

***INTEGRA
TELECOMMUNICATION
AND
SOFTWARE LIMITED
("The Company")***

***Policy for Preservation of
Documents
&
Archival of Documents***

VERSION CONTROL

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DISCLAIMER

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Sr. No.	Content	Page No.
1.	Objective	4
2.	Regulatory Framework	4
3.	Definition	4
4.	Preservation and Maintenance of Documents	5
5.	Archival of Documents	5
6.	Destruction of Documents	6
7.	Preservation of Documents Disclosed on Company's Website	6
8.	Limitation and Amendments	6
9.	Annexures	7 - 9

1. Objective:

The objective of this Policy is to lay down the principles for the preservation of documents and records of the Company.

2. Regulatory Framework

- 2.1 The Securities and Exchange Board of India ("SEBI") has on September 2, 2015 notified the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations") which shall come into effect on December 1, 2015.
- 2.2 Regulation 9 of the SEBI Regulations requires the Board of Directors of listed companies to frame a policy for providing framework for adequate protection and preservation of the documents of the Company, classifying the documents in at-least two categories, which are as follows:
 - a. Documents whose preservation shall be permanent in nature; and
 - b. Documents with preservation period of not less than eight years after completion of the relevant transactions.
- 2.3 Accordingly, the Board of Directors of Integra Telecommunication and Software Limited has adopted this Policy for Preservation of Documents ("the Policy") and to establish the framework needed for effective preservation / maintenance of documents and other records of the Company that are required to be maintained under the SEBI Regulations.
- 2.4 The Board of Directors may amend this Policy from time to time as they may deem fit and/or to incorporate any subsequent amendment(s) / modification(s) in the Listing Regulations with respect to matters covered under this Policy or otherwise.

3. Definition:

- 3.1 "**Archival**" means accumulation/storage of historical records on server/network or at a physical place.
- 3.2 "**Board**" means the Board of Directors of the Company.
- 3.3 "**Company**" or "**ITSL**" means Integra Telecommunication and Software Limited.
- 3.4 "**Documents**" means papers, records, files, tapes, agreements, notices, agenda, circulars, declarations, forms, minutes, registers correspondences challans, CDs, DVDs, electronic storage devices, audio/video recordings etc., and like as may be required to be maintained under any various laws and regulations for the time being in force as maintained on paper or in Electronic Form.
- 3.5 "**Electronic Form**" means any information and/ or documents generated, sent, received or stored in an electronic device such as servers, computer, laptop, compact disc, pen drive, 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.
- 3.6 "**Preservation**" or "**preserve**" 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.
- 3.7 "**Policy**" shall mean the Policy on Preservation & Archival of documents and records.
- 3.8 "**SEBI Regulations or Regulations**" mean SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued thereunder, including any statutory modifications or re-enactments thereof for the time being in force.

Any term, word and phrases not defined herein shall have the same meaning as defined in the Companies Act, 2013, Regulations or any other applicable law or regulation to the extent applicable to the Company.

4. Preservation and Maintenance of Documents:

- a) Documents mentioned in "Annexure A" shall be maintained and preserved permanently by the Company subject to modifications, amendments, additions, deletions or any changes made therein from time to time.
- b) Documents mentioned in "Annexure B" are temporary in nature and shall be preserved by the Company for the term not less than 8 (eight) years or any such specified period as the Company deems necessary subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.
- c) It shall be the responsibility of the concerned head of department to keep the annexed Documents Preservation Schedule updated from time to time to ensure that it is in compliance with the various Acts/Rules/Regulations applicable to their respective Departments and for this purpose, they shall communicate any changes desired in the abovementioned Schedule to the Company Secretary & Compliance Officer.
- d) The concerned head of department shall keep in his custody the documents which are of important and / or confidential nature and list of the same shall be maintained in a Register to be kept in his / her custody and he / she shall be responsible for the preservation of the same. The said documents along with the Register shall be handed over by him / her to the successor in the event of such head of department leaving the Company / Department.
- e) The Company shall endeavor to preserve all the documents enlisted above in accordance with this Policy. However, the Company shall not be liable for any destruction of documents due to causes beyond its reasonable control, including, but not limited to, governmental actions, fire, civil disturbances, natural disasters, Vis Major or other acts of God.

5. Archival of Documents:

Documents mentioned in the annexed Documents Preservation Schedule which are not required regularly can be archived by the concerned department in the following manner:

- a) Documents to be archived should be kept in the storage locations earmarked by the Company for the purpose in secured place or cupboard having access only by the authorised personnel. If consider appropriate, services of authorised external archival agencies may be utilized.
- b) The documents and records archived in electronic form shall be subjected to automatic back-up on a periodic basis as per the procedure established by the IT function of the Company.
- c) The documents and records archived in Physical manner should be boxed and properly labelled with the reference number and list of the files/documents. List of documents contained in the box should be kept inside the Box and shall also be kept by the concerned department.
- d) The concerned department head should maintain a record of documents archived, box reference number and storage location.
- e) Documents should be stored in a way that preserves their integrity and readability and restricts access to authorized personnel only.
- f) The medium used to store documents shall be such that those documents remain complete and legible throughout the required period of retention and can be made available to the Auditors or Regulatory Authorities upon request.

6. Destruction of Documents:

- a) The Documents that are no longer required as per the time schedule prescribed in "**Annexure – B**" may be destroyed. The Responsible officers may direct the relevant employees from time to time to destroy the Documents. The details of the Documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by employees who are disposing the Documents in the format prescribed at "**Annexure - C**".
- b) In case any specific procedure is prescribed under applicable Act/Rule/Regulation for destruction of the documents, the same shall be followed by the Company.
- c) Where the Company has been served with any Notice requisitioning documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed-off finally.

7. Preservation of Documents Disclosed on Company's Website:

All such event or information which has been disclosed under Regulation 30 of Listing Regulation to the Stock Exchange, shall be hosted on the website of the Company for a minimum period of 5 (five) years and copy of the same shall be further maintained for a further period of 3 (three) years or any such specified period as the Company deems necessary.

8. Limitation and Amendments:

The Board of Directors of the Company reserves the right to amend or modify this Policy inwhole or in part, as may be required, at any point of time.

In the event of any conflict between the provisions of this Policy and of the Act or SEBI Regulations or any other statutory enactments, rules, the provisions of such Act or Listing Regulations or statutory enactments, rules shall prevail over and automatically be applicable to this Policy and the relevant provisions of the Policy would be amended/modified in due course to make it consistent with the law.

Annexure - A
Documents to be preserved Permanently

Sr. No.	Concerned Department	Records
1.	Secretarial	Certificate of Incorporation
2.		Certificate of Change in Name
3.		Certificate for commencement of business
4.		Memorandum and Article of Association
5.		Agreements made by the Company with Stock Exchanges, Depositories, etc
6.		Licenses, Certificates authorization from Statutory authorities
7.		Minutes of the meetings of the Board of Directors and of its committees
8.		Minutes of all meetings of Shareholders
9.		Statutory Registers
10.		Register of Members
11.		Register of preservation and disposal of records
12.		Applications and approvals for issuance and listing of Securities
13.		Orders from Courts/ other regulatory authorities
14.		Any other documents as may be required to be maintained permanently in terms of applicable laws, maintained and preserved from time to time
15.	Legal	Original Property Purchase and Sale Agreement
16.		Property Card, Ownership records issued by Government Authority
17.		Court Orders
18.	Finance & Accounts	Tax Exemption and Related documents
19.		Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract and other supportive documentation)
20.	Human Resource & Admin	Factory License and Permissions

Any document not included above, should be maintained for a minimum period legally required and in other cases as determined by the respective head of the department in writing.

Annexure B

Sr. No.	Concerned Department	Records	Preservation Period
1.	Secretarial	Office copies of Notice of Board Meeting / Committee Meeting, Agenda, Notes on Agenda and other related papers	8 Years after closure of Relevant Financial year
2.		Board, Committee Attendance Register	
3.		Office copies of Notice of General Meeting and related papers	
4.		General Meeting Attendance Register	
5.		Statutory filings with the Stock Exchanges, SEBI, Ministry of Corporate Affairs, Reserve Bank of India and any other statutory / regulatory authority	
6.		Copy of newspaper advertisement or publications	
7.		Annual Returns as per Companies Act, 2013	
8.		MCA Forms	
9.		Scrutinizers Reports and Voting Results	
10.		Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013	
11.		Instrument creating or modifying charge from the date of satisfaction of charge as per Companies Act, 2013	
12.		Register of Allotment (from the date of each allotment) as per Companies Act, 2013	
13.		Register of Deposits as per Companies Act, 2013	
14.		All notices in form MBP – 1 received from Directors and KMPs along with any amendment thereto	
15.		Any other documents as may be required in terms of applicable laws, maintained and preserved from time to time	
16.	Legal	Documents relating to court orders including files, affidavits, correspondence etc	8 Years after closure of court case
17.	Finance & Accounts	Group Insurance Plans	Until plan is amended or terminated
18.		Insurance Policies	4 years
19.		Annual Plans and Budgets	8 years
20.		Bank Statements	8 years
21.		Investment Records	8 Years
22.		Journal Entry support data	8 Years
23.		Annual financial statements including: - Annual accounts -Director's report -Auditor's report	8 Years
24.		Books of Accounts, Ledgers and Vouchers	8 Years
25.		Excise Records	8 Years from the end of Financial Year
26.		Tax Deducted at Source Records	8 Years from the end of Financial Year
27.		Income Tax papers	8 Years from the end of Financial Year
28.		Service Tax papers	8 Years from the end of Financial Year
29.		Register of Income Tax Papers and Service Tax Papers	3 Years after the close of matter

30.	Human Resource & Admin	Payroll Registers	8 Years
31.		Bonus, Gratuity and other Statutory Records	8 Years
32.		Unclaimed Wages Records	8 Years
33.		Employees Medical Record	3 Years after separation
34.		Time office Records and Leave Cards	3 Years after separation
35.		Employees Information Records	3 Years after separation
36.	Information & Technology	Documents in relation to procurement of IT hardware, software, licenses etc.	8 Years from the end of Financial Year
37.		Operations & User Manuals	8 Years from the end of Financial Year
38.		License and Information Security Register Server logs	8 Years from the end of Financial Year
39.		Disaster Recovery Site logs	8 Years from the end of Financial Year
40.		Inventory of back up data	8 Years from the end of Financial Year
41.		E-mails & Other related Documents	8 Years from the end of Financial Year

Where the preservation period of Documents is not included in the above identified categories, such period shall be determined by the application of the general guidelines affecting Document preservation identified in this Policy, as well as any other pertinent factors.

Annexure – C

Specimen format of the register of documents disposed-off / destroyed

Item No./ Reference number	Particulars of documents along with provision of law	Date of Approval	Date and Mode of Destruction	Initials of the Authorised Person