



POLICY FOR PRESERVATION OF DOCUMENTS

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1. PURPOSE

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 specifies that every listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows:

- 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. OBJECTIVES OF THE POLICY

The documents of the Company are important assets of the Company (“Documents”). Preservation of Documents is an important requirement under various laws. The objective of this Policy is to provide a binding framework for preservation of Documents maintained by the Company under various applicable laws including Listing Regulations.

The Policy provides that the Company shall maintain Documents permanently or for a specified period of time, as may be required or applicable. A Document may mean and include, but not limited to documents such as data, printed materials, books of accounts, forms, permits, registers, approvals, licenses, memorandums, contracts, minutes of statutory meetings, auditor’s reports, employee records, strategic documents, intellectual property documents, title deeds, court/tribunal orders, tax returns/assessments, etc.

3. PRESERVATION OF DOCUMENTS

The following documents required to be prepared and maintained under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall be preserved for such period as mentioned against each item in the table.

Annexure I of this policy contain the details of Documents whose preservation shall be permanent in nature, subject to the modifications, amendments, additions or deletions or any changes made therein from time to time. Further, all such modifications, amendments, additions or deletions in the Documents shall be preserved permanently.

Annexure II of this policy contain the details of documents whose preservation shall be shall be temporary in nature and shall be maintained in the following manner:

- a. All such documents having preservation period of 8 (eight) years or period as per applicable laws, shall be preserved for such period as prescribed under the applicable laws but not less than 8 (eight) years.
- b. All other documents for which the period of preservation is not prescribed under any laws shall be preserved for a minimum period of 8 (eight) years or any such specific period as the Company deems necessary, as may be mentioned against each item.

4. ELECTRONIC DOCUMENTS

All Electronic Documents shall be preserved in accordance with the policy framed by the Information Technology Department of the Company from time to time and in compliance with the applicable laws.

5. CUSTODY AND DISPOSAL OF DOCUMENTS

Subject to the applicable law, the custody of the documents shall be with the person so authorized by the Board.

The destruction and disposal of Documents shall be done in compliance with the applicable laws and the policy of the Company. All the Documents containing information of a confidential or sensitive nature on paper, card, or electronic media must be securely destroyed when they are no longer required.

6. EFFECTIVE DATE

The Policy is effective with effect from January 31, 2022.

Annexure I

Type of Documents
Documents evidencing incorporation of the Company/change of name etc., Certificate of commencement of business, common seal and Constitutional documents such as Memorandum of Association and Articles of Association.
Statutory Registers, Minutes book, Original signed Financial Statements and Annual Return prepared under the Companies Act, 2013.
Licenses , Certificate and permissions obtained from any statutory authority
Documents relating to issue/allotment of securities (Prospectus, Letter of Offer, Register of Allotment, etc.).
Order from Courts and any other regulatory authorities.
Various filings made with Registrar of Companies, stock exchange(s), Reserve Bank of India or any other statutory authority(ies).
Various policies adopted by the Board of Directors.
Approvals/Permissions/Consents for carrying out any activity/Business.
Legal opinions, Power of attorneys, letter of authorities, orders/judgements/awards of court/tribunal/authorities
Documents relating to any property owned by the Company.
Intellectual Property Rights documents shall include, but not be limited to copyrights, trademarks, patents, and industrial designs. Intellectual property rights documents that are owned by the Company.

Type of Documents	Period of Preservation
Notices and Agenda of the Board Meeting/Annual General Meeting/Extra Ordinary General Meeting and Attendance Registers of Board/committee meetings, declarations from Directors etc.	For eight financial years
All disclosures received from Directors and KMPs along with any amendment thereto	For eight financial years
Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013 as well as Register of Charges	For eight financial years
Books of Accounts of the Company including Vouchers / Voucher register as defined under the Companies Act, 2013	For eight years after completion of the relevant financial year
Register of Deposits Register of Debenture Holders and Foreign Debenture Holders Register of Directors and Key Managerial Personnel	For eight financial years
Contracts entered into by the Company from time to time.	For eight years after the expiry of the term of the contract.
Documents relating to legal cases and litigation relating to the Company.	For eight years after completion of legal proceedings.
Taxation Documents including documents concerning tax assessment, tax filings, tax returns, proof of deductions, Challans, appeals preferred against any claim made by the relevant tax authorities.	For eight years or till completion of assessment whichever is later.
HR Documents including records or Documents relating to recruitment, employment and personnel information, remuneration, entitlements, performance review, action taken by or against any employee, complaints by or against any employee.	Till such time the person is in employment with the Company and thereafter for a period as per HR Policy of the Company.
Copy of newspaper advertisement or publications	For eight financial years.
Any other statutory documents not covered above.	For eight financial years.

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