



# Policy on Preservation of Documents and Archival Policy

## Background:

Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “Regulations”), requires every listed entity to frame a policy for preservation of documents and Regulation 30(8) requires every listed entity to disclose on its website all such events or information disclosed to the stock exchange(s) pursuant to Regulation 30 on the website of the listed entity for a minimum period of 5 years and thereafter as per the archival policy of the listed entity.

The Board of Directors of the Company has duly approved the Policy for Preservation of Documents framed pursuant to the aforementioned Regulations.

## Policy:

Pursuant thereto, this policy provides for:

### 1. Classification of documents as per timelines:

The classification of documents for the purpose of preservation shall be carried out as follows:

#### a) Preservation period where regulatory timelines defined:

Documents for which a specific preservation period is prescribed under applicable law(s) shall be preserved for such duration as mandated under the respective applicable law(s).

#### b) Preservation period, in case no specific timelines defined:

In cases where no specific preservation period is prescribed under applicable law(s), such documents shall be preserved for as long as they remain relevant to any ongoing or anticipated litigation, proceedings, inquiries, investigations, or disputes involving the Company but not exceeding 8 years or any timelines as per authority directions.

The detailed list of all the documents to be preserved and the prescribed timelines for maintenance of such documents are annexed herewith as **Annexure-I**.

### 2. Archival and destruction of records and information post preservation timelines:

#### Archival of information:

Event related documents and information filed with the stock exchange(s) and displayed on the Company’s website under Regulation 30 shall be maintained for a minimum period of 8 years from the date of such disclosure (post 5 years to be archived for a period of 3 years).

#### Archival of documents after expiry of prescribed period of preservation:

Further upon completion of the prescribed preservation period for documents, including the archival period of minimum 3 year, the documents shall be destroyed in accordance with the applicable laws, rules, and regulations.

The respective Head of the Department shall maintain a detailed and accurate register of all documents that are destroyed in format as prescribed in **Annexure II** pursuant to this Policy. Such register shall be preserved as per applicable requirements and shall be produced before the Compliance Officer of the Company for review or verification, whenever required.

**3. Administration:**

- This Policy mandates that all documents of the Company shall be preserved in a manner that protects them against tampering, unauthorized modification, destruction, or any action that may impair their authenticity, integrity, or accessibility.
- Accountability for the maintenance and preservation of documents shall vest with the Heads of the respective departments, who shall ensure adherence to this Policy and all applicable statutory and regulatory requirements.

**4. Custody of Documents:**

All documents shall be under the custody of respective Head of the Departments. The respective Head of the Departments shall also be bound to preserve the documents in accordance with this policy.

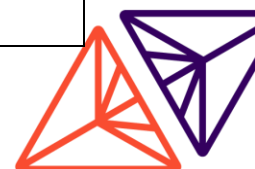
When e-mails and documents are preserved in tangible electronic medium, the same shall be capable of easy and timely retrieval.

In the event of major incidents, the first priority is the safety of the people, followed by immediate action to rescue or prevent further damage to the records. Depending on the immediate threat, emergency response and recovery actions will take precedence over all other Company activities.

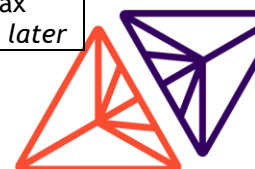
The Chairman is authorized to make appropriate changes to the policy as he may deem expedient taking into account the law and Regulations for the time being in force.

**Annexure I: Timelines for the preservation of documents**

Sl. No.	Documents or Records	Responsibility	Timelines for preservation
1.	Financial Statements including: <ul style="list-style-type: none"> <li>• payroll,</li> <li>• expenses,</li> <li>• vouchers,</li> <li>• proof of deductions,</li> <li>• business costs,</li> <li>• accounting procedures</li> <li>• other documents concerning the Company's revenues</li> <li>• expenses including capital expenditure,</li> <li>• Audit Reports</li> </ul>	Finance	Permanently

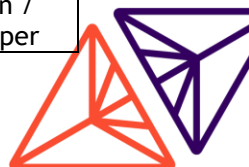


Sl. No.	Documents or Records	Responsibility	Timelines for preservation
2.	Minutes of: <ul style="list-style-type: none"> <li>• Meetings of Board,</li> <li>• Meeting of Members and</li> <li>• Committees meetings</li> </ul>	Secretarial	Permanently
3.	The attendance registers for the meetings of Board and its Committees	Secretarial	Not less than 8 years
4.	Registers of Renewed and Duplicate Share Certificates	Secretarial	Permanently
5.	All incorporation related documents of the Company including: <ul style="list-style-type: none"> <li>• Certificate of Incorporation</li> <li>• Memorandum of Association</li> <li>• Articles of Association</li> <li>• All amendments thereto in such documents</li> </ul>	Secretarial	Permanently
6.	Register of Charges	Secretarial	Permanently
7.	Instruments creating or modifying charges	Secretarial	7 years from date of modification or satisfaction of charges.
8.	The Register of: Members Debenture Holders	Registrar and Transfer Agent of the Company	Permanently
9.	Register of : Loans granted Guarantees provided Securities given Acquisitions made	Secretarial	Permanently
10.	Register of Investments Not Held in the Company's Own Name	Secretarial	Permanently
11.	Register of : <ul style="list-style-type: none"> <li>• Contracts and arrangements with related parties</li> <li>• Contracts or arrangements in which directors are interested</li> </ul>	Secretarial	Permanently
12.	Notices of interest and disclosures submitted by directors regarding their interests in: <ul style="list-style-type: none"> <li>• Other companies</li> <li>• Bodies corporate</li> <li>• Firms</li> <li>• Associations of individuals</li> </ul>	Secretarial	8 years from end of financial year to which it relates.
13.	Press releases and documents filed with: <ul style="list-style-type: none"> <li>• Stock Exchanges</li> <li>• Registrar of Companies</li> <li>• Other regulatory authorities</li> </ul>	Secretarial	Permanently
14.	Tax records including the documents relevant to respective assessments and filings	Finance	8 years from the date of completion of assessment OR such period till the time assessment reaches finality OR such time as prescribed under respective tax laws, <i>whichever is later</i>





Sl. No.	Documents or Records	Responsibility	Timelines for preservation
15.	Employment and Personnel Records	Human Resource	Throughout the employment tenure of the concerned individual AND for a further period of 8 years from the date of cessation of employment OR such period of time as prescribed under respective laws for time being in force, whichever is later
16.	Returns under various labour laws, governmental and statutory filings	Legal	In accordance with the related statute as may be specified therein OR for a minimum period of 8 years whichever is later.
17.	Legal Files / documents including: <ul style="list-style-type: none"> <li>• Copies of notices</li> <li>• Summons</li> <li>• Orders</li> <li>• Judgments</li> </ul>	Legal	Permanently
18.	Development / Intellectual Property and Trade Secrets	Legal	Till the expiration of life of the trade secret
19.	Contacts	Legal and Procurement	3 years following the expiry OR termination of such contracts, AND for a longer period if required
20.	Judicial Orders	Legal	Permanently
21.	Dispute related documents	Legal	Permanently
22.	E-mails of Band L3 and above <i>*E-mails shall be stored in the form of any tangible electronic medium.</i>		As per Corporate IT Policy / Quality Records Management Process of the Company.
23.	E-mails of Band L1 and Band L2 <i>*E-mails shall be stored in the form of any tangible electronic medium.</i>		As per need basis
24.	Data pertaining to completed projects. <i>*(to be preserved in any tangible electronic medium)</i>		Data pertaining to completed projects are preserved in any tangible electronic medium for a minimum period of 1 year after completion of the project, and thereafter they are to be archived / stored for 5 years unless specified by customer / function / site concerned, as per





			Corporate IT Policy / Quality Records Management Process of the Company. The hard copies are preserved by the project / function concerned for such period based on its importance / requirements.
25.	<ul style="list-style-type: none"> <li>All policy documents</li> <li>ERP database</li> <li>Project data, Quality process</li> <li>System configuration</li> <li>Details of servers</li> <li>Back-ups taken</li> </ul>	IT	Corporate IT Policy / Quality Records Management Process of the Company

*\*Documents for which no timelines are prescribed shall be preserved for a period of 8 years.*

**Annexure II: Format for register of documents destroyed:**

Sl No.	Details of the Document	Format in which the document was maintained	Purpose of Document	Date of Creation of document	Date of destruction of document

