TSC INDIA LIMITED

(CIN: U63040PB2003PLC026209)

(FORMERLY KNOWN AS TSC TRAVEL SERVICES LIMITED & TSC TRAVEL SERVICES PRIVATE LIMITED)

POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DOCUMENTS

Pursuant to Regulation 9 and Regulation 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Companies Act, 2013

1. INTRODUCTION

This Policy has been formulated primarily pursuant to Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**") and the applicable provisions of the Companies Act, 2013 ("**the Act**"). The Archival Policy referred to in Regulation 30(8) of the Listing Regulations forms an integral part of this Policy. This Policy is intended to ensure compliance with the Listing Regulations and the applicable provisions of the Act.

2. PURPOSE OF THE POLICY

Regulation 9 of the Listing Regulations mandates that a listed entity shall have a Board-approved policy for the preservation of documents, classifying them in at least two categories:

a) Documents whose preservation shall be permanent in nature; and

b) Documents with a preservation period of not less than eight years after completion of the relevant transactions.

Documents specified in categories (a) and (b) above may be maintained in electronic form.

Regulation 30(8) of the Listing Regulations further requires an archival policy, pursuant to which all events or information disclosed to stock exchange(s) under Regulation 30 shall be hosted on the Company's website for a minimum period of five years, and thereafter in accordance with the archival policy of the Company as disclosed on its website.

In addition, certain documents are required to be preserved permanently or for a specified period under the applicable provisions of the Companies Act, 2013.

This Policy has accordingly been framed with particular regard to the requirements of the Listing Regulations and the provisions of the Companies Act, 2013.

3. POLICY

3.1 Preservation of Documents

A. Preservation of Documents — Companies Act, 2013 and Listing Regulations

1. Documents whose preservation shall be permanent in nature:

All documents required to be preserved permanently under the provisions of any applicable Act, Rules, Regulations, Guidelines, Circulars or Notifications, as amended from time to time, shall be preserved on a permanent basis. A list of such documents is set out in **Annexure A** to this Policy.

2. Documents with a preservation period of not less than eight years after completion of the relevant transactions:

All documents required to be preserved under applicable law for a period of not less than eight years after completion of the relevant transactions shall be preserved accordingly. A list of such documents is set out in **Annexure B** to this Policy.

3. Documents with a preservation period other than those referred to in (2) above:

All documents required to be preserved under applicable law for a period other than those referred to in categories (1) and (2) above shall be preserved for the period required by the relevant law or regulation.

B. Documents to be Made Available on the Website

The Company shall maintain a functional website containing the following:

- Basic information about the Company;
- All information and/or documents as specified under the applicable provisions of the Companies Act, 2013;
- All information and/or documents as specified under Regulation 46(2) of the Listing Regulations;
- All information and/or documents relating to material events as required under Regulation 30 of the Listing Regulations; and
- All other information and/or documents as required under the Listing Regulations.

2. The Company shall ensure that the contents of its website are accurate and kept up to date.
3. The Company shall update any change in the content of its website within two working days of such change.
4. Information and/or documents required to be disclosed under Regulation 30 of the Listing Regulations shall be made available on the website simultaneously with disclosure to the stock exchanges.
5. Information and/or documents uploaded on the website shall be available for the current financial year and the five immediately preceding financial years.
6. Information and/or documents shall be organised under appropriate heads and sub-heads so as to be easily accessible to viewers. In particular:
   - information and/or documents may be arranged financial year-wise, with further segregation into the four quarters of each financial year; and
   - policies and information or documents of a general nature may be grouped together in one place.

3.2 Archival of Documents

Documents referred to in sub-clauses (A) and (B) of Clause 3.1 above shall be maintained and preserved in the following manner:

Documents Maintained in Physical Form

1. All documents pertaining to the current financial year and the immediately preceding financial year shall be kept readily accessible and maintained in a manner that allows easy and prompt retrieval.
2. All documents pertaining to periods prior to the immediately preceding financial year shall be maintained in good condition for at least the minimum preservation period specified in the Annexures to this Policy, and in a manner that allows easy and prompt retrieval.

Documents Maintained in Electronic Form

1. All documents pertaining to the current financial year and the immediately preceding financial year shall be maintained on the Company’s server, with backups taken at scheduled intervals. Such documents shall be maintained in a manner that allows easy and prompt retrieval.

2. Backup copies of all documents pertaining to periods prior to the immediately preceding financial year shall also be maintained on the server in good condition for at least the minimum preservation period specified in the Annexures to this Policy, and in a manner that allows easy and prompt retrieval.

Documents Made Available on the Website

Upon expiry of the period referred to in Clause 3.1(B)(5) (i.e. five financial years preceding the current financial year), the relevant information and/or documents shall be removed from the main website. A backup of such removed information and/or documents shall be maintained on the Company's server for a minimum period of three years, after which the backup may be permanently deleted from the server.

3.3 Destruction of Documents

Any document referred to in sub-clauses (A) and (B) of Clause 3.1 that is not required to be maintained and preserved permanently may be destroyed after the expiry of the applicable preservation period.

Documents and records should not be retained beyond the period necessary for their purpose. Unnecessary retention of records consumes time, space and resources. Documents referred to in Annexure B shall be preserved for at least eight years (or such additional period as the Company may determine) and may be disposed of after the expiry of the applicable preservation period, with the prior approval of the Chief Financial Officer and the Company Secretary.

The Company shall maintain a Register of Disposal of Records in the custody of the Compliance Officer, in which brief particulars of all records disposed of shall be entered. The Register shall contain the following columns:

a) Item number;

b) Brief particulars of the records disposed of;

c) Date of approval for disposal;

d) Date of disposal; and

e) Mode of destruction.

The Register of Disposal of Records shall be maintained permanently by the Company, with the assistance of the Compliance Officer, in physical or electronic form.

4. AMENDMENTS AND UPDATES

The Board of Directors may amend this Policy as and when it considers appropriate. Any or all provisions of this Policy shall be subject to revision or amendment in accordance with any rules, regulations, notifications, circulars or clarifications issued by relevant statutory or regulatory authorities from time to time. In the event of any inconsistency between this Policy and any such amendment, notification or clarification issued by a competent authority, the latter shall prevail and this Policy shall stand modified accordingly from the effective date specified therein.

ANNEXURE A

Documents / Records Whose Preservation Shall Be Permanent in Nature

Sl. No.	Documents / Records
1.	Certificate of Incorporation
2.	Memorandum and Articles of Association
3.	Agreements made by the Company with Stock Exchanges, Depositories and similar bodies
4.	Minute Books of General Meetings, Board Meetings and Committee Meetings, as required under the Companies Act, 2013
5.	Register and Index of Members, debenture-holders (if any) and other security holders (if any)
6.	Register of Contracts, as required under the Companies Act, 2013
7.	Register of Charges, as required under the Companies Act, 2013
8.	Register of Investments, as required under the Companies Act, 2013
9.	Files relating to premises, including Title Deeds and Lease Deeds of owned premises, land and buildings, and related ledgers and registers
10.	Authorisations and licences obtained from any statutory authority
11.	Policies of the Company framed under applicable laws and regulations
12.	Register of Disposal of Records
13.	Such other records as may be required to be preserved permanently under any applicable law from time to time

ANNEXURE B

Documents / Records to Be Preserved for a Minimum Period of Eight Years

Sl. No.	Documents / Records
1.	Instrument creating a charge or modification thereof (from the date of satisfaction of the charge), as required under the Companies Act, 2013
2.	Annual Returns, as required under the Companies Act, 2013
3.	Register of Deposits, as required under the Companies Act, 2013
4.	Register of Allotment (from the date of each allotment), as required under the Companies Act, 2013
5.	Annual financial statements, including: – Annual accounts; – Directors' Report; and – Auditors' Report.
6.	Books of accounts including vouchers and voucher registers, as defined under the Companies Act, 2013
7.	Income Tax Returns filed under the Income Tax Act, 1961
8.	All notices in Form MBP-1 received from Directors and KMPs, together with any amendments thereto
9.	Returns of declaration in respect of beneficial interest in any share, as required under the Companies Act, 2013
10.	Copies of newspaper advertisements and publications
11.	Compliance reports received from any statutory authority
12.	Postal ballot papers and all other papers or registers relating to postal ballot, including voting by electronic means
13.	Disclosures and returns filed under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

For TSC INDIA Limited

Managing Director