

PRABHAT TELECOMS (INDIA) LIMITED



Documents Retention and Archival Policy

1. Purpose:

1.1 Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 has mandated companies to adopt and implement a policy on preservation of documents.

2. Overview and Effective Date

2.1 This Policy covers various aspects of preservation of documents and also safe disposal/destruction of the documents in line with the statutory requirements pertaining to the same.

2.2 The Policy shall come into effect from _____.

3. Scope

3.1 This Policy is extended to all business units, functions and departments of Prabhat Telecoms (India) Limited.

4. Requirements for Retention of Documents/Records

4.1 The documents/records shall always be preserved for a period in accordance with the statutory requirements applicable to them from time to time.

4.2 The detailed Record Retention Schedule, which lays down the type of documents maintained, retention period, destruction authority and broadly the rationale behind retention period are stated in Record Retention Schedule to this Policy. Any changes in the Schedule can be made with the approval of the Managing Director of the Company.

4.3 In case change in the statutory requirements for preservation of documents, the Policy stands automatically revised and corresponding changes will be made in the Record Retention Schedule with the permission of Managing Director.

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5. Modes of preservation

5.1 Documents may be preserved in

- a. Physical form or
- b. Electronic Form

as per the statutory requirements from time to time.

“Electronic Form” means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

5.2 The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

5.3 The physical documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

5.4 The preserved documents must be accessible at all reasonable times. Access may be controlled by an authorised person from each respective division, so as to ensure preservation and integrity of the documents and prevent unauthorized access.

6. Responsibilities

6.1 This Policy is to be administered under the supervision of the Company Secretary. The Company Secretary is authorized to interpret and apply this policy with such input as may be needed from other departments.

6.2 Employees of each division stated under the Schedule or otherwise, shall be responsible for ensuring compliance of this Policy, as related to records in their possession, custody or control. Employee must notify Company Secretary/Managing Director of any significant changes that may impact the Company's Records Retention Schedule, as related to records in his/her possession, custody or control

7. Archival/Destruction of Records

7.1 The documents/records are required to be preserved for a minimum period stated in the Annexure. The retention period is decided basis the current statutory/internal requirements.

7.2 The documents, after the retention period can be archived/destroyed in accordance with the Records Retention Schedule.

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7.3 Records are to be destroyed only in accordance with the approval of the Authority stated in the Records Retention Schedule.

8. Other requirements

8.1 All records relating to, or created, or acquired in connection with the Company's business, property or activities, as well as the information in them, are considered to be the Company's property and do not belong to individual employees or third parties, regardless of the subject matter, storage media or location. Records and the information in them may be used only for Company business purposes and not for any personal purpose of employees. Records may not be copied for personal use or retention or for any other purpose except in furtherance of Company's business, or as required by law. Employees must return all records to Company upon request or when separating from the Company.

8.2 Confidential information in Company records must be safeguarded from improper disclosure. No records or information in them may be disclosed except in furtherance of Company's activities.

8.3 All Company records are to be protected in safe and secure conditions.

8.4 Records are to be destroyed on a regular basis, and as soon as possible following the expiration of their retention period, unless otherwise required by this Policy.

8.5 In the event of pending or reasonably foreseeable litigation, summons, government investigation or audit, affected Employees may retain the relevant records, among other things, until the matter is resolved.

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Prabhat Telecoms (India)Limited Record Retention Schedule

Record series title/Record series Description	Country Document/Record title and description	Total Retention	Destruction Authority	Rationale
<u>Documents permanent in nature</u>				
Contracts and Agreements - Real Property Purchase and Sale	Contracts and Agreements - Real Property Purchase and Sale	Permanent	Legal	Tax assessment enquiries
Acquisition and Divestiture Files	Acquisition and Divestiture Files	Permanent	Legal/Tax	Statutory requirement - Enquiry/Investigations/assessment enquiries
Capitalisation Records	Capitalization Records - Documentation related to changes in Capital structure including changes to Prabhat stock	Permanent	Secretarial	Statutory Requirement
Legal Opinion/Expert Opinion	Legal Opinion/Expert Opinion	Permanent	Legal	Reference Guide
Regulatory Filings	Statutory filings with BSE/Ministry of Corporate Affairs/ Reserve Bank of India/SEBI or any other such government authorities	Permanent	Secretarial	Statutory Requirement
	Statutory Registers under the Companies Act 2013	Permanent	Secretarial	Statutory Requirement
	Certificates from Registrar of Companies, Memorandum of Association, Court Orders	Permanent	Secretarial	Statutory Requirement
	Judgements/Court Orders relating to Company matters	Permanent	Legal/Tax	Statutory Requirement
Settlement Agreements	Settlement Agreement - Final Settlement agreement	Permanent	Legal/Tax	
Minutes Book	Minutes Book (Shareholders and Board of Directors, Committee Minutes, Circular Resolutions), Charter documents	Permanent	Secretarial	Statutory Requirement
	Compliance Certificates	Permanent	Secretarial	
	Licenses/approvals/Registration certificates from various government regulatory authorities under different statutes	Permanent	Regulatory/Supply Chain	
<u>Temporary in nature</u>				
Contracts and Agreements - Lease Agreements	Contracts and Agreements - Lease Agreements	Until expiry+ 3 years	Legal and Tax	
Contracts and Agreements - Patents and Trademarks	Contracts and Agreements - Patents and Trademarks	Until expiry+ 8 years	Legal and Tax	Tax assessment enquiries

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Confidential Disclosure Agreements	Confidential Disclosure Agreements	Until confidentiality period expires + 2 years	Legal	
Contracts and Agreements	Contracts and Agreements	Contract expiry+ 8 years	Legal and Tax	Tax Investigations/assessment enquiries
Annual Meeting File	Annual Meeting File with back up papers/ ballot papers/ records of attendance by shareholders	8 years	Secretarial	Statutory Requirement
Acquisition and Divestiture Files - Due diligence Support	Acquisition and Divestiture Files - Due diligence Support	Until closed + 8 Years	Legal and Tax	Statutory requirement - Tax Investigations
Copyright Registrations	Copyright Registrations/documents related to request from third party on use of Prabhat copyrights etc.	Life of Copyright + 10 years	Tax	Tax assessment enquiries
Engagement Letters	Engagement Letters with consultants/attorneys/law firms	Until Expiration + 8 Years	Tax	Tax assessment enquiries
Investigation Files	Investigation Files - Investigation/Inspection by FDA/Government officers/agencies	Until Closed + 8 Years	Legal	
Litigation	Litigation records relating to threatened or asserted litigation or government investigations	Until settled + 8 years	Legal	
Regulatory Matters	Regulatory Matters - Documentation pertaining to various regulators customs, excise, NPPA, Ministry of health, Department of Pharmaceuticals etc.	Until Closed + 8 years	Legal	
Trademark Conflicts	Trademark Conflicts	Until resolved + 8 years	Legal	
Trademark Registration Certificates	Trademark Registration Certificates	Life of Trademarks + 8 years	Legal/Tax	
Trademark Searches	Trademark Searches	6 months	Legal/Tax	
	Patent documents	Until expiry + 8 years	Legal	
	Show cause Notices/Demand Notices received from any Government authorities/documents pertaining to the same/correspondence with such authorities	Until matter is closed +3 years	Legal	