a normal administrative practice usually occurs because the records are duplicated, unimportant or for short term use only. This applies to both Physical and Electronic Documents.
2. The temporary Documents, excluding the Current Document(s) shall be disposed after the relevant or prescribed period, by the Authorized Person in whose custody the Documents are stored, after the prior approval of the Board or any other authority as required under the Applicable Law pursuant to which the Documents have been preserved. The categories of Documents may be disposed as normal administrative practices are listed in Annexure 2.

POLICY ON PRESERVATION OF DOCUMENTS

OF

CASPIAN CORPORATE SERVICES LIMITED (FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

3. A register of the Documents disposed shall also be maintained. It shall state the brief particulars of the Documents disposed, date of approval for disposal of records, date of disposal/destruction and the mode of destruction.
4. The entries in the register shall be authenticated by the Authorized Person.

The format of the register shall be in accordance with Annexure 3.

14. AUTHENTICITY:

Where a Document is being maintained both in physical form and in Electronic form, the authenticity with reference to the physical form should be considered for every purpose.

15. INTERPRETATION:

In any circumstance where the terms of this policy differ from any existing or newly enacted law, rule, Regulation or standard governing the Company, the law, rule, Regulation or standard will take precedence over these policies and procedures until such time as this policy is changed to conform to the law, rule, Regulation or standard.

16. RECORD APPRAISAL:

The Company shall at regular intervals carry out the appraisal of the records & documents preserved as per this Policy. The purpose of the appraisal process shall be to ensure that the records & documents are examined at the appropriate time to determine (i) whether or not they are worthy of archival preservation; (ii) whether they need to be retained for a longer period as they are still in use; or (iii) whether they should be disposed. The appraisal of records shall be undertaken only after the approval of the key managerial personnel.

17. COMMUNICATION:

Copy of this policy duly approved by the Board shall be circulated among all the respective department heads of the Company for their necessary action. The new

POLICY ON PRESERVATION OF DOCUMENTS

OF

CASPIAN CORPORATE SERVICES LIMITED

(FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

employees shall be informed about the policy by the Human Resource and Administration department. This policy as amended from time to time shall be made available at the notice board of the Company for all the employees, whether existing or new.

POLICY ON PRESERVATION OF DOCUMENTS

OF

CASPIAN CORPORATE SERVICES LIMITED
(FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

ANNEXURE – 1

Records to be preserved permanently

Item No.	Records/Documents
1.	Certificate of Incorporation
2.	Certificate for Commencement of Business
3.	Memorandum and Articles of Association
4.	Agreements made by the Company with Stock Exchanges, Depositories, etc.
5.	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
6.	Register and Index of Members, debenture-holders, or other security holders, if any
7.	Register of Contracts as per Companies Act, 2013
8.	Register of Charges as per Companies Act, 2013
9.	Register of Investments as per Companies Act, 2013
10.	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
11.	Authorization / licenses obtained from any statutory authorities
12.	Policies of the Company framed under various regulations
13.	Register of disposal of records
14.	Certificates obtained from various statutory authorities
15.	Such other records as may be required under any law from time to time

POLICY ON PRESERVATION OF DOCUMENTS
OF
CASPIAN CORPORATE SERVICES LIMITED
(FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

ANNEXURE – 2
Records to be preserved for minimum period of eight years

Item No.	Record/Documents
2.	Register of Inter Corporate Loans and Investments as per the Companies Act, 2013
3.	Annual Returns as per Companies Act, 2013
4.	Register of Deposits as per Companies Act, 2013
5.	Register of Allotment (from the date of each allotment) as per Companies Act, 2013
6.	Annual financial statements including: - Annual accounts - Director's report - Auditor's report including Secretarial Auditor's report / Cost Auditor's Report
7.	Vouchers / Voucher register and books of accounts as defined under sub-section 13 of section 2 of the Companies Act, 2013
8.	Income Tax Returns filed under Income Tax Act, 1961
9.	All notices in form MBP – 1 received from Directors and KMPs alongwith any amendment thereto.
10.	Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013
11.	Copy of newspaper advertisement or publications
12.	Records relating to Court Cases / CBI Cases / Police Cases/ Civil Suits/ Labour Court Cases/ Arbitration Cases.
13.	Compliance Reports received from any statutory authority
14.	Correspondences made with any statutory authority
15.	Register of Powers of Attorney, if any
16.	Forms and returns filed with RBI/MCA or with any other statutory authority

POLICY ON PRESERVATION OF DOCUMENTS
OF
CASPIAN CORPORATE SERVICES LIMITED
(FORMERLY KNOWN AS INTELLIVATE CAPITAL ADVISORS LIMITED)

ANNEXURE – 3
Register of the Documents Disposed/Destroyed

Item No.	Brief Particulars of The Documents Disposal	Date of approval for disposal of records	Date of Disposal/ Disposal	Mode of Disposal	Whether archived electronically or not