

POLICY ON PRESERVATION OF DOCUMENTS

A. PREFACE

In terms of Regulation 9 of Chapter III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“**Regulations**”) require every Listing Company to formulate a policy on Preservation of Documents / records maintained by the Company either in Physical Mode or in Electronic Mode.

In this context, the Board of Directors of **One International Center Private Limited [(Formerly known as Indiabulls Real Estate Company Private Limited (“the Company”)]** has adopted this Policy at its meeting held on 21st August, 2020 with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation.

The policy can be modified or amended with the approval of the Board of Directors.

B. SCOPE

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

C. OBJECTIVE OF THE POLICY

The main objective of the policy is to ensure that all the statutory documents are preserved in compliance with the Regulations and as per the policy framed in this regard.

The major objectives of the policy are:

- To identify statutory records to be preserved.
- To identify records to be maintained either for a period of eight (8) years or permanently.
- To identify records that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company.
- To decide the mode of preserving the documents, whether in physical form or in electronic form.
- To decide the procedure to destroy the documents after eight years or other applicable period.
- To help employed in understanding their obligations in retaining and preserving the documents and records.

D. DEFINITIONS:

“**Act**” means Companies Act 2013, Rules framed thereunder and any amendments thereto.

“**Board**” means the Board of Directors of the Company or its Committee.

“**Company**”, “**This Company**”, “**The Company**”, wherever occur in the policy shall mean “One International Center Private Limited.”

“**Document(s)**” as per section 2(36) of the Companies Act 2013 includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form;

“**Electronic record(s)**” means the electronic record as defined under clause (t) of sub section (l) of section 2 of Information Technology Act, 2000.

“**Electronic Form**” means any contemporaneous electronic device such as computer, laptop, compact disc, Floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible,

whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

“**Maintenance**” means keeping documents, either physically or in electronic form.

“**Register**” means a register maintained under the Companies Act, 2013 or the SEBI Act.

“**Policy**” or “**This Policy**” means, “Policy on Preservation of Documents”.

“**Preservation**” means to keep in good order and to prevent from being altered, damaged or destroyed.

“**Records**” means documentary evidence of past events or transactions.

“**Register**” means documents and records required to be maintained under:

- a. The Companies Act, 2013 and Rules thereunder
- b. SEBI Regulations
- c. Secretarial Standards
- d. Any other law for the time being in force

“**Regulations**” means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 (LODR).

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

E. PRESERVATION OF DOCUMENT

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time.

Documents which are to be maintained permanently:

The Company shall maintain the following documents on a permanent basis:

1. Certificate of Incorporation issued by Ministry of Corporate Affairs.
2. Registration with various local authorities and Government Bodies including Income Tax and Service Tax Department etc.
3. Original Signed and Stamped Memorandum of Association (MOA) and the Articles of Association (AOA) of the company as amended from time to time.
4. Minutes of the General Meetings, Board Meetings and various Committee meetings.
5. Statutory Registers required under Companies Act, 2013.
6. License and Permissions (if any).
7. Intellectual Property Documents, if any, shall include, but not be limited to Copyrights, Trademarks, Patents and Industrial Designs, Intellectual Property Rights Documents that are owned by the company shall be retained by the company permanently.
8. Approvals/orders given by the Registrar of Companies/ Regional Director/ Central Government/ Company Law Board/ Courts or any other similar authority.
9. Register and Index of Members, Bondholders and Debenture Holders.
10. Resolutions passed by circulation.

11. Listing Agreement executed with the stock exchanges.
12. Attendance Register – Board and Committee Meetings.
13. Register of investments in securities not held in the name of the Company.
14. Register of renewed and duplicate certificates.
15. Register of contracts in which Directors are interested.
16. Register of Directors, Managing Director, Manager and Secretary.
17. Register of Directors' Shareholding.
18. Register of Inter-corporate loans and investments.
19. Register of transfer of shares.
20. Register of Transmission of shares.
21. Forms filed with Registrar of Companies (ROC).
22. Register of Charges.
23. Register of Disposal of records.
24. Register maintained for recording assent or dissent by shareholders under Section 110 of Companies Act 2013.

Documents which are to be maintained for at least eight financial years:

1. Books of account together with the vouchers relevant to any entry in such books of account.
2. Correspondences with Reserve Bank of India including various filing made to their office under various regulations.
3. Annual Returns, Directors Report and Audited Financial Statements.
4. Attendance Register, Notices, Agenda, Notes on Agenda, proxies, representation letters and other related papers of the General Meetings, Board Meetings and various Committee Meetings.
5. Disclosure of Interest and declarations received from the Directors of the Company in the manner prescribed.
6. Instruments creating a charge or modifying a charge, if any.
7. Tax records – Tax records including but not limited to documents concerning tax assessments, tax filings, proof of deductions, tax returns., appeal preferred against any claim made by the relevant authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final order has been received with respect to any matter which was preferred for appeal, as the case maybe.
8. Employment/Personnel Record in case of employees of the company.
9. Press release (if any) made by the company.
10. Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters.
11. Newspaper cuttings of notices of Board Meeting and Financial Results, if applicable

F. MODE OF MAINTENANCE

The Company shall maintain these records either in physical or electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to.

All the records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various rules and regulations.

G. RESPONSIBILITY OF RECORD KEEPING

The respective Functional/ Departmental heads of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of operations falling under the charge of each of them, in terms

of this Policy.

H. AUTHENTICITY

Where a document is being maintained both in physical form and Electronic form, the authenticity with reference to the physical form should be considered for every purpose.

I. DISPOSAL AND DESTRUCTION OF RECORDS

After expiry of statutory retention period, the preserved documents may be destroyed. Destruction of documents as a normal administrative practice shall be followed for the records which are duplicate / unimportant / irrelevant.

This applies to both Physical and Electronic Documents. The documents may be destroyed as follows:

- a. Recycle non-confidential paper records;
- b. Shred or otherwise render unreadable confidential paper records; or
- c. Delete or destroy electronic stored data.

J. EFFECTIVE DATE

The Policy as approved by the Board of Directors shall be effective from 21st August, 2020.

K. POLICY REVIEW

The Policy shall be reviewed on a need basis and any necessary changes can be made by the Director /Chief Executive Officer / Chief Financial Officer / Company Secretary of the Company.

L. AMENDMENT

The Board shall have the power to attend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this policy entirely with a new Policy according to subsequent modification(s) / amendment(s) to Regulations.

**For and on behalf of the Board of Directors of
One International Center Private Limited**



**Ritu Verma
Company Secretary and Compliance Officer**

Date: 21st August, 2020