

## 1. Purpose

The Board of Directors (“Board”) of Eiko Lifesciences Limited (“Company”) has adopted this Policy on Preservation of Documents (“Policy”) required as per Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”).

The objective of this Policy is to categorize documents which are to be preserved permanently and documents which are to be preserved for not less than 8 (Eight) years after completion of the relevant transactions, by the Company.

## 2. Definitions

For this Policy, following terms shall have the meanings ascribed to them as under:

- i. “Books of Account” shall have the same meaning as defined under Section 2 (13) of the Companies Act, 2013 and any amendments thereto.
- ii. “Document” shall have the same meaning as defined under Section 2 (36) of the Companies Act, 2013 and any amendments thereto.
- iii. “Financial Statement” shall have the same meaning as defined under Section 2 (40) of the Companies Act, 2013 and any amendments thereto.

Further, the Company may deem fit and possible from time to time maintain above mentioned documents in electronic form to the extent possible.

Notwithstanding anything contained in this policy in case of dispute with tax authorities or government authorities, record and document relating to dispute will be preserved till the settlement of dispute or eight years whichever is later.

## 3. Scope

This policy is applicable to all departments of the Company. It ensures that the Company maintains both electronic and physical documents as per various statutory requirements and are subject to the same degree of confidentiality and care.

## 4. Documents to be Preserved Permanently

Sr. No	Nature of Documents
1.	All statutory records and documents required to be kept permanently by the Company as prescribed under the Companies Act, 2013 and other applicable laws, Rules and Regulations.
2.	All licenses, registrations, approvals received by the Company under applicable statutes.



3.	Trademark registrations, Copyright registrations, patent registrations and other intellectual property right registrations which are permanently assigned or licensed to the Company.
4.	Any other documents as may be required to be maintained in terms of applicable law(s) and preserved from time to time.

## 5. Documents to be Preserved for not less than 8 (Eight) years after completion of relevant transactions

Sr. No	Nature of Documents
1.	All registers, records and documents required to be maintained for the statutory period prescribed under the Companies Act, 2013 and other applicable laws, Rules and Regulations.
2.	Books of accounts, Financial Statements and other records connected thereto
3.	Tax Returns and other filings made under the Income Tax Act and other applicable laws, rules and regulations.
4.	All documents pertaining to litigations in courts and quasi-judicial bodies.
5.	All agreements, contracts etc. entered into with various parties.

## 6. Mode of Preservation

The Company may maintain the documents referred in Para 4 & 5 mentioned above, either in physical mode or in electronic mode or both for such period and in such manner as deemed appropriate.

## 7. Manner of Destroying Documents

All the documents referred to in Para 5 above may be destroyed in the manner given below, after completion of the preservation period (if applicable).

The registers/documents mentioned above may be destroyed in accordance with the provisions contained in the Companies Act, 2013 and the SEBI Laws after approval of the Board and in the presence of the Company Secretary and the CFO.

The Board shall review, at least once in every three years, the list of documents that may be destroyed.

The Company shall maintain a Register of Records and Documents Destroyed, in format as given in Annexure I. It shall contain the particulars of the documents destroyed, the year to which it pertains, mode of destruction etc., each entry in this register shall be verified by the Company Secretary and countersigned by the CFO.

## **8. Disclosure**

This Policy shall be placed on the website of the Company.

## **9. Amendment**

Any change in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding.

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.

**ANNEXURE I****REGISTER OF THE DOCUMENTS DISPOSED/ DESTROYED**

SR. NO.	Particulars of Documents destroyed	Date of Destruction	Mode of Destruction	Signature of Division head
1.				
2.				