

PNC INFRATECH LIMITED



POLICY FOR PRESERVATION OF DOCUMENTS

INTRODUCTION

This policy is in accordance to the Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 that require every Listed Company to frame a policy for providing framework for preservation of the documents of the Company as per the applicable statutory requirements re-produced as under:

“Regulation 9: Preservation of Documents

The listed entity shall have a Policy for preservation of documents classifying them 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: Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode.”

The policy shall be recommended by the Risk Management Committee and approved by the Board. The Board may pursuant to the recommendation of the Risk Management Committee amend this Policy from time to time as it may deem fit and/or to incorporate any subsequent amendment(s)/modification(s) in the Listing Regulations with respect to matters covered under this Policy or otherwise.

1. DEFINITIONS

“Act” means the Companies Act, 2013 & rules made thereunder or any modification(s) thereof as amended from time to time;

“Applicable Law” means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India under which the preservation of the Documents has been prescribed;

“Board of Directors” or **“Board”** means the Board of Directors of PNC Infratech Limited, as constituted/re-constituted from time to time;

“Company” means PNC Infratech Limited;

“Listing Regulations” means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any modification(s) thereof as amended from time to time;

“Policy” or **“this Policy”** means Policy for Preservation of Documents;

“Stock Exchanges” means the stock exchanges where the Company’s securities are listed;

“SEBI” means Securities and Exchange Board of India;

II. PRESERVATION OF DOCUMENTS

- A) Documents mentioned under **Annexure A** and those which are required to be maintained under various Acts/Rules/Regulations applicable to the Company shall be maintained and preserved in the manner and for such time period specified therein.
- B) The Documents Preservation Schedule is annexed herewith as “**Annexure A**” for the guidance of the concerned departments of the Company.
- C) It shall be the responsibility of the concerned head of department to keep the annexed Documents Preservation Schedule updated from time to time to ensure that it is in compliance with the various Acts/Rules/Regulations applicable to their respective Departments and for this purpose, they shall communicate any changes desired in the abovementioned Schedule to the Company Secretary.
- D) In case of any inconsistency in the annexed Documents Preservation Schedule and the provisions of various Acts/Rules/Regulations applicable to the Company, such provisions shall prevail.
- E) The documents mentioned above can be maintained by the Company in physical or electronic mode, if permitted under the applicable Acts/Rules/Regulations.
- F) The concerned head of department shall keep in his custody the documents which are of important and/or confidential nature and list of the same shall be maintained in a Register to be kept in his/her custody and he/she shall be responsible for the preservation of the same. The said documents along with the Register shall be handed over by him/her to the successor in the event of such head of department leaving the Company/Department.

III. DESTRUCTION OF DOCUMENTS

- A) After the expiry of the preservation period specified in the annexed Documents Preservation Schedule, such documents which are no longer required may be destroyed by the concerned department after obtaining prior approval of Board of the Company. The records of the documents destroyed shall be noted by the concerned department.
- B) In case any specific procedure is prescribed under applicable Act/Rule/Regulation for destruction of any document, the same shall be followed by the Company.
- C) If any document is forming part of the matter in dispute in such cases the destruction of the related documents shall be suspended till such time the matter is settled or disposed off finally.

IV. ARCHIVAL OF DOCUMENTS

Documents mentioned in the annexed Documents Preservation Schedule which are not required regularly can be archived by the concerned department in the following manner:

1. Documents to be archived should be kept in the storage locations earmarked by the Company for the purpose in secured place or cupboard having access only by the authorised personnel.



If consider appropriate, services of external archival agencies may be utilized;

2. Documents should be boxed and the box should be labeled with the reference number and list of the files/documents. List of documents contained in the box should be kept inside the Box and shall also be kept by the concerned department;
3. Documents should be stored in a way that preserves their integrity and readability and restricts access to authorized personnel only;
4. The medium used to store documents shall be such that those documents remain complete and legible throughout the required period of retention and can be made available to the Auditors or Regulatory Authorities upon request;
5. The concerned department head should maintain a record of documents archived, box reference number and storage location; and
6. Electronic records i.e., e-mails, files etc. should be archived as per IT Policy of the Company.

V. DISCLOSURES

The Company shall disclose this Policy on its website and a web link thereto shall be provided in the Annual Report.

ANNEXURE A



DOCUMENTS PRESERVATION SCHEDULE

Sr. No.	Type of Document/Seal	Provisions Reference	Preservation Period	Concerned Department
1.	All Documents and Information as originally filed with the Registrar of Companies for Incorporation of Company.	Section 7(1) of Companies Act, 2013	Perpetual	Secretarial
2.	Certificate of Incorporation, Certificate of Change in Name etc. Memorandum and Articles of Association of the Company.	Section 15 of Companies Act, 2013	Perpetual	Secretarial
3.	Register of Renewed and Duplicate Share Certificate	Section 46 of Companies Act, 2013	Perpetual	Secretarial
4.	Books and documents relating to the issue of share certificates including blank forms of share certificates	Section 46 of Companies Act, 2013	Thirty Years. But in case of disputed cases, permanently.	Secretarial
5.	Statutory Registers & Minutes	Section 56, 85, 118, 119, 187, 189 of Companies Act, 2013	Perpetual	Secretarial
6.	Register of Members/ Index of Members	Section 88 of Companies Act, 2013	Perpetual	Secretarial
7.	Annual Audit Reports and Financial Statements	Section 129 of Companies Act, 2013	Perpetual	Secretarial
8.	Annual Returns	Section 92 of Companies Act, 2013	8 Years	Secretarial
9.	Attendance Register; Board Agenda and supporting documents	Secretarial Standard – 1 & 2	8 Years	Secretarial
10.	Office copies of Notice of Board Meeting / Committee Meeting/ Agenda, Notes on Agenda and other related papers; Notice of General Meeting and related papers	Section Secretarial Standard - 1 Section 101 & 102 of Companies Act, 2013	8 Years	Secretarial
11.	Structured Digital database	Regulation 3(6) of SEBI(PIT) Regulations, 2015	8 years	Secretarial
12.	Other Disclosures pursuant to Insider Trading policy	SEBI(PIT) Regulations, 2015	5 years	Secretarial
13.	Disclosures on Website	Regulation 30 of SEBI(LODR) Regulations, 2015	5 years	Secretarial
14.	Journal Entry support data	-	10 Years	Finance & Accounts
15.	Insurance Policies	-	4 Years	Insurance Department

16.	Tax Exemption and Related documents	-	Permanent	Finance & Accounts
17.	Bank Statement	-	4 Years	Finance & Accounts
18.	Investment Records	-	10 Years	Finance & Accounts
19.	Books of Accounts, Ledgers and Vouchers	-	10 Years from the end of Financial Year or completion of Income Tax Assessment whichever is later	Finance & Accounts
20.	Tax Deducted at Source Records	-	10 Years from the end of Financial Year or completion of Income Tax Assessment whichever is later	Finance & Accounts
21.	Income Tax papers	-	10 Years from the end of Financial Year or completion of Income Tax Assessment whichever is later	Finance & Accounts
22.	Service Tax papers	-	10 Years from the end of Financial Year or completion of Assessment whichever is later	Finance & Accounts
23.	Court Orders	-	Permanent	Legal
24.	Original Property Purchase and Sale Agreement	-	Permanent	Legal
25.	Legal Memoranda and opinion including subject matter files	-	3 Years after the closure of matter	Legal
26.	Litigation files	-	3 Years after the closure of matter	Legal
27.	GST Records	-	Perpetual	Finance & Accounts

This Policy for Preservation of Documents has been approved by the Board of Directors by passing resolution by circulation on 01.12.2015 which became effective from the same day. The said Policy has been further amended and superseded by the Board of Directors in their meeting held on 09.08.2022. Amendment shall be effective from the day when amended. This Policy shall be display on the website of the Company.