

**DOCUMENT PRESERVATION AND RETENTION POLICY OF VIVRITI
ASSET MANAGEMENT PRIVATE LIMITED**

Version	Approval Date	Prepared By
V1	November 02, 2023	Compliance

Document Preservation and Retention Policy

Background

The Securities and Exchange Board of India (“SEBI”), vide its Notification dated September 2, 2015, issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) and RBI Master Direction - Know Your Customer (KYC) Direction, 2016 The Listing Regulations mandate listed entities to formulate a Policy for preservation and archiving of documents. It is in this context that the Document Preservation and Retention Policy (“Policy”) is being framed and implemented. This Policy shall be reviewed every year by the Board of Directors of the Company.

1. Objective of the policy

The objective of this Policy is to classify the documents, records and registers which are required

- (i) to be preserved permanently and
- (ii) to be preserved for a period not less than 8 years.

2. Records

The Company shall preserve all records, papers, notes, agreements, advertisements, notices, requisitions, orders, declarations, forms, correspondence and any other document which a company is required to maintain as per the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, RBI Master Directions and the Listing Agreement, whether paper or in electronic form.

3. Permanent Records:

The Company shall maintain the following records on a permanent basis:

- a) The original signed and stamped Memorandum and Articles of Association of the Company
- b) Minutes of General Meetings, Board Meetings and Committee Meetings
- c) Register of Members
- d) Register of loans, guarantee, security and acquisition made by the Company
- e) Register of investments not held in its own name by the Company
- f) Register of contracts with related party and contracts in which directors are interested.
- g) Register of charges
- h) Register of renewed and duplicate share certificates issued
- i) Register of directors and key managerial personnel

4. Records as per the Companies Act, 2013, SEBI Regulations and RBI Master Directions

The Company shall maintain all records as per the Companies Act, 2013 and SEBI Regulations for not less than 8 (Eight) Years (apart from documents to be maintained on a permanent basis as mentioned above). The company shall maintain, preserve the customer account information in pursuant to the Prevention of Money laundering Act and Rules as applicable.

5. Tax Records

Tax records includes, but are not limited to Documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax Authorities. Tax Records shall be maintained for a period of 8 or for a period of 8 (Eight) Years.

6. Employment /Personnel Record

The Company is required to keep certain documents relating to recruitment, employment and personnel information, performance review, action taken by or against any employee, complaints by or against any employee. These Documents relating to Employment or Personnel information shall be retained for a period of at least 8 (Eight) years after the termination of employment of the employee.

7. Press Releases

Press Release shall include, but shall not be limited to, any intimation given to the press regarding financial results, profits, Meetings of the Board, General Meetings, and overall performance of the Company. The Company shall retain all Press Releases for at least 8 years.

8. Legal Documents

- 8.1 Legal Documents shall include, but shall not be limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters.
- 8.2 A contract shall be retained for a period of 8 (Eight) Years after the expiry of the term of the contract.
- 8.3 Documents relating to any property owned by the Company shall be retained while such property is owned by the Company and for a period of 13 years thereafter in case of immovable property, 8 years in case of other property. The term property here also includes intellectual property.
- 8.4 Other property Documents shall be retained for a period of 8 (Eight) Years after the rights in such property ceases to exist, other than original documents that are handed over the acquirer of such property as part of the transfer of such property to such acquirer, in which case copies of those documents shall be retained for 8 years.

- 8.5 Orders passed by any Court or Tribunal or any Authority or Judgment which are final in nature and cannot be superseded shall be retained permanently. Interim Orders shall be retained till a Final Order is received.
- 8.6 Pleadings shall be retained till the matter has been finally disposed of.

9. RECORD MAINTENANCE AND STORAGE

- 9.1 All records in physical form are to be always maintained by the Records/Respective Department(s) at the registered office of the company. They may be moved out of the registered office only with the approval of the Executive Directors of the Company in compliance with Section 128 of the Companies Act 2013.
- 9.2 Notarised copies of the records shall, other than the Company's registered office, also be stored at the office of a vendor appointed/onboarded by the Company for record maintenance and storage purposes.
- 9.3 Electronic version(s) of all of records are to be maintained within the Company's centralized electronic record software database, which is maintained by the IT Services Department, in terms of extant IT policy.
- A copy (i.e., a backup of the physical server/record media) of such records shall, other than the Company's registered office, also be stored at the office of a vendor appointed/onboarded by the Company for record maintenance and storage purposes.

DISPOSAL OF RECORDS

Physical records disposed of pursuant to expiration of retention periods specified in this policy shall be disposed of using a shredder. The Records Department shall adopt appropriate procedures to permanently dispose of any non-paper physical records, such as photographs or audio/video recordings.

In the event that it is necessary to manually dispose of an electronic record, the IT Department shall be responsible to permanently dispose of electronic records.

E-MAIL POLICIES

Each e-mail address shall be associated with an individual who shall be responsible for taking reasonable care to ensure that the security of the e-mail system is maintained (including compliance with policies associated with passwords).

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. Authorized Company personnel may access communications and stored information at any time without notice or consent; Provided, however, that that any two Senior Partners shall be required to approve such access. The authority to access records shall not imply any authority to modify such record. No person shall send an e-mail in the name of any other individual or such other person's account. A person who has any access to the e-mail account in the name of another person, for whatever reason, shall not delete any e-mails and records

(including drafts). E-mail record of an e-mail actually sent should never be tampered with (including trailing e-mails).

Employees should avoid using Company e-mail for personal purposes. Personal e-mails should be deleted as soon as possible. Personal e-mails of an employee accessed by another employee in compliance with this policy shall be treated as confidential.

E-mails relating to audit work papers and financial controls should be retained for at least 8 years. All e-mails for which a specific period has not been set out must be retained for a period of 3 years. All emails to the Company's Officers or Audit Committee relating to complaints on auditing, accounting, frauds or internal controls should be retained permanently.

Any messages exchanged between the Company and third parties (such as consultants and auditors) should be preserved forever, regardless of their content.

COMPLIANCE

Failure to comply with this Document Retention Policy may result in disciplinary action.

Questions about this policy should be referred to the Legal and Compliance team, who is in charge of administering and enforcing this policy.