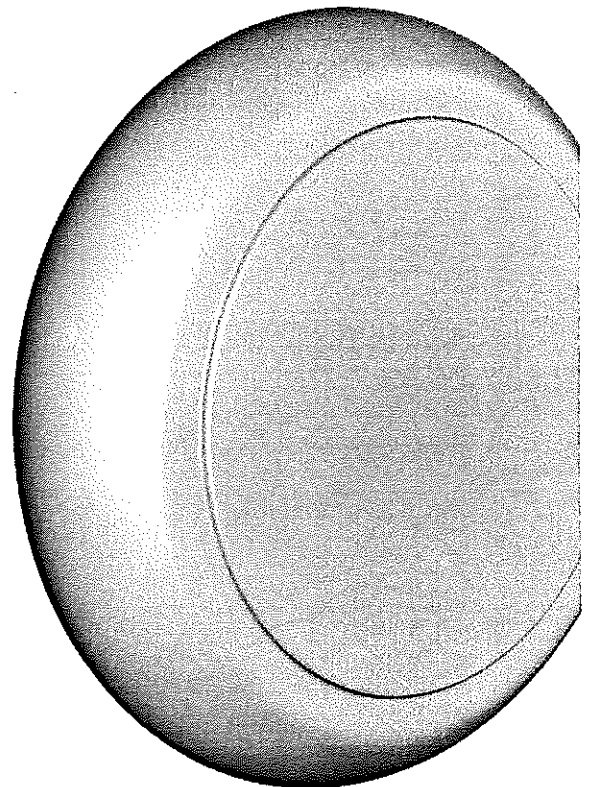




Aarti Pharmalabs Limited

**Policy on preservation
and Archival of Documents**

Compliance Department



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Policy effective from: January 30, 2023

1. INTRODUCTION

Regulation 9, Regulation 30(8) and Regulation 46 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandate the listed entities to frame a Policy on Preservation and Archival of Documents.

Accordingly, the Board of Directors of Aarti Pharmalabs Limited ('APL' / 'Company') has adopted the Policy on Preservation and Archival of Documents ('Policy').

2. SCOPE

All documents covered under this policy shall be preserved as per the periodicity stated in the Annexures to the Policy. All other documents of the Company shall be maintained in compliance with the requirements of the applicable laws.

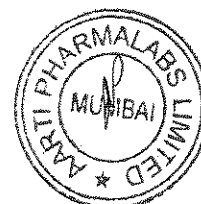
Thus, this Policy seeks to enhance transparency, accountability and better relationship with stakeholders, by providing a framework for disclosure of required information/ events on the website of the Company.

3. EFFECTIVE DATE

This Policy will be effective from the date of listing of the equity shares of the Company on the Stock Exchanges.

4. DEFINITIONS

- "Act" means the Companies Act, 2013 and rules framed there under.
- "Applicable Law" means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India ('SEBI'), Ministry of Corporate Affairs ('MCA') and the Institute of Company Secretaries of India ('ICSI') under which the preservation and archival of Documents has been prescribed.
- "Board" means the Board of the Directors of the Company.
- "Documents" includes papers, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, registers, correspondences, challan or any other record required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained in physical or in Electronic Form.
- "Listing Regulations" means the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 and any amendments made thereto.



5. PRESERVATION OF DOCUMENTS

- **Classification of documents:**

1. The documents of a permanent nature (listed in Annexure-1) shall be maintained and preserved permanently by the Company, subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved permanently by the Company.

2. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in Annexure-2) shall be preserved by the Company for a term of not less than eight years (as stated under Listing Regulations) after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term of not less than eight years.

Provided further that the Company may keep the documents as specified above in an electronic mode.

- **Modes of preservation:**

1. The documents may be preserved in physical form or electronic form.
2. The officer of the Company required to preserve the document shall be an authorised person who is generally expected to observe the compliance of requirements of applicable law.
3. 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.
4. The preserved documents must be accessible at all reasonable times. Access may be controlled by authorised person with preservation, so as to ensure integrity of the documents and prohibit unauthorised access.

6. DOCUMENTS TO BE HOSTED ON WEBSITE

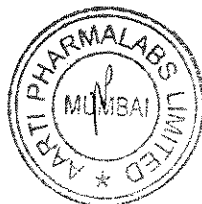
The Company shall host on its website, information and documents which are required to be hosted as per the applicable laws. The Company shall host the above information and documents on its website for a continuous period of five years from the date of hosting.

7. ARCHIVAL OF DOCUMENTS

After the hosting period of five years is over, the Company shall archive these information and documents for a period of one year. Thereafter, the information/ documents may be deleted permanently after obtaining approval from the Chairman. However, if the size of documents is very large or it becomes expensive to archive certain documents, then such documents may be removed/ deleted from archives after taking prior approval of the Chairman.

8. REVIEW AND AMENDMENT

The Board may monitor, review and amend the Policy from time to time as also whenever necessitated due to amendments to any Act, Rules or applicable Regulations.



Annexure – 1

Documents for permanent preservation:

- Memorandum and Articles of Association of the Company as amended from time to time.
- Certificate of incorporation, Certificate of commencement of business, Certificate of change of name. (if any)
- Minutes Books of General Meetings, Board Meetings and Committee Meetings
- Listing Agreement executed with the Stock exchanges.
- Audited Financial Statements.
- Statutory Registers except mentioned in Annexure-2.
- All books and documents relating to the issue of share certificates, including the blank forms of share certificates
- Merger Order(s) issued by Hon'ble High Court/National Company Law Tribunal
- Approval(s) and Product Registration & license(s) received from Statutory Authorities, Central & State Government(s)
- Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently.
- Any other document may be required to be maintained permanently in terms of the Act and Regulations, maintained and preserved from time to time.



Annexure – 2

Documents with preservation period of not less than 8 years after completion of the relevant transaction:

- Books of accounts including vouchers relevant to any entry in such books of accounts.
- Register of Inter corporate loans and investments.
- Register of deposits accepted or renewed, if any
- Instrument creating a Charge or modifying a Charge, if any
- Attendance Registers
- Copies of all Annual Returns
- Forms filed with the Registrar of Companies
- Employment /Personnel Record should be retained for a period of eight (8) years following cessation of employment in case of employees of the Company.
- Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for appeal, as the case may be
- Any other document as may be required to be maintained in terms of the Act and Regulations, maintained and preserved from time to time.

