



**PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY**



## **PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY**

### **1. Preamble & Objective**

In terms of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (**'Listing Regulations'**), every listed company is required to have a policy for preservation of documents. As per Regulation 30 of the Listing Regulations, all information disclosed to stock exchange(s) by a listed company is required to be hosted on its website for a minimum period of five years and thereafter as provided in its archival policy.

Additionally, there are various statutes including corporate laws, securities laws, tax laws, labour laws etc., which may require Lupin Limited (**'Company'**) to preserve specified documents either permanently or up to a prescribed time period.

Accordingly, the Board of Directors (**'Board'**) of the Company has adopted this policy i.e., Preservation of Documents and Archival Policy (**'Policy'**) to ensure that the statutory records and documents are preserved as per the requirements prescribed under the various statutes applicable to the Company.

### **2. Definitions**

- a) **'Documents'** means papers, notes, agreements, advertisements, requisitions, letters, orders, declarations, correspondence, summons, notices, requisitions, orders, forms, registers, minutes or any other record, including any modifications or amendments thereof, if any, whether issued, sent or kept as per the requirements of the applicable law for the time being in force or otherwise, maintained on paper or in electronic form.
- b) **'Electronic Form'** with reference to information, means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device.
- c) **'Preservation'** means preventing the Documents from being tampered, damaged, altered or destroyed.

### **3. Policy statement on Preservation of Documents**

The Company has classified Preservation of Documents in the following manner:

- 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.

- c) Documents which are required to be preserved for such other period (other than the period stated in point (a) and (b) above) as required under the provisions of the applicable laws.
- d) Documents related to any ongoing litigations, proceedings, complaints, dispute, contract or any like matter, where there is no time-period specified for Preservation under the applicable laws, then such Documents shall be preserved for such period till the subject matter is closed/completed/settled.

*An indicative list of Documents and the time-frame of their Preservation is provided in Annexure - A.*

#### **4. Guidelines for Preservation of Documents**

- The Preservation of Documents shall be either in physical form or Electronic Form.
- Integrity of Documents should be maintained and monitored so that they remain accessible at all reasonable times.
- Access to Documents may be controlled by an authorised person from each division, so as to prevent unauthorized access.
- Physical Documents may be converted into Electronic Form, whenever required or felt necessary, or vice-versa, with the written approval of the concerned Department Head, to ensure ease in maintenance of records and efficient utilization of space.
- An external agency can be used for the purpose of preserving Documents.

#### **5. Destruction of Documents**

After expiry of the statutory time-period for preservation, the preserved Documents may be destroyed with the written approval of the concerned Department Head.

Before providing the approval for destruction of Documents, the concerned Department Head shall ensure whether such destruction requires approval of the Board of the Company as per the provision of the applicable laws. In such case, the Documents can be destroyed post-approval of the Board.

The modes of destruction of records can include methods like shredding, pulping, recycling etc. or any other mode for electronic records, such that it leaves no possibility for reconstruction of the records and information contained therein.

#### **6. Documents on the website of the Company**

The Documents which has been disclosed to the stock exchanges under Regulation 30 of the Listing Regulations, shall be hosted on the website of the Company for such period as may specified under the Listing Regulations. In case of expiry of statutory time period/no time period has been specified for Preservation, then such Documents shall be retained on the website for such period as may be decided by the Company Secretary in consultation with the Chief Financial Officer of the Company.

Subject to the provisions of the applicable law, Documents which are hosted on the website of the Company shall be retained on the website for such period as may be deemed fit at the absolute discretion of the management.

## **7. Review**

This Policy is framed based on the provisions of the Listing Regulations. In the event of any inconsistency between the provisions of this Policy and of the Listing Regulations or any other statutory enactments, the provisions of such Listing Regulations or statutory enactments shall prevail over this Policy. Any subsequent amendment/modification in the Listing Regulations and/or other applicable laws in this regard shall mutatis mutandis apply to /prevail upon this Policy.

\*\*\*\*\*

## **Annexure – A<sup>1</sup>**

### **A. Indicative list of Documents whose preservation shall be permanent in nature**

- Certificate of Incorporation;
- Memorandum and Articles of Association;
- Minutes of Board or Committee Meetings;
- Minutes of the General Meetings or resolutions passed by way of postal ballots;
- Register of Members along with index;
- Register of Charges;
- Register of Loans and Investments;
- Register of Contracts in which Directors are interested;
- License, registrations, permissions, approvals etc. received from any government or regulatory authorities;
- Title deeds, agreements, of properties;
- Intellectual property Documents;
- Orders, Judgments of courts, quasi-judicial authority or any adjudicating authority; and
- All other documents which are required to be preserved permanently in accordance with the provisions of the applicable laws.

### **B. Indicative list of Documents to be preserved for not less than 8 years after completion of the relevant transaction(s)**

- Books of accounts;
- Register of Deposit;
- Register of debenture holders or any other security holder along with index;
- Instrument creating a charge or modification thereon;
- Notice of disclosure of interest received from Directors and Key Managerial Personnel;
- Annual Return and copies of all certificates and documents required to be annexed thereto;
- Notices, Agenda, Notes on Agenda and other related papers of Board, Committees and General Meetings;
- Structure Digital Database ('SDD') as per SEBI (Prohibition of Insider Trading) Regulations, 2015 and in the event of receipt of any information from SEBI regarding any investigation or enforcement proceedings, the relevant information in the SDD shall be preserved till the completion of such proceedings;
- All other Documents which are required to be preserved for not less than 8 years in accordance with the provisions of applicable law.

---

<sup>1</sup> This list is not an exhaustive list but only an indicative list.

### **Document History**

<b>Approved by</b>	<b>Board of Directors</b>
Version 1.0	February 05, 2016
Version 2.0	May 14, 2025