



**DLF HOME DEVELOPERS LIMITED**  
**POLICY ON PRESERVATION OF DOCUMENTS**

**TABLE OF CONTENTS**

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

<b>Approved By</b>	<b>Board of Directors</b>
Adopted on	23 <sup>rd</sup> April 2024
Effective from	23 <sup>rd</sup> April 2024

## **1. PREAMBLE**

- 1.1 This Policy (hereinafter referred to as 'Policy') shall be called as '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 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as 'SEBI Listing Regulations').
- 1.3 Regulation 9 of the SEBI Listing Regulations, mandates every Listed entity to frame 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.
- 1.4 The listed entity may keep documents specified in (i) and (ii) in electronic mode. This policy establishes guidelines for records management, retention and its archival by DLF Home Developers Limited ('DHDL' or 'Company').

## **2. OBJECTIVES OF THE POLICY**

The objective of the Policy is to ensure that necessary records and documents are adequately maintained and retained. Documents that are no longer needed are discarded at the proper time in compliance with the applicable provisions. All Records received or created by the Company has to be managed and retained in terms of this Policy.

This Policy has been framed to ensure compliance with Regulation 9 of the SEBI Listing Regulations.

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

## **3. RECORDS**

Records refers to all documents, agreements, writings, papers, communications, sale, conveyance deeds, development agreements, development licenses, judgments, orders, approvals, licenses, registration, drawings, building plans, zoning plans, either physical or electronically, created or received by the Company. The retention period applies to all records regardless of location, including all Company locations, off-site locations, computer storage or employees' laptops.

#### **4. SCOPE**

This Policy applies to all paper and electronic-based documents and communications created or received by the Company, including but not limited to, e-mail(s) 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 period applies to all records regardless of location, including all 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;
- (c) As mandated under the applicable laws or business needs; and
- (d) Other records or documents not covered above especially including ordinary correspondence and normal e-mails which should not be retained for more than one year.

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 the storage space of 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 license, 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 Minutes book(s) 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, proper condition and order for a period of at least eight years.

- 6.3 All books of accounts, 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 relates to or any such longer period that applicable tax laws require the Company to so maintain records.
- 6.4 Records relating to 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 SEBI 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 shall be destroyed as per the prevailing Policy of DLF Limited, Holding Company.

- 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 electronic mode or in physical 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 any directions in writing from any statutory/ regulatory authorities, tribunals, direct and indirect tax authorities, registrar of companies, court of laws, to preserve any of the above-mentioned documents then the Company will be bound to preserve such documents for such period beyond the period of eight 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, as per the prevailing Policy of DLF Limited, Holding Company.

## **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 amend 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 its 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.

\*\*\*\*\*