

**SPECIALITY RESTAURANTS LIMITED**  
**POLICY FOR THE PRESERVATION OF DOCUMENTS**

**1. Preamble:**

The Securities and Exchange Board of India (“SEBI”) has notified the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Listing Regulations”) on September 2, 2015, which will come into effect from December 1, 2015.

In terms of Regulation 9 of the Listing Regulations 2015, the Company has to frame a policy for the preservation of documents, approved by its Board of Directors (the “Board”), classifying the documents under the following two categories: (i) documents whose preservation shall be permanent in nature; and (ii) documents with a preservation period of not less than eight years after completion of the relevant transaction.

In order to comply with the above requirements, Speciality Restaurants Limited (“the Company”) has formulated this policy for the preservation of documents/records maintained by the Company in physical mode or electronic mode (the “Policy”).

**2. Objective:**

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

**3. Classification of Documents:**

In accordance with the Listing Regulations, documents shall be classified in the following categories:

- a) Documents whose preservation shall be permanent in nature; and
- b) Documents with a preservation period of not less than eight years after completion of the relevant transaction (“Temporary Documents”).

All documents of the Company shall be preserved in accordance with this policy. Any change in the governing laws affecting the change in period of preservation of documents shall prevail over this policy.

**4. Duration of Preservation of Documents / records:**

The minimum retention requirements for the Company’s documents are provided under Annexure A of this Policy.

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**5. Custody of Documents:**

All employees, in the grade of Manager and above shall be responsible for the custody of the documents handled by them and their reportees and should ensure compliance with this policy.

**6. Procedure for disposal of documents:**

Temporary Documents may be destroyed after completion of the preservation period. The Compliance Officer (the “Administrator”) may direct the employees who are in charge, from time to time, to destroy the documents which are no longer required as per the Annexure B. A register of the documents disposed off / destroyed shall be maintained effective 1<sup>st</sup> December, 2015. It shall state the brief particulars of the documents destroyed, date of disposal/destruction and the mode of destruction. The entries in the register shall be authenticated by a person authorised by the Company. The format of the register has to be in accordance with Annexure B.

**7. Suspension of disposal of documents in the event of litigation or claims:**

In the event that the Company is served with a Notice for providing documents from a statutory authority or any litigation proceedings are commenced by or against the Company, the disposal of documents which are the subject matter of such notice/litigation shall be suspended until the matter is settled, resolved or disposed off. The Administrator shall immediately inform all the employees of the Company about such suspension of disposal of documents.

**8. Communication of this Policy:**

Policy shall be explained to all new employees and directors as a part of the induction programme along with other HR related policies. For all the existing employees/directors of the Company, the concerned heads of the department will apprise the respective employees reporting to them.

**9. Amendments to the Policy:**

The Policy shall be reviewed periodically by the senior management and amendments effected to subject to approval of the Board if and when practical difficulties are encountered. However all such amendments are subject to applicable laws, rules and regulations to the Company from time to time.

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**ANNEXURE- A- RETENTION SCHEDULE**

Sr. No.	Record Category	Record Type	Minimum Retention Requirement
1.	Board Meeting & Committee Meeting Records	1. Board Resolutions 2. Committee Resolutions 3. Board Minutes 4. Committee Minutes 5. Adopted Policies/Code 6. Attendance Registers 7. Other Miscellaneous reports/ records	Permanent
		1. Agenda 2. Internal Audit Reports 3. Disclosure of Interests	8 years from the end of the financial year to which it relates
2.	General Meeting Records	a. Register and Index of Members. b. Minutes c. Attendance Register	Permanent
3.	Other Secretarial Records	1. Incorporation/Conversion certificates. 2. Memorandum and Articles of Association 3. Common Seal 4. Annual Reports 5. Various Statutory Registers pursuant to the Companies Act, 1956 and Companies Act, 2013 6. Share Transfer, transmission etc correspondences with the Registrar and Share Transfer Agent 7. Correspondence with Statutory Bodies	Permanent
		Non-statutory Registers under the Companies Act, 1956 and/or Companies Act, 2013	8 years from the Financial Year in which the latest entry is made.
		Correspondences with the shareholders	8 years from the date the date the complaint is resolved
		Copies of all annual returns – alongwith certificates & documents required to be annexed thereto.	8 years from the date of filing with the Registrar
4.	SEBI & Stock Exchange Records	1. Correspondences with Statutory Bodies. 2. Quarterly/Annual/Non-Quarterly/ Others-Compliances submitted	Permanent



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Sr. No.	Record Category	Record Type	Minimum Retention Requirement
		from time to time 3. Listing Agreement(s) 4. Disclosure in Newspapers	
5.	RBI Records	Forms, Statutory Returns/Reports, etc.	Permanent
		Correspondences with Statutory Bodies	8 years after completion of the transactions
6.	Insurance Records	1. Insurance Policy Execution/ Renewal Certificate 2. Insurance Claims under various Policies	8 years from lapse of the Policy/Settlement of the Claim
7.	Contracts/ Agreements/ Purchase Orders/ Maintenance contracts, etc.	1. Renewal 2. Modification/Amendment 3. Termination of Contracts/ Agreements/Purchase Orders	8 years from termination of Contracts/Agreement/Completion of purchase
8.	Licences obtained from various statutory authorities	1. All Licences/Permits 2. Renewal Licences	Permanent
9.	Property Records	1. Agreement/Contracts 2. Documents relating to acquisition and sale of Property	Permanent
10.	Legal	Correspondence with Courts/other Statutory bodies regarding any petition/case/suit etc.	Permanent
11.	All confidential Agreements of Non-disclosure	1. Confidentiality Agreements 2. Non-Disclosure Agreements	Permanent
12.	Personnel Records	Official Personnel Files of Active Employees	To be retained during active employment
		Official Personnel Files of inactive Employees	8 years from the date of termination of employment
13.	Labour Law records	1. Registration/Renewal Certificates under various labour laws 2. Maintenance of various Registers under the various Acts in force read with Rules made thereunder relating to labour laws.	Permanent
14.	Finance	1. Audited Financial Statements 2. Auditors Reports	Permanent
		Books of Accounts and Vouchers	8 financial years following the relevant financial year

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<b>Sr. No.</b>	<b>Record Category</b>	<b>Record Type</b>	<b>Minimum Retention Requirement</b>
15.	Taxation	1. Registration/Amendment Certificate under various relevant provisions in force 2. Correspondence with Statutory Bodies	Permanent
		Preservation of specific books of accounts	8 financial years following the relevant financial year
16.	Miscellaneous	Records, if any, as required under various applicable laws.	As provided under the respective laws.

**ANNEXURE-B**

The format of the register of documents disposed off/destroyed

<b>Name of the Department</b>	<b>Particulars of the document alongwith provisions of the applicable law, if any</b>	<b>Original Date of the document</b>	<b>Date and mode of destruction</b>	<b>Initials of the Authorised Person</b>