

Tolins Tyres Limited	Version No.	01
CIN: U25119KL2003PLC016289	Prepared by	Secretarial Department
Registered Office: No. 1/47, M C Road, Kalady, Ernakulam, Aluva, Kerala, India, 683574.	Effective date	January 29, 2024
	Last Amendment on	-

Policy on Preservation of Documents and Archival Policy

1. Preface

The Board of Directors (the “**Board**”) of Tolins Tyres Limited (the “**Company**”) has adopted the following policy with regard to preservation and archival of Documents. Regulation 9 of the Securities Exchange Board of India (“**SEBI**”) (Listing Obligation and Disclosure Requirements) Regulations, 2015 requires the Company to frame a policy on preservation of documents. Further, Regulation 30(8) requires the Company to frame a Policy on website disclosure and archival of such disclosures.

As per Regulation 9 of the SEBI Listing Regulations, the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories i.e. (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. The listed entity may keep such documents in electronic mode. The Policy has been approved by the Board of Directors in its meeting held on January 29, 2024.

2. Effective Date:

The Policy shall be effective from January 29, 2024

3. Purpose of the Policy

This policy sets the standard for classifying, managing and storing of records of the Company. The purpose of this policy is to establish a framework for effective record management and the process for subsequent archival of such records.

4. Definitions

“**Applicable Law**” means any law, rules, regulations, circulars, guidelines or standards under which the preservation or archival of the Documents has been prescribed.

“**Archive/archiving**” is the process of transferring records to a repository managed by personnel specialized in storing, appraising, conserving and authorizing access to the records entrusted. Archiving allows for future retrieval and use of information. Archiving serves two main

functions: conserving evidence in case of a legal claim or audit and preserving the historical memory and proof of an activity.

“**Board**” in relation to the Company, means the collective body of the directors of the Company.

“**Company**” means Tolins Tyres Limited.

“**Electronic Form**” means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, 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 accessible to the Company.

“**Regulations**” mean SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 including any modifications, clarifications, circulars or re-enactment thereof.

“**Records / Documents**” includes and contains all relevant information relating to the Company and necessary documentations required to be maintained under the Applicable Law.

“**Policy**” means this Policy on Preservation of documents and Archival Policy and as may be amended from time to time.

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

5. Type of Documents and Time Period for Preservation

The company shall maintain and preserve documents as specified hereunder:

Category (A):

The documents of a permanent nature (listed in **Annexure-1**) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved permanently by the Company.

Category (B):

The documents of the company to be maintained and preserved for specified time period after completion of the relevant transactions (listed in **Annexure-2**) shall be preserved by the Company for the term not less than eight year after completion of the relevant transactions subject to the modifications, amendments, addition, deletion or any changes made therein from time to time. Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved for a term not less than eight years.

For the purpose of this policy, document may include the following:

1. 'books and papers' as defined in clause 12 of section 2 of the Companies Act, 2013;
2. 'books of accounts' as defined in clause 13 of section 2 of the Companies Act,2013;
3. 'documents' as defined in clause 36 of section 2 of the Companies Act,2013;
4. 'register of company' as defined in clause 74 of section 2 of the Companies Act,2013;

Further, the company may deeming fit and possible from time to time maintain above mentioned documents in electronic form to the extent possible.

Notwithstanding anything contained in this policy in case of dispute with tax authorities or government authorities, records and documents relating to dispute will be preserved till the settlement of dispute or eight years whichever is later.

Category (C):

In addition to the documents mentioned in Category 'A' and 'B' above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the existing Rules/ Procedures/ Practices of the Company or as per the applicable Statutory/ Regulatory provisions in this regard.

6. Roles & Responsibility

The Heads of respective Departments of the Company shall be responsible for preservation of the documents in terms of this Policy, in respect of the areas of operations falling under the charge of each of them.

7. Destructions of Documents

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under the instructions approved by the Board of Directors/ concerned Functional Director/ Head of the Department. This applies to both physical and electronic documents. The documents may be destroyed as follows:

- (i) Recycle non-confidential paper records;
- (ii) Shred or otherwise render unreadable confidential paper records; or
- (iii) Delete or destroy electronically stored data.

8. General

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

9. Amendment and Updatons

The Board of Directors may, subject to the applicable laws amend any provision(s) or substitute any of the provision(s) of this Policy with new provision(s) or replace this Policy in entirety.

Annexure I:

Documents whose preservation shall be permanent in nature:

The following documents shall be maintained and preserved permanently by the Company. All modifications, amendments, additions, deletions to the said documents shall also be preserved permanently by the Company.

- (a) Registration Certificates
- (b) Statutory Registers required under applicable laws
- (c) Polices, Charters and Codes of the Company
- (d) Minutes of the Board Meetings and Board Committees as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India.
- (e) Minutes of General Meetings (including AGMs) as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India.
- (f) Register of directors and Key Managerial Personnel.
- (g) Register of Renewed and Duplicate Share Certificates
- (h) Register of Charges
- (i) Register of Members along with the index (Form MGT-1)
- (j) Register u/s 186 of the Companies Act, 2013 (loan/ guarantee/ security or making an acquisition of securities) Form MBP-2.
- (k) Register u/s 187 of the Companies Act, 2013 (investment held in the name of any other person) Form MBP-3.
- (l) Register u/s 189 of the Companies Act, 2013 (Register of contracts or arrangements in which directors are interested as per section 184 & 188 of the Act)
- (m) Property Card, Ownership, records issued by government Authority
- (n) The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company

- (o) Material agreements/ contracts, which, even if terminated, may have an impact on business.
- (p) Orders/judgement issued by Courts/statutory bodies and other background documents relevant for understanding such Orders

Any other document, certificates, statutory registers that may be required to preserved permanently in terms the Companies Act, 2013 and/ or SEBI Regulations.

Annexure 2:

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

The following documents shall be maintained and preserved for a term not less than eight years after completion of the relevant transactions. All modifications, amendments, additions, deletions to the said documents shall also be preserved for a term not less than eight years.

- (q) Documents/Information furnished to Stock Exchanges including information submitted in compliance of SEBI Listing Regulations, as amended from time to time, shall be preserved for a minimum period of eight years from the end of the financial year in which the documents/information is furnished.
- (r) Books of Accounts
- (s) Annual Returns (copies of all certificates and documents required to be annexed thereto) as per Companies Act, 2013 ;
- (t) Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India.
- (u) Disclosure of interest received from directors of the Company in the manner prescribed.
- (v) Instrument creating a charge or modifying a charge.
- (w) Changes to the Memorandum and Articles of Association.
- (x) Employment record for the employees of the Company.
- (y) Office Copies of Notices, Scrutinizer’s Report and related papers regarding General Meetings (including AGM) shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India.
- (z) Attendance Register for Board Meeting and recording of attendance of Meetings through Electronic Mode for eight financial years and may be destroyed thereafter with the

approval of the Board of Directors, as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India.

- (aa) Documents as are required to be maintained under relevant laws relating to direct and indirect taxes.
- (bb) Marketing documents.
- (cc) Press releases.
- (dd) Legal documents including but not limited to contracts, legal opinions, orders passed by various courts and tribunals, documents relating to cases pending in any court, tribunal or authority.

Any other document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act, 2013 and/or SEBI Regulations.
