

**POLICY FOR PRESERVATION OF DOCUMENTS**  
**(As approved by the Board of Directors on May 28, 2021)**

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") mandates the Listed entities to formulate a Policy for Preservation of Documents. The documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. The Company recognizes that all the documents, whether in physical or electronic mode, form an integral part of the Company's records. The preservation of documents is important in order to ensure immediate access to the records, its retrieval and authentication.

It is in this context the Board of Directors has formulated this Policy to ensure safe-keeping of the records and safeguard the documents from getting mishandled.

**Applicability**

This Policy is applicable to all documents maintained in physical and electronic mode by the Company. 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.

**Objectives**

The objective of this Policy is to guide the Company and its employees on maintenance of documents, its preservation, retrieval and disposal.

**Classification**

The documents shall be classified as follows:

- a) Documents which need to be preserved permanently; and
- b) Documents which need to be preserved for a specific period of time.

**Preservation of Documents**

The heads of Department shall identify and maintain a schedule of permanent and temporary documents with respect to their areas of operations subject to the application of general principles on document retention.

**A) Records as per Companies Act, 2013 and SEBI Regulations**

The Company shall maintain all records as per the Companies Act, 2013, Rules made thereunder and SEBI Regulations for a period of not less than 8 (Eight) Years.

Documents that are hosted on the website of the Company in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 will be made available on the website for a minimum period of 5 years and thereafter will be archived for a period of 3 years as deemed appropriate by the Company.

**B) Tax Records**

Tax records includes, but not limited to Documents on tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax authorities. All tax records shall be maintained for a period of at least 8 years.

**C) Personnel Records**

Documents related to recruitment, personnel information, performance review, action taken by or against any employee, complaints by or against any employee etc. shall form part of Personnel Records. These documents shall be retained for a period of at least 8 years.

**D) Legal Documents**

Legal Documents shall include, but not limited to contracts, legal opinions, pleadings, Orders passed by any Court or Tribunal, Judgments, Interim Orders, Documents related to property matters etc.

A contract shall be maintained for a period of at least 8 years after the expiry of the term of the contract.

Documents related to properties of the Company shall be maintained perpetually. In case such property ceases to exist, it shall be maintained for a period of at least 8 years from the date on which the property ceases to exist.

Orders passed by the Court or Tribunal or any other Authority which are final in nature and cannot be superseded shall be retained permanently. Pleadings as well as Interim orders shall be retained for a period of at least 8 years from the date of final orders.

**E) Documents related to the operations of the Company**

These documents shall be maintained at least for a period of 8 years.

**Mode of Preservation**

The documents may be preserved either in physical form or in electronic form.

**Authenticity**

Where a document is being maintained both in physical and electronic form, the authenticity with reference to the physical form should be considered for every purpose.

## **Disposal of Documents**

Physical documents may be disposed of using a cross-cut shredder after the retention period. The respective departments shall take appropriate steps to dispose of the documents/ records, both in physical and in electronic form.

If it is required to dispose of an electronic record manually, it may be done by using the 'permanent delete' function.

## **Amendments**

The Board of Directors shall be empowered to amend, modify, and interpret this Policy and it shall be effective from such date that the Board may notify in this behalf. The decision of the Board of Directors with regard to all matters relating to this Policy shall be final and binding on all concerned.

This Policy is subject to the applicable prevailing law and if there is any inconsistency between any of the provisions of this Policy and applicable law, the applicable law shall prevail.