

SUBROS LIMITED

Document Preservation & Archival Policy

1. Background

The Board of Directors of Subros Limited has adopted the following policy with regard to preservation and archival of Documents. Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [hereinafter referred to as "Listing Regulations"] requires every listed company to have a policy on preservation and archival of Documents maintained by the Company. This Policy is intended to ensure compliance, particularly with the Listing Regulations and the applicable provisions of Companies Act, 2013.

2. Objective

The objective of this Policy is to classify the documents in two categories i.e. (i) documents which need to be preserved permanently and (ii) documents which need to be preserved for a specific period of time. Further, Regulation 30 (8) of the Listing Regulations also refers to an archival policy for all events or information which has been disclosed to stock exchange(s).

Besides the above, as per applicable provisions of Companies Act, 2013 certain documents are required to be preserved permanently or up to a certain prescribed time.

3. Definitions

- (i) **"Act"** means the Companies Act, 2013 and the Rules framed there under and any amendments thereto;
- (ii) **"Board"** means the Board of directors of the Company or its Committee;
- (iii) **"Company" or "the Company"** means "Subros Limited";
- (iv) **"Document(s)"** refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under applicable law or in order to comply with the requirements of Listing Regulations and provisions of the Act;
- (v) **"Electronic Record(s)"** means the electronic record as defined under clause (t) of subsection (1) of section 2 of the Information Technology Act, 2000;
- (vi) **"Electronic Form"** means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it;
- (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;
- (ix) **“Listing Regulations”** means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015. The words and phrases used in this Policy and not defined here shall derive their meaning from the applicable law.

4. Preservation of Documents

The Preservation of Documents with reference to Regulation 9 of the Listing Regulations has been classified in the following manner. An indicative list of the Documents is provided at Annexure-A.

- (i) Documents whose preservation shall be permanent in nature;
- (ii) Documents with preservation period of not less than eight years after completion of the relevant transactions;
- (iii) Documents with preservation period other than those mentioned in (ii) above;
- (iv) Documents to be made available on the Company’s website.

The Documents may be preserved in following manner:

- (i) Physical Mode; or
- (ii) Electronic Mode.

Notwithstanding anything contained in this Policy:

- (i) in case of dispute with tax authorities or government authorities, records and documents relating to dispute will be preserved till the settlement of dispute or eight years, whichever is later;
- (ii) books of accounts and tax records are to be retained until completion of relevant assessments by the authorities.

4. Destruction of Documents

The documents which are not required to be maintained and preserved permanently may be destroyed in the following manner:

- (i) After the expiry of minimum period as mentioned in Annexure-A (or any further period decided by the Company) for maintaining or preserving the Documents, the details of such Documents shall be informed to the Company Secretary or to the person authorised by the Board (“Authorised Person”) to maintain the said records, for destruction.

- (ii) The Authorised Person shall evaluate the need for further Preservation and then give its written approval for destruction, if considered fit and proper.
- (iii) The person responsible to maintain the said records shall arrange to destroy the said records of the Company after obtaining the written approval of the Authorised Person.
- (iv) The Company shall maintain a Register (Register for Disposal of Records - format attached as Annexure-B) for recording the details of records of the Company so destroyed. The person who is responsible and the person in whose presence the records are destroyed shall endorse the relevant entry in the Register for Disposal of Records.
- (v) The Board of Directors may appoint and authorize a person, in whose presence the records of the Company shall be destroyed.

5. Archiving

The Company shall disclose on its website all such events and information which have been disclosed to the Stock Exchanges pursuant to Regulation 30 of the Listing Regulations. Such disclosures shall be hosted on the website of the Company for a period of five years from the date of disclosure to the Stock Exchanges.

After five years, such disclosures shall be removed from the Company's website and preserved in a secured server of the Company. Such disclosures shall be preserved in a logical manner viz. as per nature/date of the disclosure, etc. to facilitate easy retrieval as and when required. The disclosures shall be archived/preserved in a non-editable format for a further period of three years by storing the same on suitable media.

6. Amendment to the Policy

The Board of Directors can amend this Policy, as and when deemed fit. Any or all provisions of this Policy would be subject to revision / Amendment in accordance with the Rules, Regulations, Notifications etc. on the subject as may be issued by the relevant statutory authorities, from time to time. In case of any amendment(s), clarifications, circular(s) etc. issued by the relevant authorities are not consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

Annexure-A

PERMANENT PRESERVATION

- (a) Certificate of Incorporation and Certificate of Commencement of Business
- (b) Memorandum and Articles of Association of the Company
- (c) Minutes Books of General Meetings, Board Meetings and Committee Meetings
- (d) Statutory Registers
- (e) License(s) and Permissions
- (f) Statutory Forms, Returns and disclosures except for routine compliance
- (g) Scrutinizers' Reports
- (h) Register & Index of Members
- (i) Common Seal
- (j) Annual audit reports & financial statements
- (k) Court order(s)
- (l) Original title deeds
- (m) Intellectual Property records

TEMPORARY PRESERVATION UPTO EIGHT YEARS

- (a) Annual Returns
- (b) Board Agenda and supporting documents
- (c) Attendance Register (Board, General and Committee meeting(s))
- (d) Office copies of Notice of General Meeting and related papers
- (e) Office copies of Notice of Board / Committee Meeting, Notes on Agenda and other papers
- (f) All notices pertaining to disclosure of interest of directors
- (g) Instrument creating a charge or modification
- (h) Books of accounts & Tax records
- (i) Register of debenture holders or any other security holders
- (j) Payroll and other related statutory registers & employment records
- (k) Insurance master policies
- (l) Contracts and Agreements

OTHERS

As per applicable law

Register for Disposal of Records

S. No.	Date of destruction of Documents	Particulars of Documents destroyed	Initials of the owner of the records	Initials of the Company Secretary or other Authorised Person