

BPL LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

1. Purpose and Objective:

BPL Limited ("the Company"), being a listed entity, is obliged to have policy on preservation of documents under and in accordance with regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("the Regulations"). This Policy is framed by the Board of Directors of the Company ("the Board") for the preservation of documents pursuant to and in accordance with the Regulations and to provide guidelines to ensure effective management and retention of records / documents.

2. Applicability:

This policy is applicable to all employees handling / managing any of the following records / documents in any form (physical / electronic):

- Accounting records (vouchers, purchase orders, invoices, financial statements, any other accounting record).
- Tax records
- Correspondence with Government / Statutory authorities or any other legal documents

3. Period of preservation:

Details of document Category

Details of document	Category	
	Permanent	Temporary
1. Accounting Records:		
Books of accounts relating to a period together with vouchers relevant to any entry, bills and other supporting documents. All accounting records shall be under the custody of Accounts Head / CFO	-	8 Years after completion of Assessment.

Note: (1) Physical copies of documents shall be filed in a chronological order in designated file storage areas. In the event of maintaining the books of accounts or other relevant papers in electronic mode, then the Company shall follow the relevant provisions of Companies Act, 2013 read with The Companies (Accounts) Rules, 2014 as amended from time to time.

- (2) Access to the file storage area shall be restricted to authorized personnel in Accounts/Finance Department

Details of document	Category	
	Permanent	Temporary
2. Tax Records:		
Records and related correspondences pertaining to an Assessment Year including returns, papers, vouchers, books and other connected papers. All tax records should be under custody of Head–Taxation / CFO	-	8 Years after completion of Assessment.
3. Correspondence with Government / Statutory authorities or any other legal documents:		
i. Statutory Registers, Minutes, Registrar of Members, Registrar of Charges, Registrar of Debentures and all Statutory Records, MoA & AoA, Incorporation Documents including amendments thereto and all other Secretarial documents as specified in Companies Act, 2013. All the above records shall be under the custody of Company Secretary.	Yes	
ii. All documents / correspondence with SEBI/ Stock exchanges including the communication hosted on the website of the Company.	-	Minimum period of 10 years including archival period of 5 years.
iii. All documents pertaining to legal cases.		8 years after the disposal/ settlement of legal cases.

4. General:

Notwithstanding anything contained in this Policy, the Company shall ensure to comply with all applicable laws for the time being in force with regard to the manner, mode and periodicity of preservation of various documents.

5. Amendments to Policy:

This Policy may be amended by the Board from time to time if and when considered necessary, provided that no such amendments shall be valid or effective which are contrary to or inconsistent with the Regulations.

6. Hosting of Policy on the website of the Company:

This Policy, all amendments thereto shall be hosted on the Company's website.

7. Board approval:

This Policy has been approved by the Board at its meeting held on 12th February, 2016. It shall come into force with retrospective effect from 1st December, 2015.