



## **POLICY ON PRESERVATION OF COMPANY DOCUMENTS**

**Table of Content:**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Page nos.</b>
1.	Introduction/Background/ Purpose of the Policy	4
2.	Scope	4
3.	Definitions	5
4.	Roles and Responsibilities	5
5.	Maintenance of Documents	6
6.	Conversion of the form in which the Documents are preserved	6
7.	Review / Amendments to Policy	6
8.	Dissemination of the Policy	7
9.	Suspension of documents disposal in the event of litigation/claims	7
10.	Annexures (1 and 2)	8-11

## 1. Introduction/Background/ Purpose of the Policy:

**Regulation 9** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (**SEBI Listing Regulations**) requires every listed company to formulate a Policy on Preservation of Company Documents which shall be approved by the Board of Directors.

Thus, this policy ("**Policy**") is framed with an objective of classifying records, registers, returns etc. in at least two categories as follows-

- (a) documents whose preservation shall be ***permanent in nature***;
- (b) documents with preservation period of ***not less than eight years*** after completion of the relevant transactions:

for the purpose of such **maintenance and preservation** as prescribed.

[Additionally, Regulation 30(8) of the Listing Regulations provides that the listed entity shall disclose on its website all such events or information which has been disclosed to Stock Exchange(s) under the said Listing Regulations and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.]<sup>1</sup>

## 2. Scope:

The documents of a permanent nature (listed in ***Annexure 1***) which shall be maintained and preserved permanently by Central Depository Services (India) Limited (**CDSL / Company**) subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

[]<sup>2</sup>

[This policy applies to all documents maintained by the Company whether in physical or electronic form, and includes documents required to be preserved under:

- **Securities laws** as defined under Regulation 2(1)(zf) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- **Other applicable laws and statutes** relevant to the listed entity.]<sup>3</sup>

The documents to be maintained and preserved for a specified period after completion of the relevant transactions (listed in ***Annexure 2***) which 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 (8) years.

[]<sup>4</sup>

<sup>1</sup> Inserted via amendment approved by Governing Board on May 28,2025.

<sup>2</sup> Deleted via amendment approved by Governing Board on May 28,2025.

<sup>3</sup> Inserted via amendment approved by Governing Board on May 28,2025.

<sup>4</sup> Deleted via amendment approved by Governing Board on May 28,2025.

### 3. Definitions:

The definitions of some of the key terms used in this Policy are given below:

**3.1 “Policy”** means this Policy on Preservation of Company Documents.

**3.2 “SEBI Listing Regulations”** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including amendments thereto together with the circulars issued there under, including any statutory modifications or re-enactments thereof for the time being in force.

**3.3 “CDSL”** or the **“Company”** means Central Depository Services (India) Limited.

**3.4 “Act”** means The Companies Act, 2013 read with the Rules made thereunder.

**3.5 [“Articles”** means the articles of association of a company as originally framed or as altered from time to time or applied in pursuance of the Act.

**3.6 “Book and Paper”** and **“book or paper”** includes books of account, deeds, vouchers, writings, documents, minutes and registers maintained on paper or in electronic form.]<sup>5</sup>

**3.7 “Board of Directors”** shall mean the Board of Directors of the Company, as constituted from time to time.

**3.8 “Documents”** shall mean all papers, agreements, notices, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.

**3.9 [“Electronic Form”** means any electronic device such as servers, computer, laptop, compact disc, floppy disc, pen drive, 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 Bank or otherwise the Bank has control over access to it.]<sup>6</sup>

**3.10 “Books of Accounts”** as defined in Section 2(13) of the Act.

**3.11 “Maintenance”** means keeping documents, either physically or in Electronic Form.

**3.12 “Preservation”** means to keep in good order and to prevent from being altered, damaged, or destroyed.

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<sup>5</sup> Inserted via amendment approved by Governing Board on May 28,2025.

<sup>6</sup> Inserted via amendment approved by Governing Board on May 28,2025.

#### 4. Roles and Responsibilities:

The respective Functional/ Departmental heads of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of functions falling under the charge of each of them, in terms of this Policy. The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which risks the content, authenticity, utility or accessibility of the documents. The preserved documents must be accessible at all reasonable times. Access may be controlled by Functional/ Departmental heads, so as to ensure integrity of the records and prohibit unauthorised access.

Where a particular authorised person tenders his/ her resignation or is transferred from one location of the Company to another, such person shall, before such resignation or transfer becoming effective, hand over, to his/ her successor, all the relevant documents (whether in electronic form or otherwise) in his/her custody pursuant to this Policy together with any relevant passwords, lock and key, and any devices in his/ her possession used to store such documents.

#### 5. [Maintenance of Documents]<sup>7</sup>:

[All Documents shall be maintained, either in physical form or electronic form or both, by the respective departments of the Company, to which such Document pertains.]<sup>8</sup>

The documents specified in **Annexure 2** which are not required to be maintained and preserved permanently, may be destroyed after the expiry of the specified retention period in such mode and under the instructions approved by the Functional/ Departmental Heads and/or prior approval of Governing Board on a case-to-case basis depending upon the documents.

[While minimum retention periods are suggested in regard to certain Documents, the retention of the Documents not included in the annexures shall be determined by the Head of the Function/Department, in line with the regulatory requirements that governs those Documents or by the application of the general guidelines affecting such Documents, as well as any other pertinent factors.]<sup>9</sup>

#### 6. Conversion of the form in which the Documents are preserved:

The documents in physical form preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

#### 7. Review / Amendments to Policy:

The policy would be reviewed once in a financial year by the Board of Directors [/Governing Board. If any of the provisions of this Policy are inconsistent with the Applicable Laws, then the provisions of Applicable Laws shall prevail over the Policy to that extent and in case there

<sup>7</sup> Amended via amendment approved by Governing Board on May 28,2025.

<sup>8</sup> Inserted via amendment approved by Governing Board on May 28,2025.

<sup>9</sup> Inserted via amendment approved by Governing Board on May 28,2025.

are any regulatory changes requiring modifications to the Policy,]<sup>10</sup> the Policy shall be reviewed and amended with due approval from the Board of Directors/Governing Board. However, the amended regulatory requirements will supersede the existing Policy till the time Policy is suitably amended.

## **8. Dissemination of the Policy**

The Policy, as amended from time to time, shall be placed on the website of the Company.

## **9. Suspension of documents disposal in the event of litigation/claims:**

In the event the Company is served with any notice for documents from any of the statutory authorities or any litigation is commenced by or against the Company, then the disposal of documents which are subject matter of such notice or litigation shall be suspended immediately until such time the matter is settled, resolved or disposed of. The relevant authorised person shall be responsible for informing all relevant employees of the Company about suspension of further disposal of documents. [Retrieval of documents requisitioned for Court/Tribunal process take precedence over retrieval of record for any other purpose. In case the concerned record is destroyed, tampered or misplaced, the authorised person shall report the same immediately to the Head of Department.]<sup>11</sup>

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<sup>10</sup> Inserted via amendment approved by Governing Board on May 28,2025.

<sup>11</sup> Inserted via amendment approved by Governing Board on May 28,2025.

**Annexure -1****Documents whose preservation shall be permanent in nature**

<b>Sr. No.</b>	<b>Document</b>
1.	Incorporation documents
2.	Memorandum and articles of association
3.	Register of members along with the index
4.	Register of sweat equity shares
5.	Register of directors and key managerial personnel
6.	Register of renewed and duplicate share certificates
7.	Register of employee stock option
8.	Register and index of beneficial owners
9.	Register of shares or other securities that have been bought back
10.	Share certificate forms and related books and documents – disputed cases
11.	Register of charges
12.	Register of loans, guarantees, security and acquisition
13.	Register of investments made by the Company not held in its name
14.	Register of contracts or arrangements in which directors are interested
15.	Foreign register of members
16.	Minutes of proceedings of general meeting and resolutions passed by postal ballot, meeting of Board of Directors, creditors, committees of the Board of Directors and resolutions passed by circulation
17.	Register of transfer and transmission of shares
18.	Statutory Clearances, Annual Returns, Assessment Orders, Loan Documents, Security Documents, Guarantee Documents, Investment Documents, Management Consultancy Agreements, Stock Exchange Listing Permissions etc.
19.	Forms and returns filed with the Registrar of Companies, Ministry of Corporate Affairs, SEBI or any other regulatory authority.
20.	Any court/ NCLT orders, agreements and notices.
21.	Certificates issued by the Registrar of Companies.
22.	Other statutory registers and documents maintained by the Company under various laws applicable to the Company or as prescribed by the Board of Directors from time to time.
23.	Any other documents as may be required to be maintained permanently under various laws applicable to the Company.

[Additionally, as a depository, CDSL is required to maintain certain records and documents, such as:	
24.	records of securities dematerialised and rematerialised;
25.	the names of the transferor, transferee, and the dates of transfer of securities.
26.	records of instructions received from and sent to participants, issuers, issuers' agents and beneficial owners.
27.	records of approval, notice, entry and cancellation of pledge or hypothecation, as the case may be.
28.	details of participants.
29.	details of securities declared to be eligible for dematerialisation in the depository; and
30.	such other records as may be specified by the Governing Board for carrying on the activities as a depository.] <sup>12</sup>

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<sup>12</sup> Inserted via amendment approved by Governing Board on May 28,2025.



**Annexure -2****Documents with preservation period of not less than eight years after completion of relevant transaction**

<b>Sr. No.</b>	<b>Document</b>
1.	Books of account including relevant books and papers and financial statements
2.	Disclosures/ notices by a director of his interest
3.	Register of deposits
4.	Instrument creating a charge or modification
5.	Annual return and copies of all certificates and documents required to be annexed thereto
6.	Register of debenture holders
7.	Postal ballot forms
8.	Attendance Register of Board & Committee Meetings
9.	Office copies of Notices, Agenda, Scrutinizer Report, Notes on Agenda and other related papers
10.	Correspondence with shareholders
11.	Tax records
12.	Disclosures – SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
13.	Disclosures – SEBI (Prohibition of Insider Trading) Regulations, 2015
14.	Protected Disclosures in writing or documented along with the results of investigation relating thereto (including the Investigation Report) as reported under the whistle-blower policy
15.	Other statutory registers and documents maintained by the Company under various laws applicable to the Company or as prescribed by the Board of Directors from time to time.
16.	Records of securities dematerialised and rematerialised
17.	The names of the transferor, transferee, and the dates of transfer of securities
18.	A register and an index of beneficial owners
19.	Details of the holding of the securities of beneficial owners as at the end of each day
20.	Records of instructions received from and sent to participants, issuers, issuers' agents and beneficial owners

21.	Records of approval, notice, entry and cancellation of pledge or hypothecation, as the case may be.
22.	Details of participants
23.	Details of securities declared to be eligible for dematerialisation in the depository
24.	Such other records as may be specified by the Board of Directors for carrying on the activities as a depository
25.	Any other documents as may be required to be maintained under various laws applicable to the Company for the periods stipulated.