

YUKEN INDIA LIMITED

PRESEVATION OF DOCUMENTS AND ARCHIVAL POLICY

OBJECTIVE:

This Policy aims at guiding the Management of the Company in classifying, managing and storing the records of the Company, in compliance with Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

POLICY:

1. Classification of Records:

Records are classified into following two categories:

- (i) Documents whose preservation shall be permanent in nature and
- (ii) Documents with preservation period of not less than eight (8) years after completion of relevant transaction and
- (iii) Other documents whose preservation is on need basis

Following factors should be taken into consideration, for the purpose of classification of the records:

- (a) Whether the records are statutory documents / required by various regulatory authorities from time to time
- (b) Whether the information contained in the documents is generally available
- (c) Whether the records / documents are in active use / not in current use but referred to occasionally / rarely used / never need for reference.

2. Methodology of Preservation:

The Company shall adopt any one/combination of the following methods in preserving the records:

- (a) Departmental / function wise
- (b) Subject wise
- (c) Chronologically
- (d) Any such other manner, as the departmental heads consider appropriate

3. Storage and Security:

- Records should be preserved in such a place and manner that are secure and clean with no / low risk of damage.
- Records in electronic format shall require special storage conditions, handling process and retrieval from time to time, considering their specific character.
- Records requiring longer / permanent preservation shall require higher quality of storage.

4. Duration of Preservation:

Duration of preservation of records shall be in accordance with the Schedule-A as annexed to this Policy. Relevant documents can be preserved in physical / electronic mode.

5. Disclosure of Information on Website:

The Company shall disclose on its website, all such events or information which have been disclosed to Stock Exchange(s) under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and such disclosures shall be hosted on its website for a minimum period of five (5) years and thereafter, as per this Policy.

6. Destruction of Records:

Records which no longer required can be destroyed, taking into consideration, their importance and minimum period of retention, in the following manner:

- (a) Confidential records shall be destroyed by making them unreadable.
- (b) Non-confidential records shall be destroyed by either selling to waste paper dealers / recycled.
- (c) Electronic records shall be destroyed with the help of IT department.

AMENDMENTS:

- (i) The Board shall review and amend this Policy as and when required.
- (ii) Any subsequent amendment / modification in the relevant regulations and/or other applicable laws in this regard shall automatically apply to this Policy.

SCHEDULE – A

S.No.	Document(s)	Minimum Retention Period
1.	<ul style="list-style-type: none"> • Company Secretarial records and Statutory Registers including minutes of meetings of the Board, Members, Committees as per the Companies Act, 2013 • Licenses, permissions, registrations, approvals from various authorities, unless otherwise stipulated by the concerned authorities. • Title / ownership documents in relation to assets owned or held by the Company. 	Permanent
2.	<ul style="list-style-type: none"> • Books of accounts and tax records of the Company, or as required under various laws. 	8 years
3.	<ul style="list-style-type: none"> • Documents pertaining to ongoing or potential tax assessments, commercial litigations by or against the Company 	Until the final disposition of the of the relevant assessment / litigation
4.	<ul style="list-style-type: none"> • Documents in respect of matters which the Management feels could result in potential litigation and marked as 'litigation hold'. 	As long as required
5.	<ul style="list-style-type: none"> • All Contracts / Agreements / Deeds etc. executed by the Company in the course of its business 	3 years post expiry or termination thereof
6.	<ul style="list-style-type: none"> • Intellectual property records of the Company 	Permanent
7.	<ul style="list-style-type: none"> • Employment and related documents including performance reviews 	3 years post cessation of employment
8.	<ul style="list-style-type: none"> • Other records, filings, papers, disclosures etc. 	As per relevant rules, regulations and laws