



POLICY ON PRESERVATION OF DOCUMENTS

1. BACKGROUND

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations") require every Listed Company to formulate a policy on Preservation of Documents which has to be approved by the Board of Directors.

In this context, the following policy has been framed by the Board of Directors ("Board") of Wealth First Portfolio Managers Limited at its meeting held on 14th of November, 2016 with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation.

2. OBJECTIVE OF THE POLICY

The objective of this policy is to classify the documents, records and registers of the Company which are required:

- (i) To be preserved permanently
- (ii) To be preserved for a period of not less than 8 years.

3. DEFINITION

- (i) "Act" means Companies Act, 2013.
- (ii) "Applicable Law" means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA), The Institute of Company Secretaries of India (ICSI) and other professional bodies under which the preservation of documents has been prescribed.
- (iii) "Board" means Board of Directors of the Company.
- (iv) "Company" means Wealth First Portfolio Managers Limited.
- (v) "Document(s)" refers to papers, notes, agreements, advertisements, notices, order, declarations, forms, correspondence, minutes, indices, agenda, challan 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 electronic form.
- (vi) "Electronic Form" with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device.
- (vii) "Maintenance" means keeping documents, either physically or in electronic form.





(viii) "Preservation" means to keep in good order and to prevent from being altered, damaged or destroyed.

4. MODE OF MAINTENANCE

The Company shall maintain records either in physical or electronic mode. The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything that endangers the content, authenticity, utility or accessibility of the documents.

The documents not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained.

5. AUTHORITY FOR APPROVAL OF POLICY

The Board shall have the authority for approval of this policy in pursuance to the Regulations.

6. REVIEW AND MODIFICATION

The policy shall be subject to review, if necessary. Any change/ amendments in applicable laws with regard to maintenance and preservation of documents and records shall be deemed to be covered in this policy without any review.

The Board of Directors is authorised to make such alterations to this policy as considered appropriate, subject, however the condition that such alterations shall be in consonance with the provisions of the act, regulations and other applicable laws.

7. RESPONSIBILITY

The heads of respective departments of the Company shall be responsible for preservation of documents in terms of this policy, in respect of the areas of operations falling under the charge of each of them.

8. GENERAL

Notwithstanding anything contained in this Policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/ regulations either existing or arising out of any amendment to such laws/ regulations or otherwise and applicable to Company from time to time.

9. DISSEMINATION OF THE POLICY

The approved policy shall be uploaded on the Company's Website, www.wealth-firstonline.com.





10. DESTRUCTION OF DOCUMENTS

The period stated in this policy is minimum retention/ preservation period. Prior to actual destruction/ disposal in terms of this policy, the retention schedule may be reviewed by Board of Directors if required due to an on-going business use, internal audit requirement or any other like reason.

A Register of the Documents disposed/ destroyed shall also be maintained. It shall state the brief particulars of the documents destroyed, date of disposal/ destruction and mode of destruction. The entries in the register shall be authenticated by the authorised person.





ANNEXURE-I

DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANANT IN NATURE

A) Under Companies Act, 2013:

- Memorandum and Articles of Association as amended from time to time.
- Register of Contracts.
- Register of Directors and KMPs and the securities held by them.
- Register of Loans and Investments made by the Company.
- Register and Index of Members.
- Minutes of the Board, Committees of the Board and General Body meetings including meeting conducted through Postal Ballots.
- Resolutions passed by Circulation.
- Various Forms and returns filed with the Authorities.
- Audited Financial Statements.

B) Under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015:

- Listing Agreement executed with the Exchanges.
- Trading approval relating to listing of securities.
- Offer documents for Public Issues and Private placement of securities filed with Securities and Exchange Board of India.

C) Under Depositories Act:

- Confirmation of all Corporate Actions in respect of allotment of securities.
- Intimation on allotment of International Securities Identification Numbers (ISIN) for securities issued.

D) Under Intellectual Property Rights Act:

- Intellectual property Documents shall include, but shall not limited to Copyrights, Trademarks, Patents and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently.

E) Others:

- Register of Records and documents destroyed.





ANNEXURE-II

DOCUMENTS WHICH ARE PRESERVED AND MAINTAINED FOR A PERIOD OF 8 YEARS

A) Under Companies Act, 1956/ Companies Act, 2013:

- Register of Buy-back of Securities from the date of completion of buy-back
- Notices and Notes to agenda of the Board, Committees of the Board, General Meetings and Postal Ballots.
- Register of Charges from the date of satisfaction of respective charge.
- Register of Debentures and Debenture Trust Deed from the date of its redemption.
- Books of Accounts including vouchers and bills.
- Annual Returns together with the Annexure.
- Register of Transfer and Transmission of shares / Debentures and other securities.
- Scrutinizer's Report on Postal Ballot and AGM.
- Documents relating to appointment of Managerial Personnel.
- Dividend reconciliation statement till the time the dividend is transferred to IEPF.

B) Under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015:

- All reports filed with the stock exchanges from time to time.
- All disclosure of various events and Press Releases.
- Intimations of Board Meetings.

C) Documents filed with Stock Exchange under SEBI Regulations:

- All disclosure and intimation filed under:
 - SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011.
 - SEBI (Prohibition of Insider Trading) Regulations, 2015.
 - All disclosures and intimation filed under SEBI (Share based Employee Benefit) Regulation, 2014 and SEBI (Employee Stock Option Scheme and Stock Purchase Scheme) Guidelines 1999.

