

PRESERVATION OF DOCUMENTS & DATA RETENTION AND ARCHIVAL POLICY			
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1. **Adoption**

The Board of Directors of the Company at its meeting held on 18th October, 2021 approved this policy for preservation of documents.

The revision in policy is effective from 01.10.2023.

2. **Introduction/ Background**

Regulation 9 and Regulation 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires every listed Company to formulate a policy for preservation of documents and to frame the Archival Policy for website disclosures respectively

The effectiveness of Information Security Management System (ISMS) also requires the policy for preservation and retention of data and documents.

3. **Objective**

This Policy contains guidelines for identifying data/documents (defined later) that need to be maintained, the period of preservation of such data/documents and its destruction/disposal.

This Policy aims to provide efficient and systematic control on the periodicity and destruction of business-related Documents.

In terms of Regulation 9 of the Listing Regulations, for the purpose of preservation, the documents under the policy are to be classified as:

- (a) Documents to be preserved permanently.
- (b) Documents to be preserved for a period of not less than 8 years.

4. **Definitions**

- (i) **“Board”** means the Board of Directors of the Company

(ii) “**Company**” means CJ Darcl Logistics Limited unless the context otherwise provides.

(iii) “**Compliance Officer**” means compliance officer appointed in terms of *regulation 6* of the Listing Regulations.

(iv) “**Data**” is a factual information including facts, statistics, measurements, numbers etc used to analyze something or make decisions *basis reasoning*, discussion, or calculation whether kept electronically or physically.

(v) “**Document**” means document maintained in any medium, (paper, electronic, optical, magnetic, etc.), that is created, received, transmitted or used in the course of and in relation to the business of the company and includes a memorandum, summons, order of a judicial regulatory or administrative authority, an email, a contract, registers maintained by the company under the provisions of a statute, books of account, a payment voucher, minutes of the meeting of the members or board of directors or any committee of board of directors or management, returns or reports filed with statutory authorities or the regulators, tax records, press release, etc.

(vi) “**Listing Regulations**” means the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(vii) “**Year**” means a period of 12 months beginning on *1st April and ending on 31st March* of the subsequent calendar year.

Other terms used in the policy but not specifically defined here shall have the same meaning assigned to them in the *SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or the Securities and Exchange Board of India Act, 1992 or the Securities Contracts (Regulation) Act, 1956 or the Depositories Act, 1996 or the Companies Act, 2013, Information Technology Act, 2000 and the rules and regulations and thereunder*, as the case may be or in any amendment thereto.

5. Scope

This Policy applies to all departments and business functions of the Company but does not apply to personal or non-business information.

6. Periodicity of preservation/retention of Data/Documents

The below guidelines shall be followed for proper preservation of documents.

Document Category	Document type	Preservation period	Mode of preservation
Company Operations	<ul style="list-style-type: none"> • Memorandum / Articles of Association • Certificate of incorporation • Certificate of commencement of business • Licenses, certificates, approvals and other such documents issued by Central/State Government and any other statutory and/or regulatory body • Orders, judgements of judicial authorities • Policies, Charters and Codes of the Company • Other related Documents 	Permanent	Physical and/or electronically
Tax and Finance records	<ul style="list-style-type: none"> • Books of accounts, including inter-alia, financial statements, vouchers relevant to entry in books of accounts, audit records, invoices, expense records, bank records etc. in accordance with the applicable provisions of Companies Act, 2013, Income tax Act, and any other applicable laws. • Application/correspondence with various Direct and Indirect tax authorities • Excise invoices / bills / challans • Returns and Assessment Records • Sales Tax documents • All copies of registrations • Loan related Documents • Agreements pertaining to securities • Documents related to all other taxes and duties • Other related Documents 	Eight (8) financial years or such period as may be specified under applicable law/statute etc.	Physical and/or electronically

<p>Secretarial Records</p>	<ul style="list-style-type: none"> • Notice, agenda and notes to agenda of meetings of the Board and its Committees • Minutes of the meetings of the Board of Directors and of its Committees • Minutes of all meetings of shareholders • Office copies of Notices, scrutinizer's report and other documents related to meetings of shareholders/ creditors of the Company • Attendance register of the meetings of the Board and its Committees • Statutory Registers, indices, returns, forms as required under various applicable laws / statutes / regulations etc. • Statutory filings with the Stock Exchanges, SEBI, Ministry of Corporate Affairs, Reserve Bank of India and any other statutory/ regulatory authority • Applications and approvals for issuance and listing of securities • Press releases, publicly filed documents • Land title deeds/documents/receipts • Other Documents required to be permanently preserved under any applicable law/regulation/statute etc. • Other related Documents 	<p>Permanent</p>	<p>Physical and/or electronically</p>
	<p>Documents specified to be preserved for eight financial years under any applicable law/regulation/statute etc.</p>	<p>Eight (8) financial years</p>	<p>Physical and/or electronically</p>
	<p>Details relating to unclaimed/unpaid divided</p>	<p>Seven (7) years</p>	<p>Physical and/or electronically</p>
<p>Legal</p>	<p>Executed copies of contracts/agreements entered by the Company</p>	<p>Five (5) years beyond the life of the contract or such period as</p>	<p>Physical and/or electronically</p>

		may be specified under applicable law/statute etc.	
	<ul style="list-style-type: none"> • Documents relating to business projects/contracts/bids • Case file of all disputes with different authorities. • Registration/renewal Documents • Documents relating to development of intellectual property • All Documents containing trade secrets • Original and supplementary license user agreements • Other related Documents 	<ul style="list-style-type: none"> • Permanent/Till final disposition 	<ul style="list-style-type: none"> • Physical and/ or electronically
	Documents are relevant to litigation or any potential litigation (dispute that may result in litigation), claim, audit, investigation or enforcement action.	<ul style="list-style-type: none"> • Until the Legal Department of the Company determines in writing that such Documents are no longer needed. 	<ul style="list-style-type: none"> • Physical and/ or electronically
Production, purchases related records	<ul style="list-style-type: none"> • Production procedures, production data, system based records, MIS, yield, rejections etc. • Other production related records required to be maintained under any applicable law/statute etc. • Purchase orders, annual rate contracts, quotations and comparative quotation analysis etc. • Bill of entry/bill of lading, shipping bill, airway bill etc. 	<ul style="list-style-type: none"> • Eight (8) financial years or such period as may be specified under applicable law/statute etc. 	<ul style="list-style-type: none"> • Physical and/ or electronically
Strategy/projects	<ul style="list-style-type: none"> • Documents relating to green field / brown field projects • Statistical information, negotiation drafts, analysis reports etc. • Other related documents 	<ul style="list-style-type: none"> • Five (5) years beyond the life of the project/ assignment or such period as may be specified under applicable law/statute etc. 	<ul style="list-style-type: none"> • Physical and/ or electronically

Employment/ Personnel records	<ul style="list-style-type: none"> • Documents relating to individual personnel records, payroll, salary history, bonuses, performance reviews etc. • Other personnel related documents 	Eight (8) financial years or such period as may be specified under applicable law/statute etc.	Physical and/ or electronically
Information Technology	<ul style="list-style-type: none"> • Documents in relation to procurement of IT hardware, software, licenses etc. • Operations & User Manuals • Licence Documents • Disaster Recovery Site logs • As per Backup Policy • Other related Documents 	Three(3) financial years or such period as may be specified under applicable law/statute etc.	Physical and/ or electronically
Operations, Marketing and Sales records	<ul style="list-style-type: none"> • Final copies of marketing and sales documents • Sales & Marketing policies • Excise Invoices • Debit Note/Credit Notes • Credit Appraisal Forms & Ratings • Agreements with Agents • Collection Advices • Related MIS • Other related Documents 	Eight (8) financial years or such period as may be specified under applicable law/statute etc.	Physical and/ or electronically
Incidental or other business-related information	• Drafts and preliminary versions of documents superseded by work paper and other transitory information	As long as it remains relevant	Physical and/ or electronically
	• Any other Document relating to the business of the Company	As long as it remains relevant	Physical and/ or electronically

Where the preservation period of data/documents is not included in the above identified categories, such period shall be determined by the application of the general guidelines affecting data/document preservation identified in this Policy, as well as any other pertinent factors.

Any data/document not included above, should be maintained for a minimum period of three years or legally required whichever is higher and in other cases as determined by the respective head of the department in writing.

7. Accessibility and retrieval of data/records

(i) Retention of Physical records

Preserved records shall be kept confidentially, securely with access control and with ease of retrieval, whether in-house or externally. Measures should be taken for physical security of the records maintained like selection of area of record room, firefighting device, access control, etc.

(ii) Retention of Electronic Records

Wherever allowed/required by any law/statute, records may be maintained in electronic form. In case records and documents are maintained in electronic form, all the requirements relating to Information Technology Act, 2000, including any statutory amendment(s) or modification(s) thereto, shall be adhered to.

In case of switch-over to another electronic system, it should be ensured that all the records in the old electronic system should be migrated to new electronic system and all old records are accessible in the new system.

8. Destruction of documents

All information generated in the course of the Company's business activities that is not required to be retained must be safely destroyed or discarded as soon as practicable, but in any event within 365 days of the completion of the project/assignment/contract.

i. Physical:

The Documents should be destroyed at the end of the preservation period specified under Clause 5 of this Policy. The destruction should be carried out in a way that preserves the confidentiality of any information they contain, if so required. A record should be kept about the Documents that have been destroyed.

Records which are required to be maintained for certain period of time, shall be added to the archive when it no longer has a business need. Files or items when added to the archive will be recorded on a database that shall be maintained by the facilities and retrieving the records from the archive must be for valid business reasons.

Documents should be shredded through a paper shredding machine and not sold as scrap.

ii. **Electronic:**

Electronic information, including e-mails that are no longer required to be retained, must be purged using appropriate techniques which ensure that the data cannot be reconstructed from the storage media on which it resided. Records stored on magnetic media must be destroyed by reformatting at least once. However, the backup copies of the records must also be destroyed.

After the expiry of statutory retention period, the preserved data/documents, if no longer required, may be destroyed. Data/Documents which are duplicate, unimportant or irrelevant and are not required to be preserved under any provision of law may be destroyed to a degree equivalent to their value to others and their level of confidentiality as a normal routine administrative action. The data/documents can be destroyed as under:

- i. Recycle non confidential paper records
- ii. Shred or otherwise render unavailable confidential paper records or
- iii. Delete or destroy electronically stored data.

Before destruction the approval of the head of the department and the compliance officer shall be obtained and for electronic data the additional approval of Chief Information Officer (CIO) shall be obtained.

The company shall maintain a register under the custody of the compliance officer, for recording documents destroyed and CIO additionally for electronic data The register shall be named as '*Register of documents destroyed*' and shall be preserved permanently.

9. **ARCHIVAL POLICY**

As per Regulation 30(8) of the SEBI (LODR) Regulations, 2015, every equity listed entity is required to make disclosures to Stock Exchange(s) of any events or information which, in the opinion of the board of directors of the listed company, is material and such disclosures shall be hosted on the website of the listed company for a minimum period of 5 years & thereafter as per the Archival Policy of the company as disclosed on its website. This Policy has been framed keeping in view the requirements of SEBI (LODR) Regulations. This Policy applies to such documents/information hosted and visible to the public on the website of the Company. All disclosures made under Regulation 30 of the LODR by the Company to the Stock Exchange(s), shall be kept on the website of the Company for a period of 5 years and thereafter in the archives of the Company for a period of 1 year.

10. Responsibility

All the Departmental heads of respective Departments shall be responsible for monitoring the implementation of this Policy.

11. Policy enforcement

Failure to comply with this Policy may result in punitive action or any other action against the concerned employee. Questions regarding enforcement of the Policy should be referred to the Departmental Heads or the Company Secretary/Compliance Officer of the Company.

12. Review and Amendment

The Policy shall be reviewed as and when required to ensure that it meets the objectives of the Statutory Provisions and remains effective.

This Policy shall be reviewed periodically and may be amended by the Board, as may be deemed necessary.

13. Interpretation

In case of any conflict between the provisions of this Policy and of Statutory Provisions, the Statutory Provisions shall prevail over this Policy. Any subsequent amendment/ modification in the Statutory Provisions shall automatically apply to this Policy.

14. Company Secretary as Nodal Officer

In case of any clarification required with respect to this Policy, the Company Secretary of the Company can be contacted as Nodal Officer.

For **CJ DARCL LOGISTICS LIMITED**

Approved By

Harvinder Singh Banga

(Chief Information Officer)