



DOCUMENTS RETENTION & ARCHIVAL POLICY

Approved by Board on 07.03.2024



1 BACKGROUND

The Company's website www.emeraldtyres.com contains information on its business and operations for information and awareness of stakeholders. The website also hosts information mandated by statutory authorities under various laws, including the Companies Act, 2013 as amended from time to time and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended from time to time.

As per Regulation 30 of the Regulations, the Company is required to frame an Archival Policy ('Policy') for archival of the disclosure of events or information made to stock exchanges and placed on the Company's website

2. OBJECTIVE OF THE POLICY

The objective of this policy is to establish the framework needed for effective preservation of documents and records of the company required to be maintained under the Listing Regulation 9 and also to archive any of the material or events or information which are disclosed by the company to the Stock Exchanges.

3. PERIOD OF HOSTING THE EVENTS OR INFORMATION

Corporate records are all papers or electronic records, including but not limited to, memorandam, 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.

Generally, all corporate records (whether electronic or paper) of the Company are to be retained for not 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 not 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 not 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.

Records may be preserved for longer periods of time where required under any other applicable laws.

Similarly, 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. The policy should be reviewed periodically by the senior management and amendments effected to 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.

4. REVISION OF POLICY

In case of any subsequent changes in the provisions of the Regulations or any other Regulations, which make any of the clauses / provisions of this Policy inconsistent with law, the provisions of such Regulations shall prevail over this Policy. This Policy may be reviewed and amended by the management, as and when deemed necessary.