



ARCHIVAL POLICY

POLICY FOR PRESERVATION OF DOCUMENTS

Policy Title	Archival Policy
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Authorised by	Board of Directors
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1. Background

The Securities and Exchange Board of India (SEBI), has notified the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Regulations**”) which have come into force from 1 December 2015. In terms of Regulation (9) of the Regulations which are applicable to all companies whose securities are listed on stock exchanges, a listed entity is required to formulate and put in place a policy for preservation of documents, approved by its Board of Directors classifying them into at least two categories i.e. (a) documents whose preservation shall be permanent in nature; (b) documents with preservation period of not less than eight years after completion of the relevant transactions.

2. Objective

The objective of this Policy is to have a binding framework for the preservation of documents of the Company, as approved by the Board of Directors of the Company and aims to provide effective and efficient control over documents that needs to be preserved and its disposal after elapse of time while at the same time avoiding excessive inventory of documents. The Company, therefore, formulates this policy, in pursuance of Regulation 9 of the Regulations.

3. Definitions

“**Applicable Law**” means any law, rules, regulation, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs, The Institute of Company Secretaries of India or any other law, rules, regulations, circulars, guidelines or standards under which the preservation of the documents has been prescribed.

“Board of Directors” means the Board of Directors of JSW Energy Limited, as constituted from time to time.

“Company” means JSW Energy Limited.

“Document(s)” means any papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, disclosures, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.

“Electronic Form” means storage on any contemporary electronic device such as computer, laptop, compact disc, floppy disc, USB devices, servers, storage, emails, 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 is.

All other words and expressions used and not defined in this policy shall derive their meaning from the Applicable Law.

4. Classification of documents

The preservation of documents of the Company shall be classified into the following categories:

- i. Documents whose preservation shall be permanent in nature;
- ii. Documents with preservation period of not less than eight years after completion of the relevant transactions or for such a period as per Applicable Law.
- iii. Documents whose preservation period is not stipulated by Applicable Law, hence decided in this policy.

A list of documents and the time frame of their preservation is provided in Annexure I.

5. Mode and Responsibility of Preservation

- a) The documents as specified may be preserved in Physical Form or Electronic Form. However, all vital documents shall be scanned for digitisation and may be preserved under the control of Head of Department (HOD) or Function Head. Whenever a Document is maintained both in Physical and in Electronic Form, the authenticity with reference to the Physical form shall be considered for every purpose.
- b) All documents and records must be properly maintained in appropriate storage facilities commensurate with the size and nature of documents, which allow proper access and at the same time ensure protection from any loss or damage due to theft, fire, flood, termite etc. A comprehensive list of documents preserved, location of storage, access control shall be maintained by the respective HOD or Function Head.
- c) Electronic version of the documents is to be maintained in the Company's centralised database maintained by the IT department. For maintenance of documents and records

in electronic form, the computer & storage systems used must be of appropriate configuration and with necessary safeguards including firewall security to prevent any data theft, loss, hacking etc.

- d) The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.
- e) The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.
- f) All employees in the permanent rolls of the Company are responsible for taking into account the potential impacts on preservation of the documents in their work area and to decide to retain/preserve or destroy documents pertaining to their area in consultation with their superiors. HOD or Function Head shall ensure security and access restrictions for maintaining the integrity and confidentiality of the documents.

6. Custody of the Documents

Subject to the Applicable Law, the custody of the Documents shall be with the HOD or Function Head. Where the HOD or Function Head tenders resignation or is transferred from one location of the Company to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, or Company Disc, other storage devices or such other Documents and devices in his possession under the Policy to the next in charge or such person authorised by the Management.

Where for any business requirements, any key agreement, regulatory approval / permit / license or other similar document or record, has to be carried out of the office premises, the same shall be done after proper authorization from the HOD or Function Head.

7. Conversion of the form in which the Documents are preserved

The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

8. Destruction of Documents

Destruction as a normal administrative practice usually occurs because the records are duplicated, unimportant or for short term use only. This applies to both Physical and Electronic Documents.

The Documents, excluding any Document(s), that still has a relevance with reference to any on-going litigations, proceedings, complaints, disputes, contracts, agreements, MOUs or any other on-going matters shall be destroyed after the relevant or prescribed period mentioned in the policy, by the HOD or Function Head in whose custody the Documents are stored.

A Record of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction.

If an employee has reasons to believe, or the Company informs the employee concerned, that Company records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then the employee must preserve those records until the Legal or Respective Department Head determines that the records are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those records. If an employee(s) believes that exception may apply, or has any question regarding the possible applicability of that exception, he/she may contact the Office of the Head of Legal.

9. Amendment of the Policy

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with new provision(s) or replace this Policy entirely with a new Policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

In any circumstance where the terms of this Policy differs from any existing or newly enacted law, rule, regulation or standard governing the Company, the law, rule, regulation or standard will take precedence over this Policy and procedures until such time as this policy is changed to conform to the law, rule, regulation or standard.

10. Enforcement

This policy is applicable for all employees of the Company who contribute to the process of creation and maintenance of documents. Considering the significance of the problems that the Company may face due to non-availability of critical documents, any violation shall be considered as a serious negligence of duty.

11. Dissemination of the Policy

This Policy, as amended from time to time, shall be published on the Company's internal portal (intranet) or on its website.

LIST OF DOCUMENTS AND THE TIME FRAME OF THEIR PRESERVATION

A. Secretarial Records		
Sr.	Record Type	Preservation period
1.	Incorporation Certificate, Certificate of commencement of Business.	Permanent
2.	Memorandum /Articles of Association.	
3.	Statutory Registers	
4.	Register of Members	
5.	Index of Members	
6.	Incorporation Certificate, Certificate of commencement of Business.	
7.	Statutory Forms except for routine compliance	
8.	Scrutinizers Reports	
9.	Common Seal Register	
10.	Minutes Books of Board, Committees and General Meetings	
11.	Applications and approvals for issuance and listing of securities	
12.	Statutory filings with Stock Exchanges, & SEBI.	
13.	Annual Returns and other Statutory Filings / returns	8 years from date of filing
14.	Attendance Registers – Board, Committees and General Meetings	8 Years
15.	Office copies of Notice of General Meetings and related papers	
16.	Office copies of Notice, Agenda, Notes on Agenda and other related papers of Board Meetings / Committee Meetings	

B. Accounts and Finance		
Sr.	Record Type	Preservation period
1.	Annual Audit Reports and Financial Statements	Permanent
2.	Books of Accounts, including financial statements, vouchers relevant for accounting records, invoices, expense records, bank statements, bank reconciliation statements etc. Ledgers and Vouchers,	8 years from the end of Financial Year or after completion of assessment under applicable law, whichever is later.
3.	Investment Records.	8 years
4.	Production data, MIS, operating parameters, Purchase orders, annual rate contracts, quotations and comparative quotations, Bill of entry/bill of lading, shipping/ airway bills, Procurement policy, Other related documents.	8 years
5.	Final copies of marketing and sales documents, Sales & marketing policies, Debit Notes / credit notes, Credit appraisal / approval, Agreements with commission agents / depots, Collection advices / MIS.	8 years

6.	Annual Plans and Budgets	3 years after the budget year is closed.
7.	Insurance Master Policies and related documents	Permanent
8.	Insurance Policies for moveable / immoveable assets, vehicles, etc.	8 years from the date of expiry. However, in case of any claims pending in respect of such policies, the same shall be preserved till the settlement of such claims.
9.	Inspection / Surveyor Reports/ Claim Records	12 months after settlement of the claims.

C. Tax Records		
Sr.	Record Type	Preservation period
1.	Tax Registration Documents under various tax laws / regulations.	8 years
2.	Tax Exemption and Related documents	
3.	Payment challans	
4.	Excise Invoices/Bills/Challans & other Records	8 years from the end of the Financial Year or Completion of assessment under the applicable law, whichever is later.
5.	Tax Deducted at Source Records	
6.	Income Tax Records	
7.	Service Tax Records	
8.	Returns & Assessment Records	

D. Legal Files and Records		
Sl. No.	Record Type	Preservation period
1.	Court Orders	Permanent
2.	Licenses and Permissions	
3.	Contracts, Agreements and Related Correspondence (including any proposal that resulted in the contract and other supportive documentation)	8 years after termination or expiration of contracts.
4.	Legal Memoranda and Opinions including subject matter files	3 years after the close of matter.
5.	Litigation files	3 years after close of the Litigations.

E. Property Records		
Sl. No.	Record Type	Preservation period
1.	Original Purchase and Sale Agreements / Deeds	Permanent
2.	Property Card, Ownership records issued by Government Authority	Permanent
3.	Intellectual Property Documents including but not limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company	Permanent.

F. Project Records		
Sl. No.	Record Type	Preservation period
1.	Project Documents and Related correspondence (including any proposal of the Project and its approval), Documents of green field / brown field projects, Statistical information, analysis reports and other related documents	Permanent
2.	Purchase Contracts/Invoices/Challans etc. pertaining to projects.	8 years from the end of the financial year.

G. Correspondence and Internal Memo		
Sl. No.	Record Type	Preservation period
1.	Those pertaining to non-routine matters or having significant lasting consequences.	8 years
2.	Miscellaneous Correspondence and memoranda pertaining to routine matters e.g. Routine letters, notes that require no acknowledgement or follow-up such as inter office memo, letters for transmittal and plans for Meetings; Letters of general enquiry and replies that complete cycle of correspondence; Other letters of inconsequential subject matter or that definitely close correspondence to which no further reference will be necessary.	2 years
3.	Drafts and preliminary versions of documents superseded by work paper and other transitory information	As long as it remains relevant
4.	Any other Document relating to the business of the Company	2 years or as long as it remains current.

H. Personnel Records		
Sl. No.	Record Type	Preservation period
1.	Documents relating to Payroll, Salary history, Bonus, Performance appraisals and Gratuity.	8 years
2.	Statutory Registers/Records/Returns	8 years
3.	Time office Records and Leave Cards	8 years
4.	Unclaimed Wages Records	8 years
5.	Miscellaneous / Employees Information Records	3 years after separation.

I. Information Technology		
Sl. No.	Record Type	Preservation period
1.	Documents relating to procurement of IT hardware, software and licenses etc	8 years
2.	Operations and user manual	
3.	Licenses and information security	Till 2 years after expiry or 8 years whichever is later
4.	Inventory of backup data	8 years
5.	Server logs	
6.	Disaster Recovery site logs	
7.	Electronic Mail	Permanent
	All E-mails from internal and external sources that are important and have significant impact and lasting consequences. All E-mails from internal and external sources that are not important and have no significant impact and lasting consequences.	2 years
8.	Web page files	To be retained for a period of 5 years as specified in the Listing Regulations. To be archived by the IT. Department with the support of the service provider for a period of 3years after the initial period of five years of live page.

Where the preservation period of Documents is not included in the above identified categories, such period shall be determined by the application of the general guidelines affecting Document preservation identified in this Policy, as well as any other pertinent factors.

Any document not included above, should be maintained for a minimum period legally required and in other cases as determined by the respective HOD or Function Head in writing.