



DCM NOUVELLE LIMITED

CIN:L17309DL2016PLC307204

**Regd Off: 407,Vikrant Tower,04,Rajendra place,
New Delhi-110008**

POLICY ON PRESERVATION OF DOCUMENTS/ ARCHIVAL POLICY ON WEBSITE DISCLOSURE

1. Preface

The Board of Directors (the “Board”) of DCM Nouvelle 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 including those which are disclosed on the website of the Company (hereinafter referred to as “the Documents”). This Policy has been formulated in accordance with the Regulation 9 and Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

2. Purpose of the Policy

The purpose of this Policy is to ensure that the 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. Effective Date

The policy will be applicable to the Company with effect from the date of its adoption by the Board of Directors.

4. Administration

Attached as **Appendix A** is a Documents Preservation Schedule that is approved as the Initial Schedule for maintenance, preservation and disposal of the Documents. The Company may preserve the Documents in electronic mode. 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. The Administrator is also authorised to make modifications to the Documents Preservation Schedule from time

to time to ensure that it is in compliance with local, State and Central Laws and monitor compliance with this Policy.

5. Destruction of Records

Records which have aged as per the details in Appendix "A" and are no longer required, would be destroyed in order to free filing equipment for storage of records currently needed in the conduct of business. Records destruction would also improve operational efficiency by reducing the quantity of records to be searched in order to locate the needed information.

However, all confidential records shall be destructed only after the approval of the Chief Executive Officer and / or the Managing Director of the Company on recommendation of the Chief Financial Officer.

The modes of destruction of records shall include (but not limited to) the following:

- a. Confidential paper records- shall be destroyed by making them unreadable.
- b. Non-confidential paper records- shall be sold to waste-paper dealers or recycled.
- c. Electronically stored records- shall be erased or destroyed with the help of the Computer Department.
- d. Destruction of magnetic media records such as floppy disks- shall be destroyed by reformatting the same at least once.
- e. Destruction of optical media records such as rewritable disks- shall be destroyed by cutting, crushing or other physical means.

Note:

No records whatsoever shall be destroyed without the prior written approval obtained by the Departmental Head from the Chief Executive

Officer (CEO) and the Chairman & Managing Director (CMD) of the Company.

Further, copy of the original approval obtained for the 'Destruction of any records' shall be forwarded to Head of the Human Resource & Administration Department for permanent record with a copy of the same marked to :

- Chief Financial Officer (CFO) and*
- Company Secretary (CS) of the Company.*

Physical Destruction of the records shall be undertaken only after 14 working days from the date of obtaining the approval from CEO and CMD, and copies of the approval have been duly served on the CFO & CS.

Scanned copies of the Documents to be destroyed, if deemed necessary by the respective Head of Department or CEO or CMD, shall be arranged and stored by the IT Department on the IT server and the same shall be available for retrieval, whenever required for future reference.

6. Manner of Public Disclosure of records published on the Website of the Company

The documents required to be published on the website of the Company shall be hosted under the "Investors" section of the website till 5 (Five) years from its disclosure on the website of the Company i.e. www.dcmnvl.com Thereafter, the same shall be transferred to the "Archives" section till such time as may be instructed by the Chairman & Managing Director or the Company Secretary of the Company. However, in case of any updation in disclosure of such published record, the older record can be removed from the website of the Company as per the will of the Directors of the Company or the Company Secretary, provided it does not lead to contravention of any law(s) or regulation(s) in force.

7. Communication of this Policy

This Policy shall be posted on the website of the Company i.e. www.dcmnvl.com.

8. Role and Responsibility of various Departmental heads

- a. The Departmental heads must be familiar with this policy and educate their Department in this regard.
- b. They must restrict access to confidential records and information.
- c. They must coordinate in the destruction of the records when required.

9. 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.

APPENDIX “A” – DOCUMENTS PRESERVATION SCHEDULE

The Documents Preservation Schedule is organised as follows:

Section Topic

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

A. Statutory Corporate Records		
S.No.	Record Type	Preservation Period
Documents to be retained permanently		
1.	Common Seal	Permanent
2.	Minutes Books of Board, General Meetings and Committees Meetings	Permanent
3.	Statutory Registers	Permanent
4.	License and Permissions	Permanent
5.	Statutory Forms except for routine compliance	Permanent
6.	Scrutinizers Reports	Permanent
7.	Register of Members	Permanent
8.	Index of Members	Permanent
9.	Loan Agreements, Sanction Letters of Banks & Financial Institutions	Permanent
10.	Annual Returns	Permanent
11.	Board Agenda and supporting documents	Permanent
12.	Attendance Registers of Board, Committee and General Meeting	Permanent

13.	Office copies of Notice of General Meeting and related papers	Permanent
14.	Office copies of Notice of Board Meeting/ Committee Meeting, Agenda, Notes on Agenda and other related papers	Permanent
Other Documents		
15.	#Proof for sending and delivery of Notice of Board and Committees Meetings, Agenda alongwith its Notes on Agenda, Circular Resolution(s) and Minutes ['the Documents']	3 years from the date of respective meeting(s)
16.	Register of Debenture-holders, if any	15 years after the redemption of debentures
17.	Index of debenture-holders, if any	15 years after the redemption of debentures

for the cases where any legal proceedings in connection with the Documents or proceedings/ subject-matter covered directly by such Documents are pending, the same shall be maintained till complete disposal of the proceedings, including limitation period for any appeals.

B. Accounts and Finance		
S.No.	Record Type	Preservation Period
Documents to be retained permanently		
1.	Annual Audit Reports and Financial Statements	Permanent
Other Documents		
2.	Annual Plans and Budgets	3 years after completion of Audit
3.	Books of Accounts, Ledgers and Vouchers	8 years from the end of Financial Year or after completion of assessment under Income Tax, whichever is later

4.	Investment Records	8 years
5.	General Correspondence	2 years
C. Tax Records		
S.No.	Record Type	Preservation Period
Documents to be retained permanently		
1.	Income Tax papers	Permanent
Other Documents		
2.	Tax Exemption and related documents	8 years
3.	Income Tax papers related to Foreign Assets	8 years from the end of Financial Year or after completion of assessment under Income Tax, whichever is later
4.	Excise Records	5 years from the end of the Financial year or completion of assessment under the applicable law is over whichever is later
5.	Service Tax papers	5 years from the end of Financial Year or completion of assessment under Service Tax whichever is later
6	GST records	5 years from the end of the Financial year or completion of assessment under the applicable law is over whichever is later

D. Legal Files and Records		
S.No.	Record Type	Preservation Period
Documents to be retained permanently		
1.	Court Orders	Permanent
Other Documents		
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
3.	Legal Memoranda and opinions including subject matter files	3 years after closure of matter/case
4.	Litigation Files	3 years after the closure of matter

E. Property Records		
S.No.	Record Type	Preservation Period
Documents to be retained permanently		
1.	Original Purchase and Sale Agreement	Permanent
2.	Property Card, Index II, Ownership records issued by Government Authority	Permanent
Other Documents		
3.	Property Insurance	8 years

F. Project Records		
S.No.	Record Type	Preservation Period
Documents to be retained permanently		
1.	Project Documents and related correspondences (including any proposal of the project and its approval)	Permanent

G. Correspondence and Internal Memo		
S.No.	Record Type	Preservation Period

Documents to be retained permanently		
1.	Those pertaining to non-routine matters or having significant lasting consequences	Permanent
Other Documents		
2.	<p>Correspondence and memoranda pertaining to routine matters and having no significant impact, lasting consequences e.g.</p> <ul style="list-style-type: none"> • notes that require no acknowledgement or follow-up, such as inter office memo, letters for transmittal and plans for Meetings; • Letters of general enquiry and replies that complete cycle of correspondence; • Letter of compliant 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. 	3 years

H. Insurance Records		
S.No.	Record Type	Preservation Period
1.	Insurance Policies	3 years
2.	Claims records	3 years after settlement is over and claim money is received
3.	Group Insurance Plans	3 years

I. Personnel Records		
S.No.	Record Type	Preservation Period
Other Documents		
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
5.	Employees Information Records	8 Years after separation
6.	Employees Medical Record	8 Years after separation

J. Electronic Records
<p>1. Electronic Mail</p> <ul style="list-style-type: none"> • All e-mails received from Internal and External Sources may be deleted after 8 years. • Employees will strive to keep their e-mails related to business issues. • All Emails related to business issues should be downloaded to a server or user directory on server. • internal e-mails to outside sources. • All e-mails of Employees which are important should be copied to the employees' folder. <p>2. Web Page Files: Internet cookies</p> <p>All workstations Internet Explorer should be scheduled to delete Internet cookies once per month.</p> <p>The Company does not automatically delete electronic files beyond the date specified in the Policy. It is the responsibility of all Employees to adhere to the guidelines specified in this Policy.</p> <p>Each month the Company will run backup copy of all Electronic files including email on servers. This backup is safeguard to retrieve lost</p>

information within 1 year retrieval period should the documents on network experience problems. The backup copy is considered a safeguard for the record retention system of the Company.

In certain cases, document will be maintained both paper and electronic form.