

PURAVANKARA LIMITED

CIN: L45200KA1986PLC051571

POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS

(Approved by Board of Directors on 14.11.2023)

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1. Objective of the Policy

The objective of this Policy is to determine the preservation period for Documents based on their reference value and legal requirements. The Policy also facilitates adequate protection, preservation and disposal of Documents and determines the period for which the information which has been disclosed by the Company to stock exchange(s) is to be hosted on the website and the period for which it will be archived thereafter. The following aspects are considered while arriving at the preservation period:

- i. Company's own information retrieval needs;
- ii. Statutory requirements under respective statutes;
- iii. Litigation or potential litigation requirements;
- iv. Anticipation of an investigation or audit;
- v. To ensure that unwanted Documents do not occupy storage space; and
- vi. Electronic storage and retrieval.

2. Legal Framework

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR, 2015") imposes certain obligations on listed entities as per Regulation 9 and other relevant regulations under the LODR, 2015 to formulate and publish on their websites, a Policy for Preservation and Archival of Documents.

The Board of Directors of the Company has framed and adopted this Policy in accordance with the requirements of Regulation 9 and other applicable regulations of the LODR, 2015. This Policy deals with the manner of preservation, management and disposal of the Documents by the Company.

This Policy shall be effective from <<>>.

3. Scope and Applicability of the Policy

This policy shall apply to the Company as a whole including the Board of Directors, Key Managerial Personnel, Senior Management and all the Employees of the Company and also to all the Documents maintained or to be maintained by the Company as per the requirements under any law for the time being in force applicable to the Company which shall include the Documents stored in physical or electronic format including on computer servers, CDs, tapes or any other electronic mode.

4. Amendments

The Board may at any time, amend this Policy either pursuant to any changes in applicable regulations or otherwise. 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, such amendment(s), clarification(s), circular(s), etc. shall prevail over the provisions in this Policy.

5. Definitions

8.10 "Board" or "Board of Directors" means the Board of Directors of the Company.

- 8.10 **“CA 2013”** or **“Act”** means the Companies Act, 2013 and rules made thereunder, as amended from time to time.
- 8.10 **“Company”** means Puravankara Limited.
- 8.10 **“Document or Documents”** includes all papers, summons, notice, requisition, order, declaration, form, and register, whether issued, sent, or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form.
- 8.10 **“Electronic Form”** with reference to information means any information generated, sent, received, or stored in media, magnetic, optical, computer memory, microfilm, computer generated micro fiche or similar device.
- 8.10 **“Financial Year”** shall have the same meaning ascribed to it under the Act.
- 8.10 **“Key Managerial Personnel”** or **“KMP”** shall have the same meaning ascribed to it under the Act.
- 8.10 **“LODR, 2015”** shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as may be amended from time to time.
- 8.10 **“Policy”** means this Policy for Preservation and Archival of Documents as amended and approved by the Board from time to time.
- 8.10 **“Preservation”** means maintenance of Documents in usable form and in good order, to prevent them from being altered, damaged, or destroyed or tampered with.

Capitalised terms used in this Policy and not defined above shall have the same meaning as assigned to them under the CA 2013 or LODR, 2015 or Information Technology Act, 2000 any other applicable law or guidelines.

6. Responsibility

The Departmental Head or any other personnel as may be authorized by the Board of Directors shall be responsible for maintenance, preservation, storage and disposal of the Documents under this policy for their respective departments.

7. Preservation Period

The preservation period for the Documents shall start with the conclusion of the Financial Year, in which the Document has been formed, or the last entry was made; or the conclusion of the transaction. The preservation period of agreements or instruments shall start with the end of the financial year in which the agreement or instrument period expires.

8. Preservation Schedule

For determining the preservation period, the Documents are categorized into following three categories:

Category and Description	Period of Preservation
Documents whose preservation shall be permanent in nature, as per illustrative list provided in Annexure A .	Permanent
Documents with a short preservation period, as per illustrative list provided in Annexure B .	1 to 8 years from the end of the relevant Financial Year, as determined by the departmental head
Documents with preservation period of not less than 8 years after completion of relevant transactions, as per illustrative list provided in Annexure C .	8 years from the end of the relevant Financial Year
Documents which are required or relevant for any litigation or potential litigation or dispute (irrespective of whether such Documents are covered above).	Till the matters are finally disposed / settled or as advised by the Legal Department of the Company

Notwithstanding the general guidelines above, in the case of statutory Documents such as licenses, certificates, sanctions, approvals, etc. from the Government / statutory authorities, adequate steps should be taken to maintain and preserve the Documents in accordance with the specific guidelines / instructions, if any, given by the issuing authority.

9. Preservation Location

The preservation location will be the concerned department and shall remain accessible at all reasonable times. If the location is other than the department concerned, the details of the location should be documented and kept in a file for reference purpose in the respective department. Documents that are required to be maintained at the registered office or any other place, as per applicable law shall be maintained at such place mandated under law.

In the case of critical Documents which need to be preserved for very long periods or permanently, the same shall be preserved in fire-proof or other such secure cabinets. Access may be controlled by the concerned department, so as to ensure integrity of the Documents and prohibit unauthorized access.

10. Mode of Preservation

Documents may be preserved either physically or in Electronic Form. Periodical backups of the Documents maintained in Electronic Form may be taken in appropriate mode as prescribed in relevant statutes, if applicable.

The Company has made appropriate provision for the backup of documents maintained in Electronic Form, which can be restored in the event of an emergency.

11. Website Disclosures

i. For events or information disclosed under Regulation 30(8) of LODR, 2015:

The Company shall disclose events and information to the stock exchanges as required under Regulation 30(8) of the LODR 2015, and such disclosures shall be hosted on the website of the Company for a period of 5 (five) years. On a yearly basis, all such disclosures would be moved to the archival folder on the website of the Company after the 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 storage device.

ii. For disclosures made under other relevant regulations under LODR, 2015 or any other applicable law:

All information required to be uploaded on the Company's website in pursuance of any other applicable regulations under the LODR, 2015 or any other applicable law for the time being in force, shall be hosted on the Company's website for such period as may be mandated by the respective regulation of applicable law.

In cases where the relevant regulation or concerned applicable law does not prescribe any period, the required data shall be hosted on the website for a maximum period of 5 (five) years from the date of uploading or till it is relevant, whichever is later.

The information and disclosures as specified under (i) & (ii) above may be removed/deleted from the website after the end of such archived period and be placed in electronic archives permanently.

12. Disposal of Documents

The Documents preserved shall be reviewed on annual basis or according to need by the respective departments or the Board of Directors and actions will be taken to dispose those Documents which are due for disposal. The department / personnel concerned must maintain a summary of Documents destroyed.

This shall apply to both physical and electronic Documents. The Documents may be disposed as follows such that it leaves no possibility for reconstruction of the information contained therein:

- i. Non-confidential paper Documents will be recycled;
- ii. Confidential paper Documents will be shredded or otherwise rendered unreadable; and
- iii. Electronic Documents will be deleted or otherwise destroyed.

ANNEXURE A

Illustrative List of Documents which shall be preserved permanently

1. Certificate of Incorporation of the Company
2. Certificate of Incorporation consequent to change of name, Certificates of registration issued by the Registrar of Companies consequent upon change of objects, registered office, if any
3. Certificate of Registration or license or approvals under all applicable laws
4. Memorandum of Association and the Articles of Association of the Company
5. Orders of Courts / Tribunals relating to corporate restructuring including but not limited to mergers, amalgamations, de-mergers
6. Annual Audit Reports and Financial Statements
7. Minutes of General Meetings, Board Meetings and various Committee Meetings
8. Foreign Inward Remittance Certificates issued by Authorized Dealer Banks towards receipt of share capital
9. Approval Letters received from the Reserve Bank of India towards allotment of shares
10. Letters received from statutory authorities and responses filed by the Company, if any
11. Property deeds, ownership documents, purchase and sale deeds relating to properties held by the Company
12. Books and documents related to issue of share certificates
13. Register of members
14. Register of loans, guarantee, security and acquisition made by the Company
15. Register of investments not held in its own name by the Company, if any
16. Register of contracts or arrangements in which Directors are interested
17. Register of charges
18. Register of Directors and KMP
19. Register of Renewed and Duplicate Share Certificates
20. Register of Significant Beneficial Owners
21. Intellectual Property registration documents including but not limited to ownership or assignment of Copyrights, Trademarks, Patents, and Industrial Designs.
22. Shareholders' agreements, Organization charts and documents relating to beneficial owners, affiliates, group companies and subsidiaries
23. 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

ANNEXURE B

Illustrative list of Documents with a short preservation period

Sl. No.	Description of the Documents	Statutory retention period
1.	Audio-Visual tape recordings or other electronic mechanism in connection with Board/ Committee/ General Meetings held through video conferencing facility	To be retained till the completion of audit for that particular year
2.	Proof of sending Notices of Board/ Committee/ General Meetings and its delivery.	3 years from the date of meeting
3.	Proof of sending Agenda and Notes to Agenda of Board and Committee Meetings and its delivery.	3 years from the date of meeting
4.	Proof of sending and delivery of draft circular resolution to the Directors of the Company	3 years from the date of meeting
5.	Proof of sending draft Minutes and its delivery to the Directors of the Company or the Committee members	3 years from the date of meeting
6.	Proof of sending signed Minutes and its delivery to the Directors of the Company or the Committee members	3 years from the date of meeting
7.	All certificates surrendered to the Company, defaced by stamping or printing the word "cancelled" in bold letters	3 years

ANNEXURE C

Illustrative list of Documents which shall be preserved for at least 8 years

1. Books of account together with the vouchers relevant to any entry in such books of account
2. Register of Debenture holders (including Foreign Register of Debentures) or Register for any other Securities issued by the Company
3. Copies of all Annual Returns
4. Disclosures of interest received from the Directors of the Company in the manner prescribed
5. Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
6. Instruments creating a charge or modifying a charge, if any
7. Changes to the Memorandum of Association and the Articles of Association, if any
8. Register of deposits accepted or renewed, if any
9. Dividend Cheques, Warrants and Dividend Registers
10. Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for Appeal, as the case may be
11. Employment /Personnel Record in case of employees of the Company
12. Relevant marketing and sales documents
13. Press Releases
14. Legal documents including but not 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
15. Structure Digital Database as per SEBI (Prohibition of Insider Trading) Regulations, 2015 after completion of the relevant transactions and in the event of receipt of any information from SEBI regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.
16. Legal documents including but not limited to contracts, legal opinions, pleadings.