



## TTK HEALTHCARE LIMITED

Regd. Office: No.6, Cathedral Road, Chennai 600 086  
CIN: L24231TN1958PLC003647 Website: www.ttkhealthcare.com

### POLICY FOR PRESERVATION OF DOCUMENTS (including Archival Policy)

(With Effect from 1<sup>st</sup> December, 2015)

#### 1. Preface

The Board of Directors (the “**Board**”) of **TTK Healthcare Limited** (the “**Company**”) has approved the following Policy (the “**Policy**”) of the Company for preservation of Documents / Records maintained by the Company either in Physical Mode or Electronic Mode (hereinafter referred to as the “**Documents**”). This Policy has been formulated in accordance with the Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**Listing Regulations**”).

#### 2. Purpose of the Policy

The purpose of this Policy is to ensure that all the necessary documents and records of the Company are adequately protected and preserved as per the statutory requirements and to ensure that the records of the Company which are no longer needed or are of no value are discarded after following the due process for discarding the same. This Policy is also for the purpose of aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records which are required to be maintained as per the applicable statutory and regulatory requirements.

#### 3. Administration

The documents preservation schedule is attached as **Appendix-A**. The Compliance Officer of the Company (the “**Administrator**”) shall be in-charge of administration of this Policy and the implementation process and procedures to ensure that Documents Preservation Schedule is followed.

#### 4. Procedure for disposal of Documents

The Documents of the Company which are no longer required as per the time schedule prescribed in **Appendix-A** may be destroyed. The Administrator may direct Employees in-charge, from time to time, to destroy the Documents which are no longer required as per the Documents Preservation Schedule given under **Appendix-A**. The details of the Documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the Documents in the format prescribed at **Appendix-B**.

#### 5. Suspension of Documents disposal in the event of Litigation or Claims

In the event the Company is served with any Notice for documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, then the disposal of documents which are subject matter of Notice / Litigation, etc. shall be suspended till such time the matter is settled or resolved or disposed of. The Administrator shall immediately inform all Employees of the Company for suspension of further disposal of Documents.

#### 6. Amendment

Any change in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit or from time to time and the decision of the Board in this respect shall be final and binding.



**7. Policy Review**

This policy shall be subject to review as may be deemed necessary and to comply with any regulatory amendments or statutory modifications and subject to necessary approval of the Board of Directors.

**8. Board's Approval**

This policy was approved by the Board of Directors by means of a Circular Resolution dated 28<sup>th</sup> November, 2015.

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**DOCUMENTS PRESERVATION SCHEDULE**

The Documents Preservation Schedule is organized as follows:

**Section Topics**

- A. Corporate Records
- B. Accounts and Finance
- C. Tax Records
- D. Legal Files and papers
- E. Property Records
- F. Projects Records
- G. Correspondence and Internal Memo
- H. Insurance Records
- I. Personnel Records
- J. Electronic Records

<b>A. Corporate Records</b>		
<b>Sr. No.</b>	<b>Record Type</b>	<b>Preservation period</b>
<b>Documents to be retained permanently</b>		
1	Statutory Registers	Permanent
2	Register of Members	Permanent
3	Index of Members	Permanent
4	Licenses and Permissions	Permanent
5	Statutory Forms except for routine compliance	Permanent
6	Scrutinizers Reports	Permanent
7	Common Seal Register	Permanent
8	Minutes Books of Board, Committees and General Meetings	Permanent
<b>Documents to be retained for a minimum period of 8 years</b>		
9	Annual Returns	8 years from the filing with the Ministry of Corporate Affairs
10	Attendance Registers – Board, Committees and General Meetings	8 Years
11	Office copies of Notice of General Meetings and related papers	8 Years
12	Office copies of Notice, Agenda, Notes on Agenda and other related papers of Board Meetings / Committee Meetings	8 Years

<b>B. Accounts and Finance</b>		
<b>Sr. No.</b>	<b>Record Type</b>	<b>Preservation period</b>
<b>Documents to be retained permanently</b>		
1	Annual Audit Reports and Financial Statements	Permanent
<b>Documents to be retained for a minimum period of 8 years</b>		
2	Books of Accounts, Ledgers and Vouchers	8 years from the end of Financial Year or after completion of assessment under applicable law, whichever is later.
3	Bank Statements	8 years
4	Investment Records	8 years



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Miscellaneous		
5	Annual Plans and Budgets	3 years
6	General Correspondence	2 years

C. Tax Records		
Sr. No.	Records Type	Preservation period
<b>Documents to be retained for a minimum period of 8 years</b>		
1	Tax Exemption and Related documents	8 years
2	Payment challans	8 years
3	Excise Records	8 years from the end of the Financial Year or after completion of assessment under the applicable law, whichever is later.
4	Tax Deducted at Source Records	8 years from the end of Financial Year or after completion of assessment under the applicable law, whichever is later.
5	Income Tax Records	8 years from the end of Financial Year or after completion of assessment under applicable law, whichever is later.
6	Service Tax Records	8 years from the end of Financial Year or after completion of assessment under applicable law, whichever is later.

D. Legal Files and Records		
Sr. No.	Records Type	Preservation period
<b>Documents to be retained permanently</b>		
1	Court Orders	Permanent
<b>Documents to be retained for a minimum period of 8 years</b>		
2	Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract and other supportive documentation)	8 years after termination or expiration of contracts
<b>Miscellaneous</b>		
3	Legal Memoranda and Opinions including subject matter files	3 years after the close of matter
4	Litigation files	3 year after close of the Litigations

E. Property Records		
Sr. No.	Records Type	Preservation period
<b>Documents to be retained permanently</b>		
1	Original Purchase and Sale Agreements / Deeds	Permanent
2	Property Card, Ownership records issued by Government Authority	Permanent



F. Project		
Sr. No.	Record Type	Preservation period
<b>Miscellaneous</b>		
1	Project Documents and Related correspondence (including any proposal of the Project and its approval )	3 years from the date of completion of the project

G. Correspondence and Internal Memo		
Sr. No.	Records Type	Preservation period
<b>Documents to be retained for a minimum period of 8 years</b>		
1	Those pertaining to non-routine matters or having significant lasting consequences	8 years
<b>Miscellaneous</b>		
2	Correspondence and memoranda pertaining to routine matters and having no significant impact, lasting consequences e.g. <ul style="list-style-type: none"> <li>Routine letters, notes that require no acknowledgement or follow-up such as inter office memo, letters for transmittal and plans for Meetings;</li> <li>Letters of general enquiry and replies that complete cycle of correspondence;</li> <li>Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.</li> </ul>	2 years

H. Insurance Records		
Sr. No.	Records Type	Retention period
<b>Documents to be retained permanently</b>		
1	Master Policies and related documents	Permanent
<b>Miscellaneous</b>		
2	Insurance Policies for moveable / immoveable assets, vehicles, etc.	2 years from the date of expiry. However, in case of any claims pending in respect of such policies, the same shall be preserved till the settlement of such claims.
3	Inspection / Survey Reports	2 years
4	Claim Records	12 months after settlement of the claims.

I. Personnel Records		
Sr. No.	Records Type	Retention period
<b>Documents to be retained for a minimum period of 8 years</b>		
1	Payroll Registers	8 years
2	Bonus, Gratuity and other Statutory Records	8 years
3	Time office Records and Leave Cards	8 years
4	Unclaimed Wages Records	8 years
<b>Miscellaneous</b>		
5	Employees Information Records	3 years after separation





J. Electronic Records		
Sr. No.	Records Type and Retention Period	
1.	Electronic Mail :	
	All E-mails from internal and external sources that are important and have significant impact and lasting consequences.	Permanent
	All E-mails from internal and external sources that are not important and have no significant impact and lasting consequences.	2 years
	<ul style="list-style-type: none"> <li>Staff will not store or transfer the Company related emails on non-work related computers except as necessary or appropriate with due approvals from the Central IT team and the respective Managers.</li> <li>Staff will take care not to send confidential / proprietary information to outside sources.</li> <li>Any e-mail that the staff deemed vital to the performance of their job should be copied to the staff's specific folder and/or printed and stored in the employee's workplace.</li> </ul>	
2.	Electronic Documents including PDF files	
	<ul style="list-style-type: none"> <li>PDF documents – Can be a maximum period of 5 years. But the said document may be destroyed depending upon the completion of the job or its use coming to an end.</li> <li>Text/ Formatted files: All word / excel / Power point files may be deleted once every year depending on the importance or lack of it.</li> </ul>	
3.	Web page files	
	<ul style="list-style-type: none"> <li>To be retained for a period of 5 years as specified in the Listing Regulations.</li> <li>To be archived by the I.T. Department with the support of the service provider for a period of 3 years after the initial period of five years of live page.</li> </ul>	

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APPENDIX – B

Sr. No.	Particulars of documents destroyed	Date and mode of destruction with the initials of Company Secretary or other authorized person

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