



Policy
On
Preservation of Documents

Bella Casa Fashion & Retail Limited
E-102, 103, EPIP, Sitapura Industrial Area,
Jaipur- 302 022 (Rajasthan)
www.bellacasa.in

Legal Framework

As per Regulation 9 of Security and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations 2015 Listed Company shall have a policy for preservation of documents, approved by its Board of Directors.

The Board of Directors of Bella Casa Fashion & Retail Limited (the “Company”) is obliged to formulate a policy for “Preservation of Documents” to comply with the requirements of Regulation 9 of the Listing Regulations.

Definitions

1. “Board”

Board means “Securities and Exchange Board of India.”

2. “Company”

Company means “Bella Casa Fashion & Retail Limited”

3. “Documents”

Documents means all papers, records, files, books etc., and the like as required to be maintained under any law or regulation for the time being in force.

4. “Listing Regulations”

Listing Regulations means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Words and expressions used in this Policy but not defined shall have the meaning as given in the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Category of Documents to be preserved

Company will preserve documents which shall classify them in at least two following categories as follows:

- (a) documents whose preservation shall be permanent in nature ;
 - 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 (Listed in *Annexure A*).

- (b) documents with preservation period of not less than eight years after completion of the relevant transactions:
 - shall be preserved by the Company for the 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.(Listed in *Annexure B*)

Any other documents to be preserved and retained for such period as prescribed under any statute or regulation.

ROLES & RESPONSIBILITIES

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

EFFECTIVE DATE

This Policy was approved by the Board of Directors in their meeting held on March 15, 2016 and shall be effective from 1st day of December, 2015.

Register of Documents destroyed

The company shall maintain a register in the form set out in the *Annexure C* enclosed hereto wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Company Secretary or such other persons as may be authorized by the Board for the purpose.

Policy Review

This Policy is framed based on the requirements of Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

In case of any subsequent changes in the Companies Act, 2013 or Regulations which makes any of the provisions in the Policy inconsistent with the Regulations, the provisions of the Act or Regulations would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law.

This Policy shall be reviewed by the Board of Directors as and when any changes are to be incorporated in the Policy due to change in regulations or as may be felt appropriate by the Board. Any changes or modification on the Policy would be approved by the Board of Directors.

Board may also review this policy on document retention to comply with any local, state, and central legislation that may be promulgated from time to time.

ANNEXURE A

Documents whose preservation shall be permanent in nature

| S.No | Nature of Document(s) |
|-------------|--|
| 01 | Registration Certificates |
| 02 | Licenses & Statutory Approvals |
| 03 | Memorandum and Articles of Association |
| 04 | Register of Members |
| 05 | Index of Members |
| 06 | Audited financial statements |
| 07 | Minutes of General Meeting |
| 08 | Minutes of Board Meeting |
| 09 | Minutes of various Committee Meetings |
| 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 maintain permanently in terms of applicable law(s), maintained and preserved from time to time. |

ANNEXURE B

Documents with preservation period of not less than eight years after completion of the relevant transactions

| S.No | Nature of Document(s) |
|-------------|--|
| 01 | Books of Accounts |
| 02 | Annual Return(s) |
| 03 | Statutory Registers |
| 04 | Income Tax and other returns filed under Income Tax Act, 1961 |
| 05 | Copies of Notice of General Meeting and related papers |
| 06 | Instruments creating charge or modification |
| 07 | Personnel Documents |
| 08 | Insurance Policies/ Claims under various policies |
| 09 | Correspondences with Departments/shareholders |
| 10 | Films, Videos, CDs, DVDs, tapes etc. |
| 11 | Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time. |

Annexure C

| REGISTER OF DOCUMENTS DESTROYED | | | | | |
|--|--|--|---|-------------------------------------|--------------------------------------|
| SN | Section /Rules in Companies Act, 2013 | Description of document destroyed | Time upto which document was preserved | Date and mode of destruction | Initials of authorized person |
| | | | | | |
| | | | | | |