

POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DOCUMENTS

{Pursuant to SEBI (Listing Obligations and Disclosure Requirements), 2015}

Ref No:	DIAPL/Policy/2021-22
Effective Date	21.03.2022
Approved by	Board of Directors of the Company on 21.03.2022

POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DOCUMENTS

Introduction

This policy is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") and Companies Act, 2013. Archival Policy as referred to Regulation 51 (3) of the Listing Regulations forms part of this Policy. This policy is intended to ensure the compliance particularly with the Listing Regulations and the applicable provisions of the Companies Act, 2013.

Purpose of the Policy

Pursuant to Regulation 9 of the Listing Regulations mandates that a listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows-

Documents whose preservation shall be permanent in nature;

Documents with a preservation period of not less than eight years after completion of the relevant transactions.

Provided that the Company may keep documents specified in clauses (a) and (b) in electronic mode.

Further Regulation 51 (3) of the Listing Regulations also refers to an archival policy as per which all events or information which has been disclosed to stock exchange(s) and such disclosures shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the company, as disclosed on its website.

Besides the above, as per applicable provisions of Companies Act, 2013 certain documents must be preserved permanently or up to a certain prescribed time.

Accordingly, this policy has been framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

Preservation of Documents

(A) Preservation of Documents with specific reference to the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

(i) The documents whose preservation shall be permanent in nature :

All those documents which are required to be preserved permanently in accordance with the provision of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. as may be applicable on the Company from time to time shall be preserved permanently.

(ii) Documents with preservation period of not less than eight years after completion period of the relevant transaction

All those documents which are required to be preserved in accordance with the provision of applicable Act, Rules, Regulations, Guidelines, Circulars, notifications etc. for a period of not less than eight years after completion period of the relevant transaction shall be preserved accordingly.

(iii) Documents with preservation period other than those mentioned in (2) above:

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. for a preservation period of other than those mentioned in (i) & (ii) above shall be preserved accordingly.

(B) Documents to be made available on the website of the Company as required by the Companies Act, 2013 and the Listing Regulations

The Company shall maintain a functional website containing the basic information about the Company: -

- details of its business.
- composition of the Board
- composition of the various committees of the board of directors;
- financial information including;
 - i. notice of meeting of the board of directors where financial results shall be discussed.
 - ii. financial results, on the conclusion of the meeting of the board of directors where the financial results were approved.
 - iii. complete copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report etc;
- contact information of the designated officials of the listed entity who are responsible for assisting and handling investor grievances
- email address for grievance redressal and other relevant details
- name of the debenture trustees with full contact details;
- the information, report, notices, call letters, circulars, proceedings, etc concerning non-convertible redeemable preference shares or non-convertible debt securities;
- all information and reports including compliance reports filed by the listed entity;
- information with respect to the following :
 - i. default by issuer to pay interest or redemption amount;
 - ii. failure to create a charge on the assets
- all credit ratings obtained by the entity for all its listed non-convertible securities, updated immediately upon any revision in the ratings.
- statements of deviation(s) or variation(s) as specified in sub-regulation (7) and sub-regulation (7A) of regulation 52 of these regulations.
- annual return as provided under section 92 of the Companies Act, 2013 and the rules made thereunder.
- terms and conditions of appointment of independent directors;
- code of conduct of the board of directors and senior management personnel;
- details of establishment of vigil mechanism/ whistle blower policy;
- criteria of making payments to non-executive directors, if the same has not been disclosed in the annual report;
- secretarial compliance report as per sub-regulation (2) of regulation 24A of these regulations;
- policy on dealing with related party transactions;
- policy for determining 'material' subsidiaries;
- details of familiarization programmes imparted to independent directors including the following details:-
 - (i) number of programmes attended by the independent directors (during the year and on a cumulative basis till date),
 - (ii) number of hours spent by the independent directors in such programmes (during the year and on cumulative basis till date), and
 - (iii) other relevant details.

Mode of Maintenance

The Company shall maintain these records either in physical or electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to. All the records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various rules and regulations

Documents made available on the website of the company:

The information and/or documents uploaded on the website shall be available for current financial year and for the preceding five financial years. After the expiry of the above said time the information and/or document shall be removed from the main website. The Backup of said information and/or document which is removed from the main website shall be maintained/ preserved in the server for a minimum period of 3 years and after expiry of this period of 3 years the backup may be permanently removed from the server.

Destruction of documents mentioned in Sub Clause (A) & (B) of Clause 3 of this Policy

Any of the documents mentioned in sub clause (A) & (B) of clause 3 of this policy, which are not required to be maintained and preserved permanently shall be destroyed.

If documents / records should not be kept longer than is necessary and should be disposed of at the right time as unnecessary retention of records consumes time, space and equipment use. The documents / records referred to in Clause 3 (A) (ii) shall be preserved for at least 8 years (or additional period decided by the Company) may be disposed of after the expiry of the periods of their preservation, after the approval of the Board of Directors of the Company.

Amendments and updates

The Board of Directors can amend this Policy, as and when deemed fit. Any or all provisions of this Policy would be subject to revision / amendment in accordance with the Rules, Regulations, Notifications etc. on the subject as may be issued by relevant statutory authorities, from time to time. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities are not 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.