

APL APOLLO TUBES LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

**[Pursuant to Regulation 9 of the Securities
and Exchange Board of India (Listing
Obligations and Disclosure Requirements)
Regulations, 2015]**

1. Preamble

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) requires every listed Company to formulate policy for preservation of Documents/Records maintained by the Company either in Physical Mode or Electronic Mode (hereinafter referred to as “the Documents”).

The purpose of this Policy is to ensure that all necessary documents of the Company are adequately protected and maintained/preserved as per the statutory and regulatory requirements. Further, documents of the Company which are no longer needed may be destroyed after following due process in this regard.

2. Definitions

Unless the context otherwise requires, the words, terms, expressions and derivations used in this Policy shall have the meaning given in the Listing Regulations, Companies Act, 2013 or any other Act(s), Rules and Regulations mentioned in this Policy:

- (a) **“Board of Directors”** or **“Board”** means the Board of Directors of APL Apollo Tubes Limited (including duly authorized Committee thereof), as constituted from time to time.
- (b) **“Company”** means APL Apollo Tubes Limited.
- (c) **“Act”** means Companies Act, 2013 and rules made thereunder.
- (d) **“Policy”** means Policy on Preservation of Documents of the Company.

3. Scope

This Policy covers preservation of documents maintained by the Company under the Listing Agreement entered into with the Stock Exchanges on which the securities of the Company are listed, SEBI ICDR Regulations, SEBI (Prohibition of Insider Trading) Regulations, 2015, SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, Companies Act, 1956/2013, Secretarial Standards and any other Law/Rule/Regulations, as applicable to the Company, for the time being in force.

4. Preservation Period

Based on the various provisions contained under the Companies Act, Listing Regulations and other applicable laws/rules/regulations of the Statutory Authorities, the Company has classified its various documents in the following two broad categories:

- (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.

4.1 Documents to be preserved permanently includes:

Sl. No	Particulars	Provisions in law, if any
1	Register of loans, guarantee, security and acquisition made by the Company.	Section 186 of the Act, read with rule 12(3) of the Companies (Meeting of Board and its Powers) Rules 2014
2	Register of investments not held in the name of the Company.	Section 187 of the Act, read with rule 14(3) of the Companies (Meeting of Board and its Powers) Rules 2014
3	Register of contracts with Related Party and Contracts with Bodies etc. in which Directors are interested.	Section 189 of the Act, read with rule 16(3) of the Companies (Meeting of Board and its Powers) Rules 2014
4	Register of Charges.	Section 85 of the Act, read with rule 10(4) of the Companies (Registration of Charges) Rules, 2014
5	Register of Members including an index of the names and Foreign Register of Members.	Section 88 of the Act, read with rule 15(1) of the Companies (Management and Administration) Rules, 2014
6	Register of Renewed and Duplicate Share Certificates.	Section 46 of the Act, read with rule 6(3)(b) of the Companies (Share Capital and Debentures) Rules, 2014
7	Minutes of the General Meetings.	Section 118 of the Act, read with rule 25(1)(e) of the Companies (Management and Administration) Rules, 2014
8	Minutes of the Board and/or Committee Meetings.	Section 118 of the Act, read with rule 25(1)(f) of the Companies (Management and Administration) Rules, 2014

4.2 Documents to be preserved for not less than 8 years after completion of the relevant transactions includes:

Sl. No	Particulars	Provisions in Law, if any
1	Books of Accounts including vouchers relevant to any entry in such Books of Accounts.	Section 128(5) of the Act.
2	Disclosures/Notices by a Director of his interest.	Section 184 of the Act, read with rule 9(3) of the Companies (Meeting of Board and its Powers) Rules 2014
3	Register of Deposits accepted or renewed, if any.	Section 73 of the Act, read with rule 14(3) of the Companies (Acceptance of Deposits) Rules, 2014
4	Instrument creating charge or modification from the date of creation/satisfaction of charge by the Company	Section 78 of the Act, read with rule 10(4) of the Companies (Registration of Charges) Rules, 2014
5	Register of Debenture Holders including an Index of the names and the Foreign Register	Section 88 of the Act, read with rule 15(2) of the Companies (Management

	of Debenture Holders, from the date of redemption of such debentures	and Administration) Rules, 2014
6	Annual return and copies of all certificates and documents required to be annexed thereto, from the date of filing of the same with the concerned Registrar of Companies	Section 92 of the Act, read with rule 15 (3) the Companies (Management and Administration) Rules, 2014
7	Attendance Register of the Board and its Committee Meetings.	Clause 4.1.7 of Secretarial Standard on Meetings of the Board of Directors (SS-1)
8	Copies of Notices, Agenda, Notes on Agenda and other related papers.	Clause 8.2 of Secretarial Standard on Meetings of the Board of Directors (SS-1).
9	Office copies of Notices, Scrutiniser's report, and related papers.	Clause 18.2 of Secretarial Standard on General Meetings (SS-2).
10	Register of Directors and Key Managerial Personnel and their shareholding	Section 2(12), 170 and 128(1)&(5) of the Act read with rule 17 of the Companies (Meeting of Board and its Powers) Rules 2014.
11	Changes to the Memorandum of Association & Articles of Association, if any.	Section 2(12) and 128(1)&(5) of the Act.
12	Legal Documents	Section 2(12) and 128(1)&(5) of the Act.
13	Press Releases/Public filings made or Disclosures/correspondence made/received or any clarification given by the Company, from time to time.	Section 2(12) and 128(1)&(5) of the Act.
14	Records pertaining to Income Tax, Excise, Service Tax, Customs, Sales tax, Trade Tax, Employment & Personal Records, Marketing and Sales related Documents, Intellectual Property and Trade Secrets and records pertaining to any other applicable laws on the Company	Shall be preserved in accordance with such relevant laws as applicable or 8 years as per Section 2(12) and 128(1)&(5) of the Act., whichever is later.

5. Mode of Maintenance

The Company shall maintain the records either in physical or electronic mode as per the applicable law, rules and regulations with this regard.

All the records shall be maintained as per the prescribed formats, if any, as mended form time to time under the various rules and regulations.

6. Disposal and Destruction of records

After the expiry of the statutory retention period, the preserved documents may be destroyed.

7. Power to amend the Policy

The Policy may be amended from time to time by the Board.