

## **POLICY ON PRESERVATION OF DOCUMENTS**

### **1. PREAMBLE:**

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (Hereinafter referred to as “**Listing Regulations**”) requires every Listed Company to formulate a policy on Preservation of Documents maintained by the Company either in Physical or Electronic mode.

The documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. The Company recognises that all the documents, whether in Physical or Electronic mode, form an important and integral part of the Company’s record. The preservation of documents is important in order to ensure immediate access to the records, its retrieval and authentication.

This Policy shall govern the maintenance and preservation of documents, records and registers, as per the applicable statutory and regulatory requirements.

### **2. OBJECTIVE:**

This Policy is applicable to all documents, records and registers required to be maintained by the Company either in Physical or Electronic mode.

The objective of this Policy is to classify the documents, records and registers of the Company, which are required (i) to be preserved permanently; and (ii) to be preserved for a period not less than 8 (Eight) years.

The documents which are not specifically covered under this Policy shall be preserved and maintained in accordance with the provisions of the respective Acts, Rules, Regulations and Guidelines as may be applicable to the Company.

### **3. DEFINITIONS:**

- a) “**Act**” means the Companies Act, 2013, SEBI Act, 1992, Income Tax Act, 1961 and any other Acts as may be applicable to the Company, including any Statutory amendment or modification thereof.
- b) “**Board**” means the Board of Directors of the Company
- c) “**Company**” means FDC Limited.
- d) “**Document**” means all business records of the Company in written, printed and recorded matter and electronic forms of records and includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of the Companies Act 2013, SEBI Act, 1992 or under any other Acts, Rules, Regulations, Guidelines, Law for the time being in force or otherwise, maintained on paper or in electronic form.

- e) **“Electronic Record(s)”** means the electronic record as defined under clause(t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
- f) **“Maintenance”** means keeping documents either in Physical or Electronic form.
- g) **“Preservation”** means to keep the documents in good order and to prevent the same from being altered, damaged or destroyed.

Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, the Listing Regulations, Securities Contract Regulation Act or any other Act, Law or Regulations.

#### **4. ROLES AND RESPONSIBILITIES:**

The respective Functional/Departmental/Plant Heads of the Company shall be responsible for the maintenance and preservation of documents in respect of the areas of their operations, in terms of this Policy.

#### **5. PRESERVATION OF DOCUMENTS / RECORDS:**

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013, the Listing Regulations and any other Acts, Rules, Regulations, Guidelines, Law, as may be applicable to the Company, from time to time.

The Company shall maintain its various records in the following manner:

##### **a) Secretarial Records**

The Company shall maintain and preserve all its secretarial records for such period, as required under the provisions of the Companies Act, 2013, the Listing Regulations, and any other Acts, Rules, Regulations, Guidelines, Law, as may be applicable to the Company, from time to time.

Documents that are required to be made available on the Company’s website in Compliance with the Listing Regulations shall be made available on the Company’s website for a period of 5 (Five) years and thereafter the same shall be archived so as to be available for retrieval for a further period of 3 (Three) years by storing the same on a suitable media. Thereafter the said information, documents, records may be disposed as per the policy on preservation of documents.

##### **b) Accounts Records**

All Books of Accounts, vouchers, supporting documents, payroll records, insurance related records, internal audit reports etc. shall be kept in good order and proper physical condition, for a period not less than 8 (Eight) financial years immediately preceding a financial year or after completion of assessment under the applicable Law, whichever is later.

c) **Tax Records**

Tax records includes, but are not limited to documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax Authorities. Tax Records shall be maintained for a period of 8 (Eight) years or for a period of 8 (Eight) years after a final Order has been received with respect to any matter which was preferred for Appeal, as the case may be.

d) **Employment /Personnel Records**

All documents relating to recruitment, employment and personnel information, performance review, action taken by or against any employee, complaints by or against any employee shall be maintained and preserved in accordance with the provisions of the respective Acts, Rules, Regulations, Guidelines, Law, as may be applicable to the Company, from time to time.

e) **Legal Documents**

All Legal Documents shall include, but shall not be limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, awards, documents relating to property matters, etc.

A contract shall be retained for a period of 8 (Eight) years or for 8 (Eight) years after the expiry of the term of the contract, whichever is higher. Documents relating to any property owned by the Company shall be retained perpetually. All other Property documents shall be retained for a period of 8 (Eight) years or for a period of 8 (Eight) years after the rights in such property ceases to exist, whichever is higher. Orders passed by any Court or Tribunal or any Authority or Judgment which are final in nature and cannot be superseded shall be retained permanently. Interim Orders shall be retained till a Final Order is received or for a period of 8 (Eight) years whichever is higher. The Pleadings shall be retained for a period of 8 (Eight) years or till the matter has been disposed off, whichever is higher.

f) **Intellectual Property Rights Documents and Licenses**

Intellectual Property Rights Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be permanently retained. The Licenses shall be required to be retained till the validity period of the Licenses and for a period of 8 (Eight) years thereafter or for a period of at least 8 (Eight) years, whichever is higher.

g) **Any other documents with the preservation period specified under any other Acts, Rules, Regulations and Guidelines**

In cases of documents not specifically stated or falling under the general principle of the documents covered under this Policy, such documents shall continue to be preserved, as per the existing process followed by respective

departments and as per applicable Acts, Rules, Regulations and Guidelines, under which these documents are required to be preserved.

## **6. DISPOSAL OF DOCUMENTS**

The documents which are not required to be maintained and preserved permanently, may be disposed after the expiry of the specified retention period in such mode and under the instructions given by the respective Functional/Departmental/Plant Heads of the Company.

## **7. GENERAL**

Notwithstanding anything contained in this Policy, the Company shall adhere to all compliances, which may arise due to any additional Acts/ Regulations/ Laws either existing or arising out of any amendment to such Acts/ Regulations/Laws.

## **8. AMENDMENTS TO THE POLICY**

The Board of Directors may amend this Policy, as and when they deem fit. In case of any amendment(s), clarification(s), circular(s), etc. issued by the relevant authorities, not being 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.