



# **RETENTION OF DOCUMENTS AND ARCHIVAL POLICY**

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## 1. PREAMBLE

This Policy on Retention of Documents and Archival Policy (hereinafter referred to as the "Policy") is framed in accordance with applicable provisions of the Companies Act, 2013, the rules made thereunder, and other applicable laws, to ensure proper maintenance, security, and disposal of records of Delta Galaxy Engineering Services Limited (hereinafter referred to as the "Company"). This Policy intends to provide a framework for effective and efficient management of records, both physical and electronic.

## 2. OBJECTIVE

The objective of this Policy is to:

- Ensure the proper retention and archival of documents and records as per applicable statutory requirements;
- Provide clarity on the duration for which documents should be retained;
- Mitigate risks associated with loss of vital records;
- Facilitate organized, secure, and legally compliant archival and destruction of records.

## 3. DEFINITIONS

- **"Board"** means the Board of Directors of the Company.
- **"Document(s)"** includes all papers, records, files, registers, books, forms, correspondence, whether in physical or electronic form, created or received by the Company.
- **"Archival"** means the process of preserving documents for long-term storage in a secure manner.
- **"Retention"** refers to the maintenance of documents for a specific period as per legal, regulatory, or business requirements.

## 4. SCOPE

This Policy applies to all departments, business units, and employees of the Company who are responsible for maintaining, managing, or handling documents and records of the Company.

## 5. RETENTION OF DOCUMENTS

The Company shall classify its documents into the following categories:

### 5.1. Statutory Documents (Minimum 8 years or more)

Type of Document	Retention Period	Legal Reference
Books of Accounts	8 years from the end of the financial year	Section 128 of Companies Act, 2013
Tax records, TDS, GST returns	8 years	Income Tax Act, 1961; GST Act
Annual Return and Board Meeting Minutes	Permanently	Section 118, 92 of Companies Act, 2013
Statutory Registers under Companies Act	Permanently	Companies Act, 2013
Financial Statements and Audit Reports	8 years or more	Companies Act, 2013 / Income Tax Act

### 5.2. Legal and Regulatory Records

Type of Document	Retention Period	Remarks
Legal cases & contracts	Till 3 years after closure of matter	Subject to limitation laws
MOA, AOA, Incorporation Certificates	Permanently	Company constitution documents

### 5.3. HR and Employment Records

Type of Document	Retention Period
Employee personnel files	8 years after separation
Payroll and salary data	8 years

Statutory returns under Labour Laws As per specific Act

### 5.4. Operational Records

Type of Document	Retention Period
Vendor contracts	Till 3 years post expiration
Project files	Till 5 years post completion

## 6. ARCHIVAL POLICY

### 6.1. Manner of Archival

- Records may be archived physically in secure storage units or electronically in servers/cloud-based platforms with restricted access.
- Archived electronic documents shall be stored in readable and non-alterable formats (e.g., PDF, scanned copies).
- The archival shall ensure the integrity, confidentiality, and accessibility of documents.

### 6.2. Archival Period

- Permanent Records:** To be preserved indefinitely.
- Time-bound Records:** To be archived for the prescribed duration and then destroyed upon expiry of the retention period.

### 6.3. Period of Hosting on Website / Web Portal

- Documents, disclosures, and information required to be hosted on the website of the Company pursuant to the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, shall be hosted for a **minimum period of five (5) years** from the date of posting, unless a longer period is prescribed under applicable laws.
- After completion of the mandatory hosting period on the website, such documents shall be:
  - Removed from the website; and
  - Archived in accordance with this Policy.
- Documents required to be preserved permanently under applicable laws shall continue to remain hosted on the website or be archived, as may be decided by the Board of Directors.
- The Compliance Officer shall be responsible for ensuring timely hosting, removal, and archival of disclosures in compliance with regulatory requirements.

## 7. DESTRUCTION OF DOCUMENTS

- After the expiration of the prescribed retention period, documents shall be destroyed in a secure and confidential manner.
- The destruction must be approved by the concerned department head and recorded with date and method of destruction.
- No document shall be destroyed or purged which is the subject of any ongoing or reasonably anticipated litigation, investigation, audit, or proceeding.

## 8. ROLES AND RESPONSIBILITIES

Responsible Person	Duties
Company Secretary	Ensures compliance with retention and archival requirements under the Companies Act.
Head of Departments	Maintains departmental records and ensures timely archival/destruction.
IT Department	Ensures secure electronic storage and backup of digital records.

## 9. EXCEPTION AND OVERRIDING EFFECT

In case of any inconsistency between this Policy and any other law, rules, regulations, or policy of the Company, the stricter provisions shall prevail.

## 10. REVIEW AND AMENDMENT

This Policy shall be reviewed by the Board of Directors periodically and may be amended as deemed necessary to comply with applicable laws or changes in the Company's business requirements.

## 11. COMPLIANCE AND ENFORCEMENT

Non-compliance with this Policy may result in disciplinary action, including termination of services, as per the Company's disciplinary guidelines.