

DLF CYBER CITY DEVELOPERS LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

TABLE OF CONTENTS

Sl. No.	Contents	Page No.
1.	Preamble	2
2.	Objectives of the Policy	2
3.	Records	3
4.	Scope	3
5.	Record Maintenance	3-4
6.	Preservation of Record	4-6
7.	Records Disposal	6
8.	Policy Review	6-7
9.	Disclosure on Website	7

1. PREAMBLE

1.1 This Policy (hereinafter referred to as "Policy") shall be called "Policy on preservation of documents" of the Company.

1.2 The Policy has been framed specifically in compliance with the provisions of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations").

1.3 In terms of the provisions of Regulation 9 of the Listing Regulations, the listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows:

- i. documents whose preservation shall be permanent in nature; and
- ii. documents with preservation period of not less than eight years after completion of the relevant transactions:

The listed entity may keep documents specified in (i) and (ii) in electronic mode.

1.4 This policy establishes guidelines for records management, retention and its archival by DLF Cyber City Developers Limited and its subsidiaries ('DCCDL' or 'Company').

2. OBJECTIVES OF THE POLICY

The objective of this Policy is aiding employees of the Company in understanding their obligations in retaining physical documents and electronic documents.

The Policy is formulated to manage the Company's information in a structured manner, to retain information for as long as it has a business

purpose, to satisfy statutory or regulatory requirements, and to protect information which is vital to the Company.

Retention period of the documents physical as well as electronic are based as mandated in the relevant applicable statutes, laws, regulations, guidelines, and as per the business needs.

3. RECORDS

Records refers to all documents, agreements, writings, papers, communications, sale, conveyance deeds, development agreements, development licences, judgments, orders, approvals, licenses, registration, drawings, building plans, zoning plans, either physical or electronically, created or received by Company.

4. SCOPE

This Policy applies to all paper and electronic-based documents and communications created or received by Company, including but not limited to, email and attachments, documents scanned into PDF format, Power Point presentations, spreadsheets, databases, picture and graphic files, computer generated faxes, calendars, network access files and Internet usage files. The retention periods apply to all Records regardless of location, including all the Company locations, off-site locations, computer storage or employees' laptops.

5. RECORD MAINTENANCE

5.1 Records shall be preserved under the following categories:

- (a) Permanent in nature;
 - (b) Specified period – not less than eight years; and
 - (c) As mandated under the applicable laws or business needs.
- 5.2 Records may be sent to record room on a regular basis with the permission of the concerned Head of the Department/Business Head. The Records-in-Charge shall maintain a list of all records maintained at the record room.
- 5.3 All records must be properly classified, filed, labelled, indexed and stored in storage space in record room provided by the Company for this purpose.
- 5.4 The Head of each Department shall designate an employee in the department to be in charge of the Records (hereinafter “Records-in-Charge”) who shall ensure compliance with this Policy.

6. PRESERVATION OF RECORD

- 6.1 All documents as may be required under the relevant statute, laws, regulations, namely but not limited to documents pertaining to certificate of incorporation, certificate for commencement of business, documents such as permanent account number (PAN card) under the Income tax, Act, 1961, approvals, licences, title deeds, court orders, sale/conveyance deeds, general power of attorney(ies), opinions, database in ERP, drawings, building plans, zoning plans, development agreement, development licence, registration certificates, statutory/regulatory approvals, trusts deeds, partnership deeds, patents, joint venture agreements, trademarks, copy rights and any amendments thereto shall be preserved permanently.

6.2 Minute books containing minutes of proceedings of meetings of the board, its committees, general meetings of members, meeting of class holders, statutory records and registers maintained under the Companies Act, 2013 shall be preserved permanently.

Agenda notes, notices, attendance records for the aforesaid meetings shall be maintained in good and proper condition and order for such period as may be decided by the Board which shall not be less than three years from the date of the Meeting.

6.3 All books of account, supporting documents, vouchers shall be kept in proper and good physical condition for not less than a period of eight financial years beginning with the financial year to which they relate to or for such longer period that applicable tax laws require the Company to so maintain records.

6.4 Records relating to the Company's assessment under the direct and indirect taxes shall be kept for a period of eight years beginning with the financial year to which they relate or for the period equal to the statute of limitations under applicable tax laws.

6.5 In addition to the above, all other Records shall be kept for such period as may be specified in the relevant statutes, laws, regulations, guidelines, approvals etc.

6.6 In line with the Listing Regulations, all the disclosures made by the Company to the exchanges shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the Company.

Once the disclosures have been hosted for a period of five years, they can be destroyed with the approval of the Board/Committee.

- 6.7 All documents to be preserved, whether permanently or for a period of eight years or for such period as may be prescribed in the relevant applicable, statutes, rules, laws, guidelines, regulations, etc. shall be maintained either in physical or electronic mode. Physical preservations shall be ensured in proper store / record rooms, access to which shall be allowed to only authorized persons.
- 6.8 Notwithstanding anything contained in this Policy in case of directions from any statutory/ regulatory authorities, tribunals, direct and indirect tax authorities, registrar of companies, court of laws by order in writing, to preserve any of the documents mentioned above then the Company will be bound to preserve such documents for such period beyond the period the period of 8 years, according to the directions, so received.

7. RECORDS DISPOSAL

The records which are no longer required after the retention period should be reviewed and destroyed.

There would be a Record Destruction Committee consisting of CFO, Legal Head, Company Secretary and respective Business Head who would oversee the destruction of records and minutes of which would be recorded.

8. POLICY REVIEW

- 8.1 This Policy is based on the provisions of the prevalent acts, rules, guidelines, regulations framed under the various statutes, laws applicable to the Company.

- 8.2 In case of any modification and/or promulgation/enactment in the applicable provisions of acts, rules, guidelines, regulations which are inconsistent with the Policy, such amended provisions would prevail over the Policy.
- 8.3 The Company Secretary and Chief Financial Officer are jointly authorized to propose amendments to this Policy to be consistent with the prevailing provisions of acts, rules, guidelines, regulations and in accordance with administrative requirements, which shall be placed before the Board for their approval.

9. DISCLOSURE ON WEBSITE

The above Policy and subsequent amendments thereto shall also be disclosed on the Company's website in line with the aforesaid Regulations.