Policy Name	Document Retention and Archival Policy
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Policy Effective Date	1st December 2015
Policy Owner	Chief Financial Officer

CONTENTS

Sr. No.	Particulars	Page No.
(1)	Preamble	3
(2)	Policy Objectives	3
(3)	Applicability of Regulations	4
(4)	Scope	4
(5)	Retention schedule	4
(6)	Personal documents	5
(7)	Storage of documents	5
(8)	Archival of documents	5
(9)	Disposal of non – permanent documents	5
(10)	Responsibility of maintenance of documents	6
(11)	Review of Policy	6
(12)	Policy Ownership	6
(13)	Document Retention Schedule	7

1. PREAMBLE

This Document Retention and Archival Policy will be known as "Repro India Ltd. - Document Retention and Archival Policy", hereinafter referred to as "this Policy".

The Board of Directors (the "Board") of Repro India Ltd. (the "Company") at its meeting held on 10th November, 2015 has approved this Policy in compliance with the regulatory requirements.

2. POLICY OBJECTIVES

Documents need to be properly managed in order to maximize their value and minimize their cost of maintenance. By implementing good and efficient management practices with respect to preservation of documents, the following objectives can be achieved:

- Controlling costs associated with documents and information management
- Improving efficiency and access to information
- Meeting compliance obligations
- Minimizing the legal risks posed by inadequate documents management practices relating to management of documents
- Ensuring that permanent and historical documents are protected and maintained
- Ensuring that confidentiality and security of documents is preserved
- Guidelines are put in place for the systematic management, maintenance, review, retention and orderly disposition of documents received or created by the Company in connection with the transaction of the business of the Company for legal, historical and business purposes
- Ensuring that the operations of the Company are conducted with ease by promoting efficiency and freeing up valuable storage space.

The main objective of this Policy is to identify the documents that must be retained permanently or temporarily pursuant to Indian laws or for valid administrative reasons and to provide for the routine and timely disposal of documents which need not be retained for legal or administrative reasons and have no historical value.

3. APPLICABILITY OF REGULATIONS

This Policy has been framed pursuant to Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, hereinafter referred to as the "Regulations".

This Policy shall come into effect from December 1, 2015.

4. SCOPE

For the purpose of this Policy document(s) includes writing(s), paper (s), note (s), graphic representation (s), agreement (s), deed (s), contract (s), summon (s), notice (s), requisition (s), order (s), declaration (s), form (s), register (s), book (s), map (s), photograph (s), electronic file (s), original microfilm (s), cassette (s), or video tape (s), or other documentary made , produced, kept, sent or received whether in paper or print form or in electronic form by any staff member of the Company.

5. Retention Schedules

A 'Document Retention Schedule' annexed to this Policy has been approved by the Board of the Company as the initial maintenance, retention and disposal schedule for the documents of the Company indicative of the time-frame for their preservation.

The 'Document Retention schedule' has guidelines for the appropriate retention of numerous types of documents. Documents will ordinarily be kept in the Secretarial Department. If, after consulting this Policy, there exists a question regarding the proper disposition or retention of a particular document or class of documents; it shall be the responsibility of the head of the respective department

of the Company in possession of such document to determine the proper disposition of the item or items.

6. Personal documents

Documents collected by the staff of the Company which do not affect the activities of the Company are considered personal items if they relate to personal affairs. Such materials are considered private property and are not owned by the Company. They should be kept separate from documents of the Company.

7. Storage of documents

Documents that are ready to be put in storage, based on the attached Document Retention Schedule annexed to this Policy, should be kept in the designated areas until the time that they are archived or disposed of. Documents must be labelled using the procedures in effect at the time of storage, which will include, but are not limited to the subject, date, department and disposition or archiving date.

8. Archival of documents

Documents created through activities are the property of the Company. These include, but are not limited to: videos, films, audios, papers, correspondences, official printed material, minutes of Board and committee meetings, financial and associated documents in any form or format.

Inactive documents which may be considered of permanent, historical or legal value should be transferred to the Archives of the Company.

Archives in compliance with the Documents Retention Schedule are: administrative, financial and legal files; office files of Head of Departments including correspondence relating to policies or departments operations.

9. Disposal of non-permanent documents

Examples of inactive documents that may be discarded in compliance with the Documents Retention Schedule include: routine financial and administrative

documents such as requisitions; travel expense vouchers; accounting reports; drafts of reports or correspondence; routine acknowledgements such as notifications, requests, transmittals, multiple copies of a single document; copies of widely distributed documents that have originated in other offices such as policies and procedures files and manuals. Documents will be disposed based on the Document Retention Schedule by the originating department. Sensitive, financial or confidential documents should be shredded before disposal.

10. Responsibility of maintenance of documents

Each department should designate one individual who will be responsible for the semi-annual disposal of non-permanent documents and the transfer of those documents to be permanently maintained in the Archives.

11. Review of Policy

This Policy and the Document Retention Schedule shall be reviewed by the Board of the Company as and when considered necessary.

12. Policy Ownership

The awareness and maintenance ownership of this Policy will rest with the Head of Secretarial Department of the Company.

DOCUMENT RETENTION SCHEDULE

	RECORD TYPE	RETENTION PERIOD	CONCERNED DEPARTMENT
A.	**ORGANISATIONAL RECORDS**		LEGAL DEPARTMENT
	Corporate Records		
	Company Incorporation related documents	Permanent	
	Register of Renewed and Duplicate Share Certificates	Permanent	
	Register of Charges under Section 85 of the Companies Act, 2013	Permanent	
	Register of members (including foreign register) under Section 88 of the Companies Act, 2013	Permanent	
	Register of loans or guarantee or security and acquisition by the Company under Section 186 of the Act	Permanent	
	Register of investments not held in its own name by the Company under Section 187 of the Companies Act, 2013	Permanent	
	Register of contracts or arrangements in which Directors are interested under Section 189 of the Companies Act, 2013	Permanent	
	Minutes of meetings of the Board (including meetings of Committees of the Board) and general meetings	Permanent	
	Register of Directors and Key Managerial Personnel and their shareholding under Section 170 of the Companies Act, 2013	Permanent	
	Dividend Reconciliation Statement as long as unclaimed Dividend remains	Permanent	
	All Books and Documents relating to issue of Share Certificates (including blank forms) shall be preserved for not less than thirty years, and in case	Permanent	

	of disputed cases, shall be preserved permanently		
	Instruments relating to creation, modification or satisfaction of charge	For a period of 8 years	
	Register of Debenture-holders or other security holders (including foreign register) under Section 88 of the Act	For a period of 8 years	
	Books of Accounts and financial statements including Auditors' report	For a period of 8 years	
	Copies of annual returns prepared under Section 92 and copies of certificates or documents required thereto	For a period of 8 years	
	Office copies of Notice, Agenda, notes on Agenda and other related papers	For a period of 8 years	
	Attendance registers of the meeting of the Board including meetings of Committees of the Board	For a period of 8 years	
	Register of Proxy	For a period of 8 years	
	Notice of Interest by Director	For a period of 8 years	
	Filings with the Registrar of Companies and Stock Exchange Filings in physical and Electronic Form	For a period of 5 years from the date of filing	
	Licenses and Permits, Industrial Entrepreneur Memorandum and other statutory approvals	Permanent	
	Policy and Procedures Manuals	Permanent	
	Property Records such as Original Purchase or Sale or Lease Agreements (and related transaction materials)	Permanent	
	Trade mark Registrations, Patents ,Copyrights and Intangibles	Permanent	
	Employee Handbooks and Training Manuals	Permanent	
	Equipment Records	Permanent	
	Dealership agreements	Permanent	

	Annual Reports	Permanent	
	Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	For a period of 8 years	LEGAL AND MARKETING DEPARTMENT
	All other Company Records (not specifically addressed)		
B.	**CORRESPONDENCE AND INTERNAL MEMORANDA**		RESPECTIVE DEPARTMENT
	Correspondence or Memoranda pertaining to Routine Matters and having no significant lasting consequences	To be discarded within 2 years	
	Correspondence or Memoranda pertaining to Non-Routine Matters or having significant lasting consequences	Permanent	
C.	**CORPORATE SOCIAL RESPONSIBILITY RECORDS**		HR & SECRETARIAL DEPARTMENT
	Records on projects relating to corporate social responsibility, amounts spent, projects undertaken and progress thereon	For a period of 3 years from the end of the financial year in which the amount is spent	
D.	**ACCOUNTING AND FINANCE**		FINANCE AND ACCOUNTS DEPARTMENT
	Account Payable Ledgers and Schedules	For a period of 8 years	

	Account Receivable Ledgers and Schedules	For a period of 8 years	
	Annual Audit Reports and Financial Statements	Permanent	
	Annual Audit Records, including work papers and other documents relating to audit	For a period of 8 years	
	Annual budgets and approved revisions thereon	For a period of 8 years	
	Bank Reconciliations	For a period of 8 years	
	Invoices		
	Employee Expense Reports	For a period of 8 years	
	General Ledger	For a period of 8 years	
	Investment Records	For a period of 8 years	
	Security deposit receipt copies	For a period of 8 years	
	All other Accounting and Finance Records of the Company	For a period of 8 years	
E.	**TAX RECORDS**		FINANCE AND ACCOUNTS DEPARTMENT
	Tax-Exemption Documents and Related Correspondence	Permanent	
	Excise Tax records	Permanent	
	Payroll Tax records	For a period of 8 years	
	Tax Bills, Receipts, Statements	For a period of 8 years	
	Tax Returns – Income, Franchise, Property	Permanent	

	Tax work paper packages – Originals	For a period of 8 years	
	Sales Tax Records	For a period of 8 years	
	Annual Information Returns – State and Central	Permanent	
	Documents pertaining to service tax, customs, indirect taxes such as Central Sales Tax and Value Added Tax	For a period of 5 years	
F.	**PERSONNEL RECORDS**		HUMAN RESOURCES DEPARTMENT
	Employee Earnings Records		
	Employee Handbook and Induction Material	Permanent	
	Files of Individual Employees	Permanent	
	Employee Personnel Records (including individual attendance records, time sheets, medical records, application forms, employment agreements and agency agreements, job or status change records, performance evaluations, accommodation due to disability, termination papers, withholding information, test results, training and qualification records)	For 2 years after the relevant period	
	Commission / Bonuses / Incentives / Awards	For a period of 8 years	
	Workers Compensation Records		
	Retirement and Pension Records	For 3 years after retirement from service	

G.	**PAYROLL RECORDS**		HUMAN RESOURCES DEPARTMENT
	Employee Deduction Authorization	For 3 years after cessation of service of employment	
	Payroll Deductions	For 3 years after cessation of service of employment	
	Labour Distribution Cost Records including details regarding gratuity and disbursements at retirement	For 3 years after cessation of service of employment	
	Payroll Registers (Gross and Net)	For 3 years after cessation of service of employment	
	Unclaimed Wage Records	For 3 years after cessation of service of employment	
H.	**INSURANCE RECORDS**		LEGAL & SECRETARIAL DEPARTMENT
	Insurance Policies (including expired policies)	For a period of 8 years	
	Annual Loss Summaries	For a period of 8 years	
	Audits and Adjustments	For a period of 8 years	

	Property Insurance Policies	For a period of 8 years	
	Insurance Certificates to the Company	For a period of 8 years	
	Group Insurance Plans – Active Employees	For a period of 8 years	
	Group Insurance Plans – Retirees	For a period of 8 years	
	Insurance Claims Files (including correspondence, medical records, injury documentation, etc.)	For a period of 8 years	
	Journal Entry Support Data	For a period of 8 years	
	Releases and Settlements	For a period of 8 years	
I.	**LEGAL FILES AND RECORDS**		LEGAL & SECRETARIAL DEPARTMENT
	Legal Memoranda and Opinions	For 3 years after the closure of the matter	
	Litigation files	For 1 year after the disposal of the case	
	Court Orders	Permanent	