



**DALMIA BHARAT LIMITED**  
**Regd. Office: Dalmiapuram – 621651,**  
**Dist: Tiruchirapalli, Tamil Nadu [CIN: L14200TN2013PLC112346]**

## **POLICY FOR DESTRUCTION OF DOCUMENTS AND ARCHIVAL**

### **1. PREFACE**

Documents and Records, regardless of their form, play a vital and indispensable role in the functioning of our organization. As a cornerstone of efficient administration, these documents and Records serve as fundamental tools that underpin our operational processes and functions. They play a crucial role in complying with legal and regulatory requirements.

Pursuant to Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI LODR Regulations**”), the Company is required to frame a policy on preservation of documents. Further, Regulation 30(8) SEBI LODR Regulations requires the Company to frame a Policy on website disclosure and archival of such disclosures.

In compliance to the aforesaid SEBI LODR Regulations, this Policy outlines a systematic approach for safeguarding Documents and Records, both physical and electronic, in adherence to regulatory requirements. It also establishes clear guidelines for the archival process, specifically for documents disclosed on the Company's website. In essence, this Policy governs the appropriate archival procedures for documents made available on the website, ensuring compliance with the specified time frames as prescribed in various Regulations.

The Board of Directors (“**the Board**”) of Dalmia Bharat Limited (the “**Company or DBL**”) has adopted this Policy (“**the Policy**”) for preservation of Documents /Records maintained by the Company either in Physical Mode or Electronic Mode (hereinafter referred to as “**the Documents**”) and Archival of various information / Documents / Records posted on the website of the Company.

### **2. OBJECTIVE**

The objective of this Policy is to ensure that all the necessary documents and records of the Company are adequately preserved, protected and if required, destroyed as per the statutory requirements after following the due process. This Policy is also for the purpose of aiding employees of the Company in understanding their obligations in retaining and preserving the Documents and Records which are required to be maintained as per the applicable statutory and regulatory requirements.

For the purpose of these instructions, Document shall include all information in whatever form it may be stored e.g. hard copies, electronic documents, computer disc, mails, etc.

Various laws require the Company to maintain certain types of corporate records either permanently or for a specified period of time. Failure to retain the records may be detrimental to the interests of the Company as it could subject the employees and the Company to penalties and fines, cause the loss of rights, obstruct justice, adversely impact potential evidence in a lawsuit, place the Company in contempt of court, or seriously disadvantage the Company in litigation.

The Company expects all employees to fully comply with this Policy, provided that all employees should note the following general exception to any stated destruction schedule.

All the Words and expressions used in this Policy, unless defined hereinafter, shall have meaning respectively assigned to them under the SEBI LODR Regulations and in the absence of its definition or explanation therein, as per the Companies Act, 2013 and the Rules, Notifications and Circulars made/issued thereunder, as amended from time to time.

### 3. DEFINITION

- a) **“Act”** means Companies Act, 2013.
- b) **“Administrator”** means respective function head who is reporting to any member of Executive Council of the Company or the member of Executive Council him/herself.
- c) **“Board”** means the Board of Directors of the Company or any of the committee constituted by it.
- d) **“Company”** means Dalmia Bharat Limited.
- e) **“Document/s”** includes any data or information set out in papers, notes, agreements, summons, notices, requisitions, orders, declarations, forms, records, registers, correspondence, minutes, whether issued, sent, received by or kept, in pursuance of any law for the time being in force or otherwise, maintained on paper or in Electronic Form.
- f) **“Electronic Form”** means on any contemporaneous electronic device such as computer, laptop, compact disk, floppy disc, space on electronic cloud, or any other form of storage and retrieval device as specified under clause (r) of sub-section (1) of Section 2 of the Information Technology Act, 2000 or as otherwise considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.
- g) **“Employee”** means the person employed by the Company or any of its subsidiary/ies.
- h) **“Electronic Records”** means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
- i) **“Record”** means a documentary evidence of past events or transactions, and includes Electronic Records.
- j) **“SEBI LODR Regulations”** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

### 4. ADMINISTRATION

The Documents of the Company shall be classified into following categories based on period of preservation-

- 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; or
- c) Miscellaneous Documents

Documents specified in clauses (a), (b) and (c) above may be kept in electronic mode as allowed under the Information Technology Act, 2000.

**'Schedule A - Documents Preservation Schedule'** serves as the approved initial framework for the maintenance, preservation, and disposal of documents within the company. The list of documents provided in the schedule is meant to be indicative and not exhaustive. The responsibility for administering this policy and overseeing its implementation lies with the Administrator.

The Administrator is authorized to make necessary modifications to the Documents Preservation Schedule as required to ensure compliance with local, State, and Central Laws. The Administrator shall also ensure that the records are no longer required to be produced as an evidence or otherwise in any judicial, quasi-judicial, legal or arbitration proceedings in any court of law, quasi-judicial authority, legal or arbitration proceedings. They are also responsible for monitoring and ensuring adherence to this policy.

It is important to note that if any document is mandated to be maintained and preserved under any prevailing Act or law, then such specific document shall be handled in accordance with the provisions of the relevant Act or law, irrespective of the content in this policy.

## **5. PROCEDURE FOR DISPOSAL OF DOCUMENTS**

The Company's documents that have become obsolete and are no longer deemed useful may be disposed of in accordance with the specified timeline outlined in **Schedule A**, subject to the approval and following the prescribed procedure detailed herein.

The Employee will share the request duly approved by the Administrator, regarding the destruction of records that are no longer necessary, as outlined in the Documents Preservation Schedule provided under **Schedule A**, to Company Secretary for taking the approval of Sr. Executive Director or Key Managerial Personnel of the Company. The Company Secretary before taking approval as aforesaid, may ask for any additional details/confirmation etc. as may be necessary. Once the Company Secretary obtains the approval of Sr. Executive Director or Key Managerial Personnel of the Company, he shall intimate the Employee and only after such intimation, the Employee will proceed for the disposal of such documents. On disposal, the Employee will provide details in **Schedule B** to Company Secretary for the records.

For disposing of documents, registers, or records, etc., which necessitate prior approval from the Board of Directors in accordance with any prevailing applicable laws, such disposal shall occur subsequent to obtaining approval from the Board of Directors.

## **6. EVENT OF LITIGATION**

If an Employee has reasons to believe, or has been informed that Company records are relevant to a litigation, or potential litigation (i.e., a dispute that could result in litigation), then the Employee must preserve those records until the Legal or Respective Department determines that the records are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those records. If an Employee(s) believe(s) that exception may apply, or has any question regarding the possible applicability of that exception, he/she may contact the Office of Group Company Secretary or General Counsel of the Company.

Notwithstanding any other provision which may provide for the destruction of a document, upon receipt of a notice or claim or dispute concerning a project or a matter, this policy is suspended for any documents concerning that project or matter with respect to the records concerning that claim or dispute.

## **7. WEBSITE ARCHIVAL**

The Company shall ensure that all the statutory information / document as mentioned in SEBI LODR Regulations disclosed on the Company's website is maintained live for a period of 5 years and then in archive section of the website. The Investor Relation department, should at the closure of every financial year, identify the data placed on the website which is required to be archived as aforesaid. Such identification should be sent to the Office of Group Company Secretary of the Company for his approval. On receipt of approval from the Company Secretary, the Investor Relation Department will proceed for shifting the relevant information / document to the archive section of the website.

## **8. POLICY REVIEW AND BOARD'S APPROVAL**

The Board may review this Policy from time to time if deemed necessary in order to comply with any regulatory amendments or statutory modifications.

**SCHEDULE A- DOCUMENTS PRESERVATION SCHEDULE**

The Document Preservation Schedule is organized as follows:

**Categories of Documents:**

- A. Corporate Documents
- B. Property Documents
- C. Contract Agreements
- D. License Agreements and IPR related Agreements
- E. Employee Contracts and other Employee Related Records
- F. Legal and Statutory Documents
- G. Financial and Tax Documents

<b>A. Corporate Documents</b>		
<b>Sr. No.</b>	<b>Document Type</b>	<b>Minimum Preservation Period</b>
1.	Common Seal	Permanent
2.	Incorporation Documents	Permanent
3.	Minutes Books of Board, General Meetings and Committees Meetings	Permanent
4.	Register of Members along with index of names	Permanent
5.	Register of loans, guarantee, security and acquisition of securities made by the Company	Permanent
6.	Register of investments not held in its own name by the Company	Permanent
7.	Register of contracts or arrangements in which Directors are interested	Permanent
8.	Register of Renewed and Duplicate Share Certificates	Permanent
9.	Register of Charges	Permanent
10.	Instrument creating charge or modification thereon	8 years from the date of satisfaction of charge by the Company
11.	Statutory Forms	8 years
12.	Scrutinizers Reports	8 years
13.	Copies of all Annual Returns and copies of all certificates and documents required to be annexed thereto	8 years from the filing with ROC
14.	Office copies of Board Meeting Notices, Agenda, Notes on Agenda and other related papers of the company	As long as they remain current or for 8 financial years whichever is later and may be destroyed thereafter with the approval of the Board
15.	Office copies of general meeting Notices, scrutinizers report and other related papers of the company	As long as they remain current or for 8 financial years whichever is later

A. Corporate Documents		
Sr. No.	Document Type	Minimum Preservation Period
16.	Attendance Register	8 financial years from the date of last entry made therein and may be destroyed thereafter with the approval of the Board
17.	All notices in Form MBP-1 for disclosure of concern/ interest received u/s 184 of the Companies Act, 2013 and Rules made thereunder	8 years from the date of financial years to which it relates
18.	Instrument creating a Charge or Modification or Satisfaction	8 years from the date of satisfaction of charge
19.	Books of accounts	8 financial years
20.	Joint Venture Agreement	8 years from termination of Agreement whichever is earlier
21.	Shareholders' Agreement	8 years from termination of Agreement whichever is earlier
22.	Any other register /documents required by any law, for the time being in force	8 financial years
23.	Recordings of the Meeting of the Board of Directors & Shareholders' Meeting	Till the completion of the Audit of the relevant financial year

B. Property Documents		
Sr. No.	Document Type	Minimum Preservation Period
1	Original Purchase and Sale Agreement	Permanent. (If sold, copies thereof to be kept)
2	Property Card, Ownership records issued by Government Authority	Permanent. (If sold, copies thereof to be kept)
3	Latest Property Insurance	8 years from the date of expiry
4	Documents / Agreements of leases, transfers and conveyances	8 years from the date of expiry

C. Contract Agreements		
Sr. No.	Document Type	Minimum Preservation Period
1	Originals of all project documents	8 years from expiry date of all contractual obligations
2	Tender documents	8 years from expiry date of all contractual obligations
3	Contract agreements	8 years from expiry date of all contractual obligations

C. Contract Agreements		
Sr. No.	Document Type	Minimum Preservation Period
4	Consortium agreements and any similar documents	8 years from expiry date of all contractual obligations
5	All design drawings, specification of contracts	8 years from expiry date of all contractual obligations

D. License Agreements and IPR related Agreements		
Sr. No.	Document Type	Minimum Preservation Period
1	Trademark Registration	Permanent
2	Copyright Registration	Permanent
3	Patent Registration	Permanent

E. Employment Contracts and other Employee related records		
Sr. No.	Document Type	Minimum Preservation Period
1	Payroll registers	8 financial years
2	Earning records	8 financial years
3	Exemption certificates	8 years
4	Withholding tax documents and other relevant documents	8 years
5	Salary Schedules	8 years
6	Job evaluations, reclassifications, merit pay increases and job descriptions	8 years
7	Records relating to promotion, demotion, lay-off, or discharge of employees	8 years
8	Appointment / Resignation / Termination Letter	8 years
9	Safety records, including logs of each occupational injury and illness, and annual summaries of all such injuries and illness.	8 years
10	Savings plan documents, valuation reports	8 years
11	Other employee documents	8 years
12	Other accounting and tax documents	8 years
13	Stop payment orders	5 years from the date of retirement or dismissal of any employee by DBL
14	Industrial environment records relating to compliances with the relevant Industrial Laws	10 years from the end of the financial year to which the records pertain.

<b>F. Legal and Statutory Documents</b>		
<b>Sr. No.</b>	<b>Document Type</b>	<b>Minimum Preservation Period</b>
1	All documents related to legal like arbitration or mediation proceedings, Court Orders, court proceedings and any settlement agreements and outside counsels' legal opinions and Legal case papers	8 years from the date of the relevant final decision rendered by the competent authority against which no appeal has been preferred by any person and / or party.
2	Statutory documents	As prescribed in the respective prevailing law.

<b>G. Financial and Tax Documents</b>		
<b>Sr. No.</b>	<b>Document Type</b>	<b>Minimum Preservation Period</b>
1	Original Applications made for availing of various licenses / permissions / registrations	Permanent or 8 years from the surrender / termination / expiry of validation whichever is earlier.
2	All sales tax / VAT / Service Tax /GST and such other registration certificates	Permanent or 8 years from the surrender / termination / expiry of validation whichever is earlier.
3	Original Voucher of all Capex incurred	Permanent or 8 years from date of sale whichever is earlier
4	Annual financial statements	8 years
5	Accounting books and records including all relevant certificates and documents, invoices, sales bill, expense vouchers, Journal entries, A/P Paid invoices, A/R invoices and other relevant accounting records etc.	8 years
6	Bank reconciliations	8 years
7	General ledger	8 years
8	Annual audit records	8 years
9	All type of Tax returns	8 years
10	Sales and use, property and other tax returns	8 years
11	Superseded cheque signature authorizations	8 years
12	Stop payment orders	5 years
15	All Other accounting and tax documents	As prescribed in respective prevailing law
13	Registration Book of Vehicle	Permanent or 8 years from sale of vehicle whichever is earlier
14	Insurance Policies	8 years from the date of its expiry





**Note:**

1. In the event, insurance policies are produced as evidence under any litigation / legal proceedings, such policies shall be retained without limitation. After closure of the litigation such documents must be sent to the Legal Team/Department.
2. If the abovementioned documents are disposed physically as per the policy, then the electronic storage of that particular document, if any, shall also be disposed along with it.

**SCHEDULE B- REGISTER FOR DISPOSAL OF DOCUMENTS**

Sr. No.	Particulars of Document destroyed	Function name	Date and mode of destruction	Name, Employee ID and Signature of authorized person	Name, Employee ID and Signature of Head of Department

**Date:**

**Place:**