

1. BACKGROUND:

1.0 This Policy (hereinafter referred to as “Policy”) shall be called “Policy for Preservation of Documents” of Centum Electronics Limited (hereinafter referred to as “CENTUM”).

1.1 This policy has been framed in compliance with the provision of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “Listing Regulations”) which requires every Listed Company to have a policy on preservation of documents approved by its Board of Directors.

2. OBJECTIVES OF THE POLICY:

2.1 The objective of the Policy is to ensure that all important documents, generated or received by CENTUM, are adequately maintained and preserved in compliance with the applicable statutory provisions and to facilitate destruction of documents that are no longer required, at an appropriate time.

2.2 The policy establishes the guidelines for management, retention, preservation and destruction of documents, both in physical form and electronic form, by CENTUM.

3. SCOPE OF THE POLICY:

3.1 This policy shall apply to all documents generated or received by CENTUM, both in physical form as well as electronic form.

4. DOCUMENTS:

4.1 “Documents” refers to all papers, records, writings, communications, including agreements, sale / conveyance deeds, licences, judgments, orders, approvals, registration certificates, building plans, vouchers, etc. generated or received by CENTUM in the course of its business either in physical form or in electronic form.

4.2 Documents generated or received in “electronic form” would include but not limited to emails and attachments, scanned papers, word documents, presentations, spreadsheets, databases, picture / graphic files, computer generated faxes, calendars, network access files and internet usage files, etc.

5. PRESERVATION SCHEDULE OF DOCUMENTS:

5.1 The Documents shall be preserved under following twocategories:

- (a) Permanent ;
- (b) Specified periods, being
 - the period mandated under applicable laws;
 - the period duly approved by the Functional Head as per the business needs of CENTUM;
 - not less than eight years in other cases;

5.2 All documents which are required to be preserved permanently may also be additionally stored electronically / digitally.

5.3 All Documents must be properly classified, filed, labelled, indexed and stored by the respective departments.

5.4 The head of each department shall designate an officer of the department who shall ensure compliance with this Policy.

6. DISPOSAL OF DOCUMENTS:

6.1 The Documents which are not required to be preserved beyond the “specified period” as per this policy shall be destroyed by the respective department with the approval of Functional Head after the specified period.

7. PRESERVATION OF DOCUMENTS PERMANENTLY:

7.1 All Documents as may be required under the applicable statute, laws, rules and regulations, namely but not limited to, documents pertaining to certificate of incorporation, PAN card, licences, title deeds, sale / conveyance / lease deeds, general power of attorney, accounting database, drawings, building plans, agreements, registration certificates, statutory / regulatory approvals, trusts deeds, patents, trademarks, copy rights etc. shall be preserved permanently or till the time the asset is in existence with company.

7.2 Statutory records and registers required to be maintained under the provisions of the Companies Act shall be preserved permanently.

POLICY FOR PRESERVATION OF DOCUMENTS

- 7.3 Minute books containing minutes of the Board Meeting, Board Committee Meeting, General Meetings of members, Court convened Meetings, Meetings of Creditors, etc. shall be preserved permanently.
- 7.4 Agenda items and approval note for the agenda items alongwith relevant annexures thereto pertaining to the meeting of the Board / Committee of the Board shall be preserved permanently.
- 7.5 The record of disposal / destruction along with the approval obtained shall be preserved permanently.

8. PRESERVATION OF DOCUMENTS FOR SPECIFIED PERIOD:

- 8.1 All books of account, vouchers, supporting documents, etc. shall be kept in good and proper physical condition at-least for a period of eight financial years after the financial year to which they relate to.
- 8.2 The documents relating to assessment of the Company under the direct and indirect taxes shall be preserved for a period of eight years after the financial year to which they relate to.

However, wherever any enquiry has been initiated or legal proceedings with respect to taxation issues is under process, then in such cases all related documents pertaining to the subject issue are to be preserved in proper manner till such time the matter is finally concluded.

- 8.3 All disclosures made by the company to the stock exchanges shall be hosted on the website of the company for a minimum period of five years. Upon completion of five years period such disclosures shall be removed from the website of the Company and shall be destroyed in consultation with Company Secretary.
- 8.4 In addition to the above, all other Documents shall be preserved for such period as may be specified in the relevant statute, law, rules, regulation, guidelines, etc. applicable to the respective department.

9. PRESERVATION OF DOCUMENTS BEYOND SPECIFIED PERIOD:

- 9.1 Notwithstanding anything contained in this policy, in case of any directions from any statutory authorities, tribunals, tax authorities, registrar of companies, court

of laws, etc. by an order in writing to preserve any specific document for a period beyond the specified period under this policy, then the concerned department of CENTUM would be bound to preserve such documents for such period beyond the specified period till the matter is finally concluded.

10. AMENDMENT TO THE POLICY:

- 10.1 The Policy facilitates preservation and disposal of “Documents” under the Acts, Rules, Regulations, Guidelines, etc. generally applicable to the company. In case of any modification / amendment / re-enactment of any existing acts, rules, regulations, guidelines, etc. or an enactment of any new act, rules, regulations, guidelines, etc., which are inconsistent with this policy, then such modified / amended / re-enacted provision or new provisions shall prevail over the policy.
- 10.2 Chairman is authorized to approve amendment to this Policy so that it is consistent and in compliance with the prevailing provisions of applicable Acts, Rules, Guidelines, Regulations as well as in accordance with administrative / business requirements of the Company.
