



# ARCHIVAL POLICY

<b>Policy Title</b>	<b>Archival Policy</b>
<b>Version Number</b>	<b>2.00</b>
<b>Effective Date</b>	<b>20<sup>th</sup> January, 2016</b>
<b>Authorised by</b>	<b>Board of Directors</b>
<b>Date of last review / revision</b>	<b>21<sup>st</sup> March, 2020</b>

## **Archival Policy**

### **1. OBJECTIVE**

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) has imposed certain obligations and disclosure requirements on all listed entities. Regulation 9 casts obligations on all listed entities to formulate and put in place a policy for preservation of documents.

Regulation 30(8) requires disclosure of all events or information which has been disclosed under Regulation 30 on the Company’s website for a minimum period of five years and thereafter as per the Retrieval Policy of the Company.

### **2. EFFECTIVE DATE**

This Policy shall come into force and effect from the date of approval of the Board of Directors.

### **3. AUTHORIZED PERSONNEL**

The Head of the concerned Functional Department shall be responsible for maintaining and implementing the framework under this Policy.

### **4. OBJECTIVE**

The purpose of this policy is to have a binding framework for the preservation of documents of the Company and subsequent archival of such documents, as approved by the Board of Directors of the Company, which shall classify them in at least two categories as follows:

- Documents whose preservation shall be permanent in nature;
- Documents with preservation period of not less than eight (8) years after completion of the relevant transactions.

## **5. PRESERVATION OF DOCUMENTS**

This policy sets the standards for managing, storing and preservation of documents of the Company broadly classified in the following two categories:

- A. The documents of a permanent 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. (Annexure A)

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

- B. The documents to be maintained and preserved for a specified time period 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.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years. (Annexure B) After completion of eight years, all such documents shall be preserved permanently in a secured server of the Company.

The Company may, as it deems fit and possible from time to time, maintain above mentioned documents in electronic form to the extent possible.

For ensuring safety of the data hosted on the website of the Company, a back-up of the website shall be taken on regular intervals

## **6. PLACE OF PRESERVATION**

Records shall be preserved / maintained at the Registered Office of the Company unless any other law requires it to be maintained at any other place, in which case the same shall be kept at such place.

Records created in physical form may be scanned and maintained in electronic form as well. The electronic communication can be maintained on the Company server in year wise folders, with access restricted to certain sections/ departments to prevent tampering of documents.

Further, the safety of these Records in electronic form is to be achieved as per the relevant IT policy of the Company.

**7. ACCESS/RETRIEVAL**

The Authorized Personnel shall have the right of access to the archived documents.

**8. DISCLOSURES UNDER REGULATION 30**

The Company shall host all the disclosures under Regulation 30 on its website for a minimum period of five years. The disclosures shall be in a non-editable format. After the expiry of five years, all such disclosures may be preserved permanently in a secured server of the Company and shall be retrievable from the server as and when required.

**9. AMENDMENT TO THE POLICY**

The Board of Directors is authorised to make appropriate changes to the above policy as it may deem expedient taking into account the law for the time being in force. This policy is subject to review from time to time.

**Annexure A**

**Documents to be preserved permanently**

The Company shall preserve the following documents permanently:

<b>Description of the Document</b>	<b>Remarks</b>
i. Certificate of Incorporation	Original and Scanned copies
ii. Certificate of Commencement of Business	Original and Scanned copies
iii. Memorandum & Articles of Association, as amended from time to time	Printed Copies and/or scanned copies
iv. Minutes of the meetings of the Shareholders, Board and Committees	Original signed as per the relevant regulations (physical or electronic)
v. Licenses/ Registration Certificates issued by various authorities relating to Income Tax, Sales Tax, Customs, Central Excise, Service Tax, Directorate of Industrial Safety, local bodies, Employees Provident Fund, Employees State Insurance, Environment, Safety.	As far as possible originals shall be preserved except where the same is surrendered to the authorities for getting a new certificate or otherwise. In such cases certified copies or photo copies shall be preserved.
vi. Accounting and other operating manuals as amended from time to time.	Original or copies
vii. Standard Operating Procedures relating to the various activities of the Company	Original or copies
viii. Joint Venture Agreements, Technical Knowhow Agreements, manuals, drawings and other related documents	Original or copies
ix. Annual Reports	Printed or Photo copies (at least one copy) or scanned copy
x. Annual Returns filed under the Companies Act, 1956/2013	Original or copies or scanned copy
xi. Building approvals, drawings and related documents	Original
xii. Documents relating to the land owned by the Company	Original Deeds and Agreements entered into by the Company and original/copies of parent documents as made available to the Company by the Vendor(s) at the time of acquiring the property. Where the documents are deposited with any bank or FI or other persons to secure any borrowings or otherwise, photo copies shall be available on file.

<b>Description of the Document</b>	<b>Remarks</b>
xiii. Approved Standing Orders	Original or copies
xiv. Agreements which do not specify any validity period and have permanent force	Original or copies
xv. Prospectus, Letters of Offer and other similar documents	Printed or scanned copies
xvi. Other documents as may be prescribed under any law for the time being in force to be preserved permanently.	The relevant statutory requirements to be complied with.

**Annexure B**

**Documents to be preserved for not less than eight years**

The following documents shall be preserved for a period of not less than eight years.

- i. All books of accounts and related records
- ii. Income Tax Returns, Assessment Orders and other related documents
- iii. Sales Tax Returns, Assessment Orders and other related documents
- iv. Excise Records
- v. Import documents
- vi. Service Tax Records
- vii. Insurance Policies, Claims and related documents
- viii. Payroll Records

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