

INDOGULF CROPSCIENCES LIMITED
CIN: U74899DL1993PLC051854

DOCUMENT RETENTION & ARCHIVAL POLICY

(approved as on 20.09.2024)

DOCUMENT RETENTION & ARCHIVAL POLICY

This policy deals with the retention and archival of the corporate records of 'Indogulf Crop Sciences Limited' and all its subsidiaries (hereafter, "the **Company**").

Corporate records are all papers or electronic records, including but not limited to, memorandum, contracts, e-mails, time sheets, effort estimates and expense records.

The Company is required to maintain certain types of corporate records for a specified period of time under applicable corporate/securities laws, including the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015 and the Companies Act, 2013.

OBJECTIVE OF THE POLICY

The Objective of the policy is to comply with the Regulation 30(8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as mentioned below:

"The listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website."

LIST OF DOCUMENTS TO BE MAINTAINED BY THE COMPANY

Generally, all corporate records (whether electronic or physical) of the Company are to be retained for no less than three (3) years.

Additionally, there are certain types of records that need to be retained for a longer period of time, as identified below:

- a) **Board of Directors Records:** Minutes of meetings of the Board of Directors shall be maintained in perpetuity. A copy of all materials provided to the Board of Directors or Committees of the Board shall be maintained for no less than three (3) years.
- b) **Press Releases & Public Filings:** All press releases and publicly filed documents shall be maintained in perpetuity. All events and press releases filed with the stock exchanges shall be maintained for no less than five (5) years on the website of the company.
- c) **Books of Accounts and Tax Records:** Books of accounts and Tax records should be retained for at least eight (8) years following the completion of the relevant transactions or assessment year for which the records were last used.
- d) Records may be preserved for longer periods of time where required under any other applicable laws.
- e) If any direction has been received from any authority for maintenance of certain records for specified period, those records shall be maintained for specified period.
- f) If an employee believes, or the Company requires that, Company records are relevant to

litigation or potential litigation, then these records need to be preserved until the Legal Department advises otherwise.

CUSTODY OF DOCUMENTS

The custody of concerned documents shall be responsibility of concerned Department Heads.

DESTRUCTION OF DOCUMENTS

After the completion of the retention period, the concerned Department Head may destroy the documents. The Department Head should ensure that before destructing any document, they may opt for preserving copies in the electronic form.

The department heads should ensure that they maintain a record of documents destroyed/disposed by them, further the record shall also ensure name of the document, mode of disposal/ destruction and any other particulars which may seem necessary.

ARCHIVAL POLICY

All intimations made to the stock exchanges shall be hosted on the website of the company under “**Investor**” tab for a period of at least 5 (five) years. Thereafter, the information and/or documents can be removed from the website. The information should be archived so as to be available for retrieval for such period as may be decided by the Managing Director of the Company.

AMENDMENTS TO THE POLICY

The policy should be reviewed periodically by the senior management and any amendments effected thereto subject to approval of the Board if and when practical difficulties are encountered. The senior management may also review the policy on document retention to comply with any local, state, central legislations that may be promulgated from time to time.

The Company maintains a Business Continuity Plan (‘BCP’) designed to ensure safety of staff as well as members of the general public, safeguard the documents and records and to enable a return to normal operating with minimal disruption. Detailed procedures for responding to an incident are part of the BCP.

In the event of major incident, the first priority is the safety of the people, followed by immediate action to rescue or prevent further damage to the records. Depending on the immediate threat, emergency response and recovery actions will take precedence over all other Company activities.

The Company has made appropriate provision for the backup of its digital collections, including the provision of offsite security copies. The backup copies are actively maintained to ensure their continued viability. The Company's BCP ensures that the digital collections and technical infrastructure required to manage and access them can be restored in the event of an emergency.