

POLICY ON PRESERVATION OF DOCUMENTS

INTRODUCTION:

As per the requirements of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, every listed entity shall frame a policy for Preservation of Documents.

Accordingly, Control Print Limited (“the Company”) in compliance with the above stated Regulation hereby establishes and adopts a Policy on Preservation of Documents.

PURPOSE AND SCOPE OF THE POLICY:

The Policy aims to establish standard for identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business, including guidelines for handling physical as well as electronic files (which may merely be referred to as “documents” in this Policy), backups, archiving documents and checking the reliability of the system. A document would include those created physically in form of hard copy or paper copy, and electronically or digitally in the form of soft copy.

All the documents covered by the policy are the property of the Company regardless of where such records are created or stored.

The scope of the policy includes:

- a) Responsibility and accountability for document retention and their destruction.
- b) Retention, maintenance and storage of documents necessary for the proper functioning of the organization as well as to comply with applicable legal requirements; and
- c) Disposition of documents which no longer need to be retained.

CONTENTS OF THE POLICY:

A. RESPONSIBILITY AND ACCOUNTABILITY

It is the responsibility of the Heads of all Departments / Product or Branch Manager / Head Business of Business Units (referred to as “Administrator” in the policy) to ensure implementation of the Policy and shall include supervising and coordinating the retention and destruction of documents pursuant to this Policy and particularly the Document Retention Schedule that forms part of this policy. The Administrator shall also review and modify the

Document Retention Schedule from time to time as necessary to comply with law and /or to include additional or revised document categories as may be appropriate.

The staff / employee of the Company who reports to the Administrator or are under the department / function of the Administrator shall be familiar with this Policy and shall act in accordance therewith, and shall assist the Administrator, as required, in implementing it and be accountable to them. Depending upon the significance of the documents involved with a particular outsider, the Company, through the Administrator, shall share this Policy with the outsider, requesting to comply with document retention requirements.

The concerned Head of Department shall keep in their custody the documents which are of important / confidential nature and list of the same shall be maintained. The documents alongwith the list shall be handed over by him / her to the successor in the event of such head of department leaves the Company / Department.

B. RETENTION, MAINTENANCE AND STORAGE OF DOCUMENTS

IDENTIFICATION OF DOCUMENTS TO BE PRESERVED:

The administrators shall ensure that various documents created, maintained, received, exchanged in the course of the business are identified by the employees of the said department / function who report to them either directly or indirectly. A list of documents shall be prepared which shall be reviewed from time to time, by the concerned Administrator and modification, if any, shall be approved / authorised by the administrator

DOCUMENT RETENTION SCHEDULE:

A Document Retention Schedule specifies in Annexure A forms part of the Policy for the guidance of the concerned departments /functions of the Company. The documents which are required to be maintained under various Acts / Rules Regulations applicable to the Company shall be maintained and preserved as per the provisions contained herein.

METHODS OF STORAGE AND PROTECTION OF DOCUMENTS:

A document is created physically in form of hard copy or paper copy, and electronically or digitally in the form of soft copy.

Documents shall be stored in a safe manner and only authorised persons shall have access to the documents. It should be ensured that documents which are confidential in nature should be

marked as 'confidential' and should have restricted access. All Original Contracts, Deeds, Documents should be kept under lock and key and copies should be made available for reference.

Documents which are necessary for the continued operation of the Company shall be regularly duplicated or backed up and maintained in an off-site location.

Documents, paperwork and other information subject to retention under this policy shall be maintained and preserved at the concerned department at Registered Office, Branch Office and factory location of the Company as the case may.

MANAGEMENT OF PAPER-BASED DOCUMENT:

- Paper based documents will be filed into identified case files / file folders that are clearly marked with file folder labels in a standardized manner.
- Every employee of the company shall ensure that the paper copy i.e. either original / photocopy / duplicate copy / office copy are properly segregated according to their nature and importance and filed in proper file folder.
- The paper documents shall be filed in folders and after a reasonable duration binded in safer and retrieval manner.
- The Administrator shall in consultation with store-keeper discuss and decide the method of indexing, preparing the filing list (Directory of Records) and arranging the documents at office location / off-site location.
- Company documents / records and files shall not be stored or carried at / to home or on personally owned computers without the prior authorization of Administrator.

MANAGEMENT OF ELECTRONIC RECORD:

Documents in electronic format shall be maintained just as hard copy or paper documents are, in accordance with the Document Retention Schedule. To ensure the veracity and reliability of the electronic records, the following measures needs to be ensured:

- Electronic documents / files created and saved on local machines should be stored or saved and backed up on a central network server.
- The records are maintained in the same formats and in accordance with all other requirements as provided in any law or rules made there under. The records must be capable of being readable, retrievable and reproducible in printed form.
- Access to electronic records, and the systems on which those records are created and kept, shall be limited to authorized personnel in order to protect the integrity of the records and prevent

unlawful alteration or destruction of records. Network and electronic files and records shall be maintained on limited access shared drives or by other approved methods.

- Network security systems, such as firewalls, shall be established to protect against unauthorized access (e.g. hackers) to systems that are accessible through external connections, such as the Internet.
- Appropriate gateway filter software on messaging systems shall be installed, and it shall be ensured that filter definitions are regularly updated, to protect against spam, denial of service attacks and malicious code, such as computer viruses.
- 'Lock' final electronic records to prevent any subsequent alterations or inadvertent destruction (e.g. finalizing records as 'read-only' within an electronic record keeping system).
- Use digital signature technologies to authenticate electronic records and provide security and confidence in authorship.
- Store vital electronic records either offline or on systems without external links.
- Establish appropriate systems backup procedures and disaster recovery strategies to protect against loss of electronic records.
- Develop and implement audit trails to detect who accesses a system, whether prescribed security procedures were followed and whether fraud or unauthorized acts have occurred, or might occur.

ELECTRONIC MAIL:

All electronic communication systems as well as all communications and stored information transmitted, received, or contained on the Company's information systems are the property of the Company.

E-mails that needs to be saved should be either:

- Printed in hard copy and kept in appropriate file; or
- Downloaded to a computer file and kept electronically as a separate file. A back-up of all electronic records should be kept at another location.

The retention period would depend upon the subject of the e-mails, as covered elsewhere in this policy.

C. DISPOSITION OF DOCUMENTS

Document disposition procedures will allow records to be destroyed or transferred to the Company's historical archives at the appropriate time so that the volume of records remains

constant over time and contributes to effective management of records. Disposition may be in two categories which is discussed below:

1) **Destruction of documents:**

Physical destruction for paper-based document: The retained documents after completion of their retention period should be disposed or destroyed in a careful manner and should not be simply tossed away. The physical copies shall be destroyed by shredding the documents.

While disposing paper- based document, it should be ensured that:

- That records are retained for the time frames mentioned in the retention schedules
- That records are destroyed in a confidential manner and with cost effectiveness and timelines.

- When records are destroyed under authorization, all copies, including office copies, preservation copies and backup copies should be destroyed.
- Records pertaining to pending or actual litigation should not be destroyed with the class of records to which they relate.

Physical destruction for electronic documents and e-mail: Similarly, electronic data or its storing devices should be disposed of by IT department ensuring their permanent removal from all locations and is no longer accessible other than their back up location. Disposal mechanisms should ensure the effective destruction of data. Reformatting may also be used as a method of destruction if it can be guaranteed that the process cannot be reversed. To ensure the complete destruction of an electronic record, all extant copies should be located and destroyed. This includes removing and destroying copies contained in system backups and offsite storage.

The Company shall preserve (or halt the destruction of) documents once litigation, an audit or a government investigation is reasonably anticipated. Therefore, if the Administrator becomes aware that litigation, a governmental audit or a government investigation has been instituted, or is reasonably anticipated or contemplated, the Administrator shall immediately order a halt to all document destruction under this policy, communicating the order to all concerned employee / staff in writing.

2) **Archival of Documents Retention**

The second disposition category is archival retention. Data archiving is the process of moving data that is no longer actively used to a separate storage device for long-term retention. Documents may be archived in the following manner:

- 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.
- Documents should be boxed and the box should be 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;
- Documents should be stored in a way that preserves their integrity and readability and restricts access to authorized personnel only;
- 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;
- The concerned department head should maintain a record of documents archived, box reference number and storage location;

DISCLOSURE OF THE POLICY:

This policy shall be disclosed on the company's website and a web link thereto shall be provided in the Annual Report.

AMENDMENTS:

The Board may amend any provision(s) or substitute any provision(s) with new provision(s) or replace the policy entirely with new policy, based on approval by the Board at their meeting.

ANNEXURE – A DOCUMENT RETENTION SCHEDULE

A. CORPORATE RECORDS			
Sr. No.	Record Type	Preservation Period	Department
Documents to be retained permanently			
1.	Common Seal	Permanent	Secretarial
2.	Minutes Books of Board, General Meetings & Committees Meetings	Permanent	Secretarial
3.	Certificate of Incorporation, Certificate of Change in Name etc.	Permanent	Secretarial
4.	Statutory Registers	Permanent	Secretarial
5.	License and Permissions	Permanent	Admin
6.	Statutory Forms except for routine compliance	Permanent	Secretarial
7.	Scrutinizers Reports	Permanent	Secretarial
8.	Register of Members	Permanent	Secretarial
9.	Index of Members	Permanent	Secretarial
Documents to be retained for a minimum period of 8 years			
10.	Annual Returns	8 years w.e.f. filing with MCA	Secretarial
11.	Board and Committee Agenda and supporting documents	8 years	Secretarial
12.	Attendance Register	8 Years	Secretarial
13.	Office copies of Notice of General Meeting and related papers	8 Years	Secretarial
14.	Office copies of Notice of Board Meeting /Committee Meeting, Agenda, Notes on Agenda and other relate paprs.	8 Years	Secretarial
Miscellaneous			
15.	Other Important Event Based Records	8 years from the completion of the event.	Secretarial

B. ACCOUNTS			
Sr. No.	Record Type	Preservation Period	Department
1.	Annual Audit Reports and Financial Statements	Permanent	Finance & Accounts
Documents to be retained for a minimum period of 8 years			
2.	Annual Plans and Budgets	8 years after completion of Audit	Finance & Accounts
3.	Books of Accounts, Ledgers and Vouchers	8 years from the end of FY or completion of	Finance & Accounts

		assessment under IT whichever is later	
4.	Bank Statements	8 years	Finance & Accounts
5.	Investment Records	8 years	Finance & Accounts
6.	Insurance Policies	8 years	Finance & Accounts
7.	Insurance Claims records	Till settlement is over and claim money is received	Finance & Accounts

C. Tax			
Sr. No.	Record Type	Preservation Period	Department
Documents to be retained permanently			
1.	Tax Exemption and Related documents	Permanent	Finance & Accounts
2.	Tax Bills, receipts and payments	Permanent	Finance & Accounts
Documents to be retained for a minimum period of 8 years			
3.	Excise Records	8 years from the end of the FY or completion of assessment under the applicable law is over whichever is later.	Finance & Accounts
4.	Tax Deducted at Source Records	8 years from the end of FY or completion of assessment under the applicable law is over whichever is later.	Finance & Accounts
5.	Income Tax papers	8 years from the end of FY or completion of assessment under Income Tax whichever is later.	Finance & Accounts
6.	Service Tax papers	8 years from the end of FY or completion of assessment under Service Tax whichever is later.	Finance & Accounts

D. Legal Files and Records			
Documents to be retained permanently			
Sr. No.	Record Type	Preservation Period	Department

1.	Court Orders	Permanent	Legal / Secretarial
Documents to be retained for a minimum period of 8 years			
2.	Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract & other supportive documentation)	8 years after termination or expiration of contracts	Legal / Secretarial
3.	Litigation files	3 year after close of the Litigations	Legal / Secretarial

E. PROPERTY RECORDS			
Documents to be retained permanently			
Sr. No.	Record Type	Preservation Period	Department
1.	Original Purchase and Sale Agreement	Permanent	Legal
2.	Property Card, Index II, Ownership records issued by Government Authority	Permanent	Legal
3.	Property Insurance	Permanent	Finance & Accounts

F. PROJECT			
Documents to be retained permanently			
Sr. No.	Record Type	Preservation Period	Department
	Project Documents and Related correspondence (including any proposal of the Project and its approval)	Permanent	

G. CORRESPONDENCE AND INTERNAL MEMO			
Documents to be retained permanently			
Sr. No.	Record Type	Preservation Period	Department
1.	Those pertaining to non-routine matters or having significant lasting consequences	Permanent	Finance & Accounts
Miscellaneous			
2.	Correspondence and memoranda pertaining to routine matters and having no significant impact, lasting consequences e.g. <ul style="list-style-type: none"> • Routine letters, notes that require no acknowledgement or follow-up, such as inter office memo, letters for transmittal and plans for Meetings; 	3 years	Finance & Accounts

	<ul style="list-style-type: none"> • Letters of general enquiry and replies that complete cycle of correspondence; • Letter of complaint requesting specific actions that have no further value after change of name or address; other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary. 		
--	---	--	--

H. PERSONNEL RECORDS			
Documents to be retained permanently			
Sr. No.	Record Type	Preservation Period	Department
1.	Payroll Registers	Permanent	
2.	Bonus, Gratuity and other Statutory Records	Permanent	
Documents to be retained for a minimum period of 8 years			
3.	Time office Records and Leave Records	8 years	
4.	Unclaimed Wages Records	8 years	
5.	Employees Information Records	8 years after separation	
Miscellaneous			
	Employees Medical Record	5 years after separation	