

**POLICY FOR
PRESERVATION AND RETRIEVAL
OF
DOCUMENTS AND RECORDS/ARCHIVAL POLICY**

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1. INTRODUCTION

In pursuance of provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (“Listing Regulations”), Campus Activewear Limited (hereinafter the Company) is required to formulate and adopt a policy for preservation of documents and archival.

Accordingly, this “**Policy for Preservation and Retrieval of Documents and Records/ Archival Policy**” is adopted by Board of Directors in their meeting held on 18.04.2022.

2. OBJECTIVE

The objective of this Policy is to ensure that Company’s documents and records will remain authentic and accessible in the future to anyone who needs them.

The purpose of this policy is to state the principles that guide the care and preservation of Documents. It concerns all materials in all formats including digital records. This policy provides a comprehensive framework for decision making in respect to preservation of documents and for the development of procedures. The Policy establishes guidelines for management, retention, preservation, archival and destruction of Documents, both in physical form and electronic form, by the Company.

3. DEFINITIONS

The following terms are used in this Policy with the meaning specified:

- 3.1. “Act” means the Companies Act, 2013 or any statutory modification or re-enactment thereof and includes any Rules and Regulations framed thereunder.
- 3.2. “Articles” means the Articles of Association of a company, as originally framed or as altered from time to time, including, where they apply, the Regulations contained in the Tables in Schedule I to the Act.
- 3.3. “Board” means the Board of Directors of a company.
- 3.4. “Committee” means a committee of the Board.
- 3.5. “Documents” refers to all corporate records which include papers, files, registers, writings, memos, requisitions, manuscripts, correspondences, agreements, contracts, deeds, licenses, opinions, advertisements, circulars, summons, notices, judgments, orders, forms, approvals, certificates, plans, minutes, indices and/or any other record(s), generated, issued, received or sent by the Company in the course of its business either in physical form or in Electronic Form and does not include multiple or identical copies.
- 3.6. “Entry” includes correction thereof.
- 3.7. “Listing Regulations” means the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 or any statutory modification.
- 3.8. “Maintenance” means keeping registers and records, either physically or in electronic mode as may be permitted under any law for the time being in force and includes the making of appropriate entries therein, the authentication of such entries and the preservation of such registers and records.
- 3.9. “Preservation” means to keep in good order; to prevent from being damaged or destroyed, from fire or otherwise.

3.10. "Record" means a documentary evidence of past events or transactions.

3.11. "Register" means a register maintained under the Act or the SEBI Act and includes registers referred to in Secretarial Standard.

3.12. "SEBI Act" means the Securities and Exchange Board of India Act, 1992 (15 of 1992) or any statutory modification or re-enactment thereof and includes any rules, regulations and guidelines framed thereunder.

Words and expressions used herein but not defined shall have the meaning respectively assigned to them under the Act, unless otherwise stated.

4. Documents and their preservation period

a. Documents whose preservation shall be permanent in nature:

- i. All Documents as may be required under the Applicable Laws, namely but not limited to certificate of incorporation, memorandum and articles of association, permanent account number, tax deduction account number, tax registration certificates, licences, court orders or orders by any other regulatory authority, awards, patents, trademarks, copyrights shall be preserved permanently.
- ii. All statutory records and registers that are required to be maintained permanently under the provisions of the Companies Act, 2013 including Annual Financial Statements with Statutory Auditors Report and Annual Reports.
- iii. Minutes of the Board Meetings, Board Committee Meetings, General Meetings of Members etc. shall be retained in perpetuity in the Company's minute book.
- iv. Documents relating to any property of the Company, property tax, delegation of powers, all policies / policy guidelines of the Company framed under various regulations shall be retained perpetually.

b. Documents where preservation period is at least eight years after completion of the relevant transactions/periods.

The following documents shall be maintained and preserved for a term not less than eight years after completion of the relevant transactions. All modifications, amendments, additions, deletions to the said documents shall also be preserved for a term of not less than eight years.

- (a) Documents / Disclosures/ information furnished to the Registrar of Companies in compliance with the Companies Act, 2013 and to the Stock Exchanges including information submitted in compliance of Listing Regulations, as amended from time to time, shall be preserved for a minimum period of eight years from the end of the financial year in which the Document / information is furnished.
- (b) Books of Accounts shall be preserved for a minimum period of eight years from the end of the financial year to which it relates.
- (c) Copies of Annual Returns including copies of all certificates and documents required to be annexed thereto, shall be preserved for a minimum period of eight years from the end of the financial year.

- (d) Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the "Secretarial Standard-I on Meetings of Board of Directors" issued by the Institute of Company Secretaries of India.
- (e) Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the "Secretarial Standard-2 on General Meetings" issued by the Institute of Company Secretaries of India.
- (f) Attendance Register for Board Meeting and recording of attendance of Meetings through Electronic Mode for eight financial years and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the "Secretarial Standard-1 on Meetings of Board of Directors" issued by the Institute of Company Secretaries of India.
- (g) Instrument creating or modifying a charge shall be maintained for a period of eight years from the date of satisfaction of charge.
- (h) Any other notices, document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transactions under the Companies Act, 2013 and/or Listing Regulations.
- (i) Various agreements that may be entered into by the Company from time to time, including related Documents to be preserved for a minimum period of eight years from the completion of the relevant contract unless otherwise required for the purpose of litigation, investigation etc., subject to Applicable Laws.
- (j) Secretarial Audit Reports, Cost Audit Reports and Internal Audit Reports and other audit reports should be maintained for a period of eight years, subject to respective applicable laws.

c. Documents with preservation period specified by statutory authorities under applicable law

The documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved under any applicable law shall be preserved for a stipulated period of time as per the circulars issued in this respect from time to time or as per the applicable statutory / regulatory provisions in this regard.

5. RESPONSIBILITY

Respective Departmental Heads shall be the Custodians for relevant records. Further there will be a documented hand-over of Custodianship for long-term absence due to leave or change of Departmental Head (with hand-over confirmed in the take-over letter).

In accordance with prescribed law, regulation that a particular document can be destroyed only after taking approval of the Board of Directors, such document shall be destroyed only after taking approval of the Board of Directors.

6. COMPLIANCES

The Company shall comply with the requirements of Listing Regulations amended from time to time and Companies Act, 2013, in respect of each of its Documents/Record/Statutory registers and other papers identified in terms of this Policy. In addition, the policy will also extend to keeping the records in electronic mode.

7. ARCHIVAL POLICY

- 7.1 As prescribed under Regulation 30(8) of the Listing Regulations, the Company shall disclose on its website all such events or information which are disclosed to stock exchange(s) under Listing Regulations, and such disclosures shall be hosted on the website of the Company for a minimum period of five years.
- 7.2 The contents with respect to the events or information as disclosed under Regulation 30(8) of the Listing Regulations would be moved to an archival folder, located on the website of the Company, after a period of five years from the date on which such announcements / disclosures were made.
- 7.3 The archived Documents will be available in the archival folder for a period of one year, post which they shall be removed from the website of the Company. However a log of such disclosures be maintained for a period of two years.

8. AMENDMENT

This Policy can be amended, modified, revised or abrogated by the Board of Directors of the Company from time to time.
