

PATANJALI FOODS LIMITED
(Formerly known as Ruchi Soya Industries Limited)

**POLICY FOR PRESERVATION OF DOCUMENTS & ARCHIVAL OF
DOCUMENTS [PERTAINING TO EVENTS/INFORMATION DISCLOSED
TO THE STOCK EXCHANGE] ON THE WEBSITE.**

(Approved by the Board of Directors at their meeting held on August 11, 2023)



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**Policy for preservation of documents & Archival of documents [pertaining to
events/information disclosed to the stock exchange] on the website.**

1. Preface

- 1.1. Patanjali Foods Limited (the “**Company**”) due to various legal, regulatory, and statutory requirements as apply from time to time, is required to comply with the terms of record keeping, record retention, and the deletion of obsolete records. The records must be kept in accordance with all applicable Acts, Rules, Regulations, and Guidelines, as well as the retention periods specified in those Acts, Rules, Regulations, and Guidelines.
- 1.2. Regulation 9 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), provides that:
- a) The listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows-
- documents whose preservation shall be permanent in nature;
 - documents with a preservation period of not less than eight years after completion of the relevant transactions:
- Provided that the listed entity may keep documents specified in above clauses in electronic mode.
- 1.3. Regulation 30(8) of Listing Regulations provides that 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.
- 1.4. Pursuant to aforesaid regulations, the Company has a strategic objective of ensuring that significant documents as specified in this Policy are safeguarded and preserved to ensure the longevity of such documents.
- 1.5. Therefore, to ensure compliance with the aforesaid Regulations, the Company hereby frames this Policy for Preservation of Documents & Archival of Documents pertaining to events/information disclosed to the stock exchanges on the website of the Company.



I. POLICY FOR PRESERVATION OF DOCUMENTS

[Framed under Regulation 9 of Chapter III of Listing Regulations]

2. Definitions:

Unless the context otherwise requires, the following words, expressions and derivations therefrom shall have the meaning assigned to them as under:-

- 2.1 “**Administrator**” means the Managing Director of the Company for the purposes of this Policy.
- 2.2 “**Applicable Law**” means any Law, Rules, Circulars, Guidelines or Standards issued by the Central Government, Securities & Exchange Board of India, Ministry of Corporate Affairs, The Institute of Company Secretaries of India or any other statutory/regulatory authorities, in which the preservation of the Documents is prescribed as applicable to the Company.
- 2.3 “**Board of Directors**” or “**Board**” shall mean the Board of Directors of the Company.
- 2.4 “**Company**” means Patanjali Foods Limited.
- 2.5 “**The Act**” means the Companies Act, 2013.
- 2.6 “**Documents**” refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers, and or any other record, required under or in order to comply with the requirements of 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.
- 2.7 “**Electronic Record(s)**” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
- 2.8 “**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.
- 2.9 “**Listing Regulations**” means Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015.
- 2.10 “**Maintenance**” means keeping Documents, either physically or in Electronic Form.
- 2.11 “**Preservation**” means to keep in good order and to prevent them from being altered, damaged, or destroyed.
- 2.12 “**SEBI**” shall mean the Securities and Exchange Board of India.

Words and expressions used in this Policy but not defined shall have the meaning as given in the Act, Listing Regulations, or any other cognate statute.



3. Purpose and Scope:

- 3.1 The purpose of this document is to present a high-level policy statement for the Company regarding preservation of its documents in accordance with all the statutory and regulatory provisions applicable to the Company including the Act and the Listing Regulations.
- 3.2 This policy would contain guidelines on how to identify documents that need to be preserved, how long certain documents should be retained, and how and when those documents should be disposed of if no longer needed pursuant to the applicable statutory and regulatory provisions.

4. Classification of Documents to be preserved/retained:

- 4.1 The Board of Directors has classified the documents to be retained and preserved in two categories which are mentioned below:
- 1) Documents whose preservation shall be permanent in nature –
 - as prescribed under the Act & Rules made thereunder.
 - 2) Documents with a preservation period of not less than 8 years after completion of relevant transactions-
 - as prescribed under the Act & Rules made thereunder.
- 4.2 Income Tax, Sales Tax, Goods and Service Tax, Central Excise, and Service Tax related documents, i.e., Assessment Orders, Tax Bills, Receipts, Statements, Returns, Notices, etc. shall be preserved for a period of 8 years as required under the applicable laws.
- 4.3 The respective Functional Heads to ensure safe record keeping and compliance of the applicable laws. In addition to the above-stated laws, the Company shall preserve and maintain all of its records and documents for a period of eight years or permanently in accordance with applicable law.

5. Periodical Review of the Policy by the Board of Directors:

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

6. Modes of preservation:

- 6.1 The Documents may be preserved in-
- (i) Physical form or
 - (ii) Electronic Form.
- 6.2 The employee of the Company required to preserve the Document shall be an Authorised Person who is generally expected to observe the compliance of requirements of Applicable Law.
- 6.3 The preservation of Documents should be such to ensure that there is no tampering, alteration, destruction, or anything which endangers the content, authenticity, utility, or accessibility of the Documents.
- 6.4 The preserved Documents must be accessible at all reasonable times. Access may be controlled by Authorized Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.



7. Custody of Documents:

Subject to the applicable laws, the custody of the Documents shall be with the authorised person. Where the authorised person tenders his resignation or is transferred from one place to another, such person shall hand over all the Documents, locks, keys, access, controls or passwords, or such other Documents and devices in his possession under this Policy. The Board may authorize such other person as it may deem fit.

8. Suspension of Record Disposal in the event of Litigation or Claims

In case the Company is served with any notice for request of documents or a governmental investigation or audit concerning the Company or commencement of any litigation against /by the Company, then disposal of documents shall be suspended until such time as the Administrator may deem fit and the Administrator may take due advice from the legal counsel in this regard. Such documents shall be preserved till such time the matter is settled or resolved or disposed of. The Administrator shall immediately inform all Employees of the Company for suspension of further disposal of Documents.

9. Register of Documents destroyed

The Company shall maintain a register in the form set out in the *Annexure A* enclosed hereto wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Company Secretary or such other persons as may be authorized by the Board for the purpose.

10. Interpretation

Any ambiguities, interpretative issues, difficulties will be resolved by the Board of Directors of the Company in line with the broad intent of this Policy read with the applicable provisions of the Act and Listing Regulations.

11. Severability

This Policy along with Annexure constitutes the entire document in relation to its subject matter. In the event that any term, condition, or provision of this Policy is being held to be in violation of any applicable law, statute, or regulation, the same shall be severable from the rest of this Policy and shall be of no force and effect, and this Policy shall remain in full force and effect as if such term, condition or provision had not originally been contained in this Policy.

12. Amendment

In case of any subsequent changes in the Act or Listing Regulations which make any of the provisions in the Policy inconsistent with the Act or Listing Regulations, the provisions of the Act or Listing Regulations would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law.



**II. ARCHIVAL OF DOCUMENTS [PERTAINING TO EVENTS OR INFORMATION DISCLOSED
TO STOCK EXCHANGE] IN WEBSITE**

*[Framed under Regulation 30 of Chapter IV of Securities and Exchange Board of India (Listing
Obligations & Disclosure Requirements) Regulations, 2015]*

The Company shall disclose on its website all such events or information which have been disclosed to stock exchange(s) under Regulation 30 of Chapter IV of Listing Regulations and such disclosures shall be hosted on the website of the Company for a minimum period of 5 (Five) years.

The Company shall disseminate the information specified in Regulation 46 of Chapter IV of the Listing Regulations on its website and update them in accordance with applicable law.



ANNEXURE A

REGISTER OF DOCUMENTS DESTROYED

Sr. No.	Section/Rules	Description of document destroyed	Time upto which document was preserved	Date of Destruction	Mode of destruction	Initials of Company Secretary or other Authorized Person

