

JUVENOR HEALTHCARE LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

1. PREAMBLE

This Policy shall be called “Preservation of Documents and Archival Policy” of Juvenor Healthcare Limited (hereinafter referred to as the Company).

This Policy has been framed in compliance with the provisions of Regulation 9 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as amended (hereinafter referred to as “Listing Regulations”) which requires every Listed Company to have a policy on preservation of documents, classifying them into two categories:

- i. Documents whose preservation shall be **permanent**; and
- ii. Documents to be preserved for not less than **eight years** after completion of the relevant transaction.

The documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information.

2. OBJECTIVE

The objective of the Policy is to ensure that all important documents, generated or received by the Company, are adequately maintained and preserved in compliance with the applicable statutory provisions and to facilitate destruction of documents that are no longer required, at an appropriate time in specified manner.

The Policy establishes the guidelines for management, retention, preservation and destruction of documents, both in physical form and electronic form by the Company.

3. SCOPE OF THE POLICY

This Policy shall apply to all documents which include records maintained in the form of books or stored in a computer or tapes or discs or in any other electronic form or transcribed information of any type whether expressed in ordinary or machine language.

The preservation of documents, as mandated under the Policy, shall apply to all documents regardless of their location, including all Company locations, off-site locations, computer storage or employees' laptops etc.

4. DOCUMENTS

“Documents” refers to all corporate records which include papers, files, registers, writings, memos, manuscript, communications, agreements, sale deed, conveyance licenses, opinions, press releases, circulars, judgments, orders, approvals, registration certificates, building plans, etc. generated or received or maintained by the Company in the course of its business either in physical form or in electronic form produced by a computer or by any other device but not limited to emails and attachments, scanned papers, word documents, presentations, spreadsheets, databases, pictures, graphics required to be maintained and preserved by the Company in physical or electronic form in terms of securities laws, as defined under Regulation 2(1)(zf) of the Listing Regulations and other applicable laws & statutes.

5. DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

All documents as may be required under the applicable statute, laws, rules and regulations, namely but not limited to certificate of incorporation, memorandum and articles of association, permanent account number, tax deduction account number, goods and service tax/export/import/ other registration certificates, licences, court orders, awards, patents, trademarks, copy rights shall be preserved permanently.

1. Statutory records and registers that are required to be maintained permanently under the provisions of the Companies Act, 2013 including Annual Financial Statements with Statutory Auditors Report, Annual Report.
2. Minutes of the Board Meeting, Board Committee Meetings, General Meetings of Members etc. shall be retained in perpetuity in the Company’s minute book.
3. Agenda items and approval note for the agenda items along with relevant annexure thereto pertaining to the meeting of the Board / Committee of the Board shall be preserved permanently.
4. Documents relating to any property of the Company, property tax, delegation of powers, all Policies / Policy Guidelines of the Company framed under various regulations shall be retained perpetually.
5. Payroll related records such as Final Settlements, Group Saving Linked Insurance, Life Insurance Corporation, Provident Fund, Employees Pension Scheme / Employees Family Benefit Scheme shall be permanently kept.
6. The records of disposal / destruction along with the approval obtained under clause 12 of this Policy shall be preserved permanently.

6. DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT (8) YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTIONS

Accounts Records: All books of account, vouchers, supporting documents, payroll records, insurance related records, internal audit reports etc. shall be kept in good order and proper physical condition for

a period not less than eight (8) financial years immediately preceding a financial year or after completion of assessment under the applicable law, whichever is later.

Filings & Returns: Filings and returns that are required to be maintained, not permanent in nature, under the provisions of the Companies Act, 2013 / SEBI Regulations / other laws, for a period not less than eight (8) financial years immediately preceding a financial year.

Tax Records: Tax records includes records of income tax, TDS, goods and service tax, customs duty but are not limited to Documents concerning tax assessment, tax filings, tax returns, proof of deductions, payment challans, invoices, tax audit reports, appeal preferred against any claim made by the relevant tax Authorities. Tax Records shall be maintained for a minimum period of eight years from the end of Financial Year.

Legal Documents: Legal Documents which include, but shall not be limited to, legal memoranda and opinions, pleadings, litigation files, documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter shall be retained till Orders passed by any Court or Tribunal or any Authority or Judgment which are final in nature and cannot be superseded. Property documents, where the rights in such property cease to exist, shall be retained for a period of eight (8) years after the rights in such property cease to exist. Interim Orders shall be retained till a Final Order is received or for a period of eight (8) years whichever is higher. Contracts, licenses, loan documentation, charge creation documents, guarantees, indemnities, joint venture agreements, shareholders agreements, other agreements etc., shall be retained for eight (8) years after the expiry of the term or its validity. Tender documents shall be retained for a period of eight (8) years after the expiry of the term of the contract.

Employment Records / Personnel Records: office order file, recruitment, employment and personnel information, performance reviews, memoranda and correspondence, complaints, actions taken, transfers, postings, re-designations, Promotion orders, Appraisal records/ Assessment sheets, Leave records till the employees on rolls or eight (8) years from the date of separation whichever is higher.

Press Releases: Press Release shall include, but shall not be limited to, any intimation given to the press regarding financial results, Board and General Meetings, performance of the Company, other statutory announcements. The Company shall retain all Press Releases for at least eight (8) years.

E-mails: E-mail Archival Policy of the Company will be applicable to all the emails of employees under which, inter alia, users' emails are archived automatically for backup and retained in Enterprise Vault for three (3) years.

7. MODES OF PRESERVATION

- The Documents may be preserved in:
 - i. Physical form or

- ii. Electronic Form.
 - The employee of the Company required to preserve the Document shall be Authorised Person who is generally expected to observe the compliance of requirements of Applicable Law
 - 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.
 - The preserved Documents must be accessible at all reasonable times. Access may be controlled by Authorized Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access

8. DISCLOSURE ON WEBSITE

The Policy shall come into effect immediately. A copy of the Policy including amendments thereto shall be hosted on the website of the Company. In case of conflict between this policy and existing policies mentioned under the delegation of authorities the provisions of this policy will prevail.

9. AMENDMENT TO THEPOLICY

In case of any modification / amendment / re-enactment of any existing acts, rules, regulations, guidelines, then such modified / amended / re-enacted provision or new provisions shall prevail over the Policy.

The Board of Director is authorized to amend this Policy to be consistent with the prevailing provisions of Acts, rules, guidelines, regulations. Any clarification needed on the Policy, may be referred to Company Secretary Department.
