

Policy on Preservation of Documents

Ver. 1.1 (20-Jan-2023)

Record of Review

Version No.	Created/ Modified by	Reviewed by	Authorizedby	Approval/ Modification Date
1.0	Corporate Secretarial	Chief Financial Officer	Board of Directors	January 22, 2016
1.1	Corporate Secretarial	Company Secretary and Compliance Officer	Board of Directors	January 20, 2023

LTIMINDTREE LIMITED

Policy on Preservation of Documents/ Records

1 Introduction

Corporate records are valued as corporate assets, and include all documents/ records which are in physical or electronic form. Corporate records are now increasingly being maintained in electronic form.

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) mandates listed entities to formulate a Policy for Preservation of Documents. Regulation 9 of the said Regulations requires the listed entity to implement a policy for preservation of documents approved by its Board of Directors, classifying the documents and records in at least following two categories:

- (a) documents whose preservation shall be permanent in nature;
- (b) documents with preservation period of not less than eight years after completion of the relevant transactions.

In line with the same, this policy has been framed which identifies documents/ records which are to be maintained, and contains guidelines on how long certain documents/ records shall be kept and later, how they should be destroyed.

2 Objective

The objective of this policy is to:

- achieve the objective of easy and expeditious retrieval of documents and records;
- provide a system for complying with document retention laws; and
- protect against allegations of selective document destruction.

3 Scope

These guidelines will be applicable for determining the preservation period of documents/ records, and will be applicable to all locations of the Company. This policy does not apply to personal or non-business related documents or personal information.

4 Mode of preservation of documents/ records

The documents/ records of the Company may be preserved either in physical or electronic form.

5 Period of preservation of documents/ records

The documents/ records shall be maintained, either in physical or electronic form (as permitted by the relevant governing laws/ rules/ regulations), for such period as may be prescribed by the applicable law and/or financial/ regulatory authority from time to time details of which are given below:

Type of Document / Record	Minimum preservation period
Minutes book, statutory registers and licenses/ certificates issued by regulatory/ governing authorities.	Permanent
Records/ documents required to be maintained as per statutory requirements.	As prescribed by the relevant statute/ rule / regulation/ internal policy or 8 years, whichever is more.
Records / documents having contractual/ legal implications.	8 years after completion of the relevant transaction or upto the period as may be prescribed under the local law.
Records which may be cited and/ or required to be produced as evidence in a judicial or quasi-judicial or other dispute redressal forum.	8 years after the matter is finally disposed of or upto the period as may be prescribed under the local law.

6 Location of preservation of documents/ records

All documents/ records shall be maintained by the respective department(s)/ business units at their respective locations. If the location is other than the concerned department, the same may be documented by the concerned department as per the applicable local law. Statutory documents shall be maintained at such place as prescribed by the relevant statute/ rule/ regulation.

7 Destruction of documents/ records

The documents/ records preserved shall be reviewed by the respective department from time to time, and those which are due for disposal, respective department shall take appropriate action to destroy the same at the appropriate time. The authorization to destroy such documents/ records shall be given by the Head of the Department.

Documents/ records preserved in physical form which are sensitive and/ or confidential in nature may be destroyed by paper shredder.

Documents/ records in electronic form shall be destroyed by using appropriate techniques so the data cannot be reconstructed/ retrieved from the storage media wherever it had resided.

8 Review & Amendment

The Policy shall be reviewed as and when required to ensure that it meets the objectives of the relevant legislation and remains effective.

Unless required under the Listing Regulations or other applicable regulations to be approved by the Board, all statutory amendments in the Listing Regulations or other applicable regulations, shall be effective and binding even if such amendments are not incorporated in the Policy herein.

For administrative convenience, any change in the Policy herein shall be made by the Company Secretary in consultation with 'Chief Executive officer & Managing Director' or 'Chief Financial Officer'. Apart from administrative convenience and any statutory amendments, any material change that substantially impacts the implementation of the existing Policy shall be approved by the Board.