

**CESC LIMITED**  
**POLICY ON PRESERVATION OF DOCUMENTS**

**PREAMBLE**

In terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of CESC Limited has approved the following policy effective from 1 December 2015 for preservation of documents both physical and electronic forms.

**DEFINITION**

In this policy unless the context otherwise requires

“Act” means the Companies Act, 2013 and rules made there under, as amended from time to time

“Listing Regulations” shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as may be amended from time to time

“Company” means CESC Limited

“Document” includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form;

“Key Managerial Personnel” or “KMP” shall have the same meaning ascribed to it under the Act”

“Board” or “Board of Directors” shall mean the Board of Directors of CESC Limited, as may be re-constituted from time to time

“Financial Year” shall have the same meaning ascribed to it under the Act.

“Electronic Form” with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer or by any other means.

**Objective**

The purpose of this policy is to have a framework for the preservation of documents. For the purpose of preservation, documents are to be classified in the following two categories :

- A. Documents of permanent nature (List 1) shall be maintained and preserved permanently unless otherwise decided by the Board from time to time.

- B. Documents other than the ones of permanent nature (List 2) shall be maintained and preserved for a period of not less than eight years, unless otherwise decided by the Board from time to time.

Provided that all modifications, amendments, additions, deletions in the said documents shall also be preserved permanently by the Company unless otherwise decided by the Board from time to time.

## **DESTRUCTION OF DOCUMENTS**

The preserved documents as per List 2 may be destroyed after a minimum period of eight years in the manner approved by the Company's divisional heads.

## **ROLES & RESPONSIBILITIES**

The respective divisional heads of the Company shall be responsible for maintenance, preservation and destruction of documents in respect of the areas of operations falling under their respective charge.

## **GENERAL**

Notwithstanding anything contained in this Policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any law /regulations either existing or arising out of any amendment to such law / regulations or otherwise and applicable to the Company from time to time.

## **AMENDMENTS**

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace this policy entirely with a new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

List 1

Documents whose preservation shall be permanent in nature

SI No	Nature of Documents
01	Registration Certificates
02	Licenses & Statutory Approvals
03	Statutory Registers required under applicable laws
04	Audited financial statements
05	Minutes of General Meetings
06	Minutes of Board Meetings
07	Minutes of various Committee Meetings
08	Material Agreements/Contracts
09	Major orders issued by Courts / Statutory bodies
10	Investment Documents/proofs including certificates etc.
11	Any other document as may be required to be maintained permanently in terms of applicable law and preserved.

List 2

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

SI.No	Nature of Document(s)
01	Books of Accounts
02	Annual Return(s)
03	Personnel Documents
04	Insurance Policies/ Claims under various policies
05	Correspondence with Statutory bodies/shareholders
06	Non-Statutory Registers/Documents
07	Films, Videos, CDs, DVDs, tapes etc.
08	Any other document as may be required to be maintained in terms of applicable law and preserved.