

POLICY ON PRESERVATION OF DOCUMENTS

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Approved By	Board of Directors
Adopted on	
Effective From	1 st April 2025

1. PREAMBLE

- 1.1 This Policy (hereinafter referred to as 'Policy') shall be called 'Policy on preservation of documents' of the Company.
- 1.2 The Policy has been framed specifically in compliance with the provisions of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'Listing Regulations')
- 1.3 Regulation 9 of Listing Regulations mandates every Listed Company to frame a policy for preservation of documents.
- 1.4 This policy establishes guidelines for records management & retention and its archival by IL&FS Engineering and Construction Company Limited, its subsidiaries ('IECCL').

2. OBJECTIVES OF THE POLICY

The objective of the Policy is to ensure that necessary records and documents are adequately maintained and retained. Documents that are no longer needed are discarded at the proper time in compliance to the applicable provisions. All Records received or created by the Company must be managed and retained in terms of this Policy.

This Policy has been framed to ensure compliance with Regulation 9 of the Listing Regulations.

Retention periods are based as mandated in the relevant applicable statutes, laws, regulations, guidelines, and as per business needs.

3. RECORDS

Records refers to all documents, agreements, writings, papers, communications, sale, licences, orders, approvals, licenses, registration, original PAN Card, Certificate of Incorporation (COI), Books of Accounts, Vouchers, etc. either physical or electronically, created or received by Company. The retention period apply to all Records regardless of location, including all Company locations, off-site locations, computer storage or employees' laptops.

4. SCOPE

This Policy applies to all paper and electronic-based documents and communications created or received by Company, including but not limited to, email and attachments, documents scanned into PDF format, Power Point presentations, spreadsheets, databases, picture and graphic files, computer generated faxes, calendars, network access files and Internet usage files. The retention periods apply to all Records regardless of location, including all Company locations, off-site locations, computer storage or employees' laptops.

5. RECORD MAINTENANCE

5.1 Records shall be preserved under two categories:

- (a) Permanent in nature;
- (b) Specified period – not less than eight years
- (c) As mandated under the applicable laws or business needs.
- (d) Records or documents not covered especially ordinary correspondence and normal e-mails should not be retained for more than one year.

- 5.2 Records may be sent to record room on a regular basis with the permission of the concerned Head of the Department/Sector Head/Functional Head. The Records-in-Charge shall maintain a list of all records maintained at the record room.
- 5.3 All records must be properly classified, filed, labelled, indexed and stored in storage space in record room provided by the Company for this purpose.
- 5.4 The Head of each Department shall designate an employee in the department to be in charge of the Records (hereinafter 'Records-in-Charge') who shall ensure compliance with this Policy.

6. RECORDS DISPOSAL

There would be a Record Destruction Committee consisting of CFO, Legal Head-cum-Company Secretary and respective Sector Head/Functional Head who would oversee the mass destruction of records, minutes of which would be recorded.

7. PRESERVATION OF RECORD

All documents as may be required under the relevant statute, laws, regulations, namely but not limited to documents pertaining to certificate of incorporation, certificate for commencement of business, documents such as permanent account number (PAN card) under the Income Tax Act 1961, approvals, licences, general power of attorney(ies), opinions, database in ERP, drawings, registration certificates, statutory/regulatory approvals, trusts deeds, partnership deeds, patents, joint venture agreements, trademarks, copy rights and any amendments thereto.

- 7.1 Minute books containing minutes of proceedings of meetings of the board, its committees, general meetings of members, meeting of class holders, statutory records and registers maintained under the Companies Act shall be preserved permanently.

Agenda notes, notices, attendance records for the aforesaid meetings shall be maintained in good and proper condition and order for a period of at least eight years.

- 7.2 All books of account, supporting documents, vouchers shall be kept in proper and good physical condition for not less than a period of eight financial years beginning with the financial year to which they relate to.

- 7.3 Records relating to Company's assessment under the direct and indirect taxes shall be kept for a period of eight years beginning with the financial year to which they relates.

- 7.4 In addition to the above, all other Records shall be kept for such period as may be specified in the relevant statutes, laws, regulations, guidelines, approvals etc.

- 7.5 In line with Listing Regulations, all the disclosures made by the Company to the exchanges shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the Company.

Once the disclosures have been hosted for a period of five years, they shall be destroyed with the approval of the Board/Committee.

- 7.6 All documents to be preserved, whether permanently or for a period of eight years or for such period as may be prescribed in the relevant applicable, statutes, rules, laws, guidelines, regulations, etc. shall be maintained both digitally and also in physical form. Physical preservations shall be ensured in proper store / record rooms, access to which shall be allowed to only persons authorized.
- 7.7 Notwithstanding anything contained in this Policy in case of directions from any statutory/ regulatory authorities, tribunals, direct and indirect tax authorities, registrar of companies, court of laws by order in writing, to preserve any of the documents mentioned in b above then the Company will be bound to preserve such documents for such period beyond the period the period of 8 years, according to the directions, so received.

8. POLICY REVIEW

- 8.1 This Policy is based on the provisions of the prevalent Acts, rules, guidelines, regulations framed under the various statutes, laws applicable to the Company.
- 8.2 In case of any modification and/or promulgation/enactment in the applicable provisions of acts, rules, guidelines, regulations which are inconsistent with the Policy, such amended provisions would prevail over the Policy.
- 8.3 The Company Secretary and Chief Financial Officer jointly authorized to amend this Policy to be consistent with the prevailing provisions of acts, rules, guidelines, regulations and in accordance with administrative requirements, which shall be placed before the Audit Committee/Board for their approval.

9. DISCLOSURE ON WEBSITE

The above Policy and subsequent amendments thereto shall also be disclosed on the Company's website in line with the aforesaid Regulations.