

CHL LIMITED

PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

1. PREAMBLE:

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [“Regulations”] requires every listed company to have a policy on Preservation of Documents / records maintained by the Company either in Physical Mode or Electronic Mode.

2. SCOPE:

This policy shall govern the maintenance, preservation and archives for documents as per applicable statutory and regulatory requirements.

3. OBJECTIVE OF THE POLICY:

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulations and as per Policy framed in compliance with the Regulations and to ensure that the records no longer needed or which are of no value are discarded after following due process for the same.

The major objectives of the policy are:

- To identify statutory records to be preserved.
- To identify records to be maintained either for a period of eight years or permanently.
- To decide the mode of preserving the documents, whether in physical form or in electronic form.
- To decide the procedure to destroy the documents after eight years or other applicable period,
- To help employees understanding their obligations in retaining and preserving the documents and records.

4. DEFINITIONS:

“Act” means the Companies Act, 2013, Rules framed thereunder and any amendments thereto.

“Board of Directors” or “Board” means the collective body of the Directors of the Company.

“Board” means the Board of Directors of the Company;

“Books of Account” as defined in Section 2(13) of the Companies Act, 2013 includes records maintained in respect of:

- i. All sums of money received and expended by a Company and matters in relation to which the receipts and expenditure take place;
- ii. All sales and purchases of goods and services by the Company;
- iii. The assets and liabilities of the Company; and
- iv. The Central Government has not specified maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013, in respect of the product of the Company.

“Company”, “This Company”, “The Company”, The Listed Entity”, wherever occur in the policy shall mean “CHL LIMITED”.

“Cloud Storage” or “distributed storage”, or “digital storage” or “online storage” means, typically refers to using online services and providers for storing and accessing digital / electronic data, and where data is stored on remote servers maintained by third-party providers, allowing users to access it from anywhere with an internet connection, similar to how it's used globally.

“Current” means running/ present time matter or whatever is at present in course of passage.

“Digitization of Documents” the process whereby a paper document is converted into an electronic format.

“Electronic Form” means any contemporaneous electronic device such as computer, laptop, compact disc, 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 Company or otherwise the Company has control over access to it.

“Electronic Records” means the electronic records as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.

“Listing Regulations” means the Securities and Exchange Board of India, (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendment(s) thereof.

“Maintenance” means keeping documents, either physically or in electronic form.

“Policy” or “This Policy” means, “Policy on Preservation of Documents of CHL Limited”.

“Preservation” means to keep the documents preventing them from being altered, damaged or destroyed.

“Records” in relation to this policy or under any other applicable policy of the company includes, but not limited to the “books and papers” and “book or paper” include books of account, deeds, vouchers, writings, documents, minutes, and registers maintained on paper(s) or in electronic form(s) as defined in sub-section 12 of section 2 of the Companies Act, 2013.

“Register” means a register maintained under the Companies Act, 2013 or the SEBI Act.

“Regulations” means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto.

Terms that have not been defined in this policy shall have the same meaning assigned to them in the Companies Act, 2013, and / or Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any other relevant regulation/legislation applicable to the Company.

5. OBJECTIVE OF THE POLICY:

The objective of this Policy is to classify the documents into two categories i.e.

- documents which need to be preserved permanently and 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.

This policy establishes retention and archival schedules for various data categories defined in this policy, and it is formulated for the purpose of systematically identifying, categorizing, classifying, maintaining, retaining, and destroying / disposing documents received or created in the usual course of business. This policy establishes standards for establishing document type, determining how long and in what form a document should be stored, and determining how and when specific documents should be destroyed / disposed. 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.

6. INTRODUCTION:

The Corporate records of the Company are important assets of the Company. It is the duty of every employee to keep the records in such a manner that the same is retrievable when needed and maintained in good condition and preserved till such time as mentioned below.

It is the Company's policy to keep records that are complete, accurate, and of high quality. Records should be kept for as long as they are needed, unless prolonged retention is required for historical reference, contractual, legal, or regulatory requirements, or for other reasons outlined below. Records that are no longer necessary or have reached the end of their retention periods will be destroyed.

In such cases where applicable law clearly specifies how long a document must be preserved, and if there is any inconsistency with this policy, provisions of applicable law will prevail. No officer, director, employee, contractor, or volunteer of the Company shall knowingly destroy a document in order to obstruct or influence the investigation or proper administration of any matter under the jurisdiction of any government department or agency, or in relation to or contemplation of any such matter or case. This policy applies to all of the Company's records and documents.

The Company reserves the right to amend, alter and terminate this policy at any time.

7. GUIDELINES:

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, provides that the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, 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.

Accordingly, the company has classified the preservation of documents to be done in the following manner:

- a. Documents that need to be preserved and retained permanently;
- b. Documents that need to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or Regulations;
- c. Documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company;
- d. Where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is “Current”.

An indicative list of the documents and the time-frame of their preservation is provided in **Annexure – A**.

The company may move for the digitization process for all or any of the department(s) physical documents, as the case may be, in future time-lag, which involves converting physical documents into digital formats for efficient storage, retrieval, and management. This process typically includes document preparation, scanning, quality control, data entry (if any), indexing, metadata creation, and delivery of the digitized files.

8. MODES OF PRESERVATION:

The Documents may be preserved in:

- a. Physical form; and
- b. Electronic Form

The official of the Company who is required to preserve the document shall be Authorised Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or

accessibility of the documents.

The preserved documents must be accessible at all reasonable times. Access may be controlled by the concerned Authorised Person with preservation, so as to ensure integrity of the Documents and to prohibit unauthorized access.

▪ **Destruction of documents:**

After the expiry of the statutory retention period, the preserved documents may be destroyed. Destruction of documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant.

This applies to both physical and electronic documents. The documents may be destroyed as follows:

- a. Recycle Non confidential paper records;
- b. Shred or otherwise render unreadable confidential paper records
- c. Delete or destroy electronically stored data

9. POLICY REVIEW:

This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Company Secretary / Compliance Officer of the Company will keep the policy updated as per applicable statutory guidelines.

10. AMENDMENT

The Board shall have power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this policy entirely with a new Policy according to subsequent modification(s) / amendment(s) to Regulations.

ANNEXURE – A

Indicative List

A. PERMANENT PRESERVATION:

- a) Common Seal,
- b) Minutes books of Board, General Meetings and Committee Meetings,
- c) Statutory Registers,
- d) License and Permissions,
- e) Statutory Forms and disclosures except for routine compliance,
- f) Scrutinizers' Report,
- g) Register of Members and
- h) Index of Members.

B. TEMPORARY PRESERVATION UPTO 8 YEARS:

- a) Annual Returns,
- b) Board Agenda and supporting documents,
- c) Attendance Register,
- d) Office copies of Notice of General Meeting and related papers,
- e) Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers,
- f) All notices pertaining to disclosure of interest of directors,
- g) Instrument creating a charge or modification,
- h) Books of accounts, financial statements etc. and
- i) Register of debenture holders or any other security holders.

C. OTHERS:

As per applicable law.