

**Policy for Preservation of Documents of Hindustan Everest Tools Limited Under Regulation 9 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015**  
**(effective from 1/12/2015)**

**I. STATUTORY MANDATE & OBJECTIVE**

The policy on preservation of documents is mandated by the provisions of Chapter III of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 to 'safeguard significant documents and preserve them to ensure durability of documents including documents in electronic form. This policy may be reviewed by Board of Directors and amendments made to comply with any requirements under any statute or regulation, from time to time.

**II. PROCESS:**

**A) Permanent Preservation:**

1. All documents filed with Ministry of Corporate Affairs.
2. All documents filed with SEBI / BSE .
3. All interim and final court orders in the matter relating to company.
4. All documents filed with Tax Authorities in Income Tax, Services Tax, VAT & similar tax authorities.
5. All permits, licenses, authorization from any statutory authorities. Audited Financial Statements.
6. Documents relating to investment in holdings /subsidiaries.
7. Any other document required to be preserved permanently under any law/statute.

**B) Preservation for 8 years:**

1. Bank, cash vouchers, payment vouchers, warrants.
2. Bank statements.

3. Purchase bills, Sales invoices, Debit / credit notes, etc. Accounting records.
4. Any documents related to correspondence with Customers.
5. Any other documents required to be preserved for 8 years under any law /statute.

C) Other Documents may be stored and preserved in physical form or electronic form, after the completion of the relevant transactions, for such period as may be required.

### III. ELECTRONIC DOCUMENTS INCLUDING EMAIL RETENTION AND BACK UP:-

1. All e-mail from internal and external sources to be deleted after they cease to be of current use.
2. Employees should keep emails related to current business issues.
3. I.T Department would archive email for 7 years on email archival server after the employees have deleted it, post which time the email will be permanently deleted.
4. Employee will not store or transfer the Company related emails on non except as necessary or appropriate with due approvals from the respective Head of Department.
5. Employees will take care not to send confidential information to outsiders.

### IV. WEB PAGE FILES:

1. All such events / information hosted on the Company's website shall be retained for a period of 5 years as specified in SEBI's LODAR Regulations, 2015.
2. After the initial period of 5 years, documents / information (except documents of permanent nature) shall be archived by the IT Department for a further period of 3 years.

3. Documents of permanent nature, uploaded on the Company's website, shall be archived by the IT Department.

V. RESPONSIBILITY:

The responsibility for preservation of the documents will be on the concerned department heads. Head - IT will be responsible for all the documents preserved in electronic mode.

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