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POLICY ON PRESERVATION OF DOCUMENTS AND RECORDS

1. Background:

- 1.1 The Securities and Exchange Board of India has notified the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 1.2 Regulation 9 of Listing Regulations mandates the listed entities to formulate Policy Preservation of Documents and Records.
- 1.3 The Policy has been approved by the Board of Directors on August 3, 2023.

2. Definitions:

- 2.1 **“Board of Directors”** or **“the Board”** means the Board of Directors of TVS Supply Chain Solutions Limited, as constituted from time to time.
- 2.2 **“Company”** **“TVS SCS”** shall mean TVS Supply Chain Solutions Limited.
- 2.3 **“Documents”** or **“Records”** mean a piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company.
- 2.4 **“Preservation”** or **“Preserve”** or **“Preserved”** means maintenance of documents and records (whether physical or electronic) in usable form and in good order, to prevent from being damaged or destroyed or tampered with.
- 2.5 **“Policy”** shall mean the Policy on Preservation of Documents and Records.
- 2.6 **“Listing Regulations”** shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued there under, including any statutory modifications or re-enactments thereof for the time being in force.

Words and expressions used in this Policy but not defined shall have the same meaning ascribed to it under the Listing Regulations, Securities and Exchange Board of India Act 1992, the Securities Contracts (Regulation) Act 1956, the Depositories Act, 1996 or the Companies Act, 2013 and rules and regulations made thereunder.

3. Statutory Requirement and Objective of the Policy:

- 3.1 Regulation 9 of the Listing Regulations requires listed entities to have a Policy on preservation of documents and records, approved by the Board, classifying the documents in at-least two categories, which are as follows:
 - 3.1.1. Documents whose preservation **shall be permanent in nature**; and

3.1.2. Documents whose preservation **period of not less than eight years** after completion of the relevant transactions.

3.2 The objective of this Policy is to determine the period for maintenance, preservation and disposal of physical and electronic documents and records of the Company.

4. Scope and Applicability

4.1 The Policy covers all relevant documents and records generated during the course of operations of the Company.

4.2 The Policy will be applicable to the Company.

4.3 The concerned department / function head will be responsible for the maintenance, preservation and destruction of Documents and Records.

5. Policy

5.1 The Company shall preserve all its records as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the secretarial standards and the Listing Regulations and other applicable law, rules, regulations and internal policies of the Company, in force.

5.2 Documents and Records which are required to be preserved by virtue of applicable laws and regulations shall be preserved either permanently or for such periods as may be mandated by applicable laws from time to time.

5.3 Documents and Records which are required to be preserved for a period of not less than 8 (Eight) years after completion of the relevant transactions (or such time period stipulated in the Listing Regulations and other laws and statutes applicable to the Company from time to time) shall be preserved for such stipulated time period as specified by the relevant head of departments of the Company from time to time.

5.4 Classification of the documents and preservation period is detailed in **Annexure A**.

6. Modes of Preservation

6.1 The Documents may be preserved either in physical form or electronic form.

6.2 The relevant head of departments/functions of the Company who is/are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents ("**Authorized Person**").

- 6.3 The preservation of Documents should be in such a manner to ensure that there is no tampering, alteration, destruction, or anything which endangers the content, authenticity, utility or accessibility of the Documents.
- 6.4 The Preserved Documents must be accessible at all reasonable times. Access may be controlled by the Authorized Person for preservation, so as to ensure the integrity and confidentiality of the Documents and prohibit unauthorized access.
- 6.5 The Company shall make appropriate provisions for back up of all Documents Preserved both physically and electronically.

7. Disposal of documents and records

Documents and records which are no longer required or upon the expiration of the specified period of time for preservation may be destroyed or purged in one of the following ways:

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

8. Review & Amendment

- 8.1 The Policy shall be reviewed as and when required to ensure that it meets the objectives of the relevant regulation and remains effective. The Board of Directors has the right to amend any provision of this Policy at its discretion.
- 8.2 In case of any amendment(s), clarification(s), circular(s), etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s), etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s), etc.

9. Compliance

All employees of the Company are required to comply with the provisions of this Policy and the guidance manual. Any queries regarding this Policy may be referred to the Compliance Officer of the Company, who is in charge of administering, enforcing and updating this Policy.

Annexure A - Classification of Documents and Records to be Preserved (Illustrative list)

S.No.	Document Category	Document Type	Preservation Requirement	Custody
I.	Corporate Organizational	<ul style="list-style-type: none"> ▪ Certificate of Incorporation; ▪ Memorandum of Association; ▪ Articles of Association; 	Permanent	Secretarial
II.	Directors/ Key Managerial Personnel/Senior Management	<ul style="list-style-type: none"> ▪ Consent to act as a Director (Form DIR-2); ▪ Notice of disclosure of interests (Form MBP-1); ▪ Intimation of disqualification, if any (Form DIR-8); ▪ Disclosures made under SEBI (Prohibition of Insider Trading) Regulation, 2015; ▪ Resignation Letters; ▪ Service Agreements/Letter of Appointment; ▪ Correspondences with the Directors 	Up to eight years from the date of resignation/cessation of the concerned person.	Secretarial
III.	Finance & Accounting	<ul style="list-style-type: none"> ▪ Audited Financial Statements and related documents; ▪ Auditors Reports. 	Permanent	Accounts & Finance
		<ul style="list-style-type: none"> ▪ Unaudited Financial Statements and related documents; ▪ Books of accounts and vouchers; ▪ Management Representation Letters; ▪ Investment Statements; ▪ Cost Records; ▪ Bank Statements. ▪ Sanction letters and agreements with Banks and financial institution; ▪ Forex transactions; ▪ Income tax Returns; ▪ Permanent Account Number ▪ Tax deduction records; ▪ Records relating to Customs; ▪ Records relating to payment of gratuity; ▪ Details of Related Party Transactions. ▪ Remittance Register. ▪ Fixed Asset Register. 	Up to eight years from the date of document	
IV.	Share & Secretarial	<ul style="list-style-type: none"> ▪ Annual Reports; ▪ Listing Agreement with the Stock Exchange(s); ▪ Tripartite Agreement with the Depositories and the Registrar and Share Transfer Agent (RTA) of the Company; ▪ Agreement with the RTA; ▪ Prospectus; ▪ Documents related to declaration of Interim and Final Dividend; ▪ General Meeting Minute Book; ▪ Board Meeting/Committee Minute Book; 	Permanent	Company Secretary

		<ul style="list-style-type: none"> ▪ Resolutions passed by the Board/Committee in Circulation and related documents; ▪ Statutory Registers under Companies Act; ▪ Company Policies / Charters / Bye laws-Secretarial ▪ Secretarial Audit Report and the related documents; ▪ Annual Return and related documents; ▪ Forms (including e-forms), returns and documents including agreements, receipts, undertakings, affidavits with the Registrar of Companies, Regional Director, Ministry of Corporate Affairs; ▪ Transcripts of the audio / video recordings of post earnings call / quarterly calls or such other calls. 		
		<ul style="list-style-type: none"> ▪ Investor Grievance correspondences; ▪ Correspondences with Statutory Authority(ies); ▪ Records from the RTA; ▪ General Meeting Notices; ▪ Documents relating to Postal Ballots; ▪ Attendance Register; ▪ Board Meeting/Committee Meeting Notices; ▪ Board Meeting/Committee Meeting Agenda Papers; ▪ Board Presentations; ▪ Certified Extracts from the Minute Book; ▪ Instrument creating a charge including modification and satisfaction thereof; ▪ Newspaper publications – secretarial. 	up to eight years from the date of document	Secretarial
V.	Provident Fund	<ul style="list-style-type: none"> ▪ Records relating to Employees' Provident Fund; ▪ Accounts & Returns submitted to Regional Provident Fund Office; ▪ Electronic Challan Receipts (ECR). 	Eight years	Human Resource
VI.	Real estate documents	<ul style="list-style-type: none"> ▪ Property Records; ▪ Documents related to the Acquisition and Sale of Property; ▪ Records related to development of intellectual property including Patent, Trademark, Copyright or Trade Secret; 	Permanent	Legal
VII.	Agreements	<ul style="list-style-type: none"> ▪ Lease and Sale Agreements, Rent Agreements; ▪ Non-Disclosure Agreements; ▪ Contracts, Agreements (unless specifically addressed elsewhere in this policy), Deeds, Licenses; ▪ Documents related to past/ongoing litigations. ▪ Statutory Licenses, Registrations and Permits; 	Permanent / as per requirement of law/ till the date of validity	Legal
VIII.	Human Resource	<ul style="list-style-type: none"> ▪ Official files of present employees; ▪ Official files of ex-employees; 	Eight years	HR

		<ul style="list-style-type: none"> ▪ Payroll records. ▪ ESOP Documents 		
IX.	Insurance	<ul style="list-style-type: none"> ▪ Insurance policies; ▪ Documents relating to Insurance claims, settled and pending. 	Eight years	Accounts & Finance
X.	General	<ul style="list-style-type: none"> ▪ Press Releases; ▪ Documents & Agreements with Media Company, PR Agency. 	Eight years	Corporate Communication