

**IRCTC****INDIAN RAILWAY CATERING AND TOURISM CORPORATION LIMITED**

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POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS

{Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015}

1. Introduction

Securities and Exchange Board of India (“SEBI”), vide its Notification dated September 2, 2015, has issued SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “SEBI Regulations”) which mandates listed entities to formulate a policy for Preservation of Documents of the Company.

Accordingly, the policy for Preservation of Documents has been framed by based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “Listing Regulations”) and Companies Act, 2013. Archival Policy as referred to in Regulation 30 (8) of the Listing Regulations forms part of this Policy. This policy is intended to ensure compliance particularly with the Listing Regulations and the applicable provisions of Companies Act, 2013.

2. Definitions

Term	Definition
“Act”	means Companies Act, 2013 including the rules framed there under as amended from time to time.
“SEBI Regulations”	means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force.

“Applicable Laws”	means the Companies Act, 2013 and Rules made thereunder, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; as amended from time to time and such other act, rules or regulations.
“Company ”	means “Indian Railway Catering and Tourism Corporation Limited”
“Board ”	means the collective body of the Directors of the Company.
“Chairman”	means the Chairman of the Board of Directors of the Company.
“Director”	means a Director appointed to the Board of a Company.
“Compliance Officer”	means the Compliance Officer of the Company appointed by the Board of Directors pursuant to the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015.
“CMD”	means Chairman & Managing Director of the Company.
“ Policy ”	means policy for preservation and archival of documents.

3. Effective Date

This Policy shall be effective from 21st August, 2019

4. Applicability

This Policy shall be applicable to all documents of **Indian Railway Catering and Tourism Corporation Limited (“IRCTC” or “Company”)** maintained at the Registered Office including Corporate Office, Units, Project Office, Zonal and Area Offices etc., which are required to be maintained as per the statutory requirements of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5. Purpose of the Policy

Regulation 9 of the Listing Regulations mandates that a listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows-

- a. Documents whose preservation shall be permanent in nature;
- b. Documents with a preservation period of not less than eight years after completion of the relevant transactions.

Provided that the Company may keep documents specified in clauses (a) and (b) in electronic mode.

Further Regulation 30 (8) of the Listing Regulations also refers to an archival policy as per which all events or information which has been disclosed to stock exchange(s) under regulation 30 shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the company, as disclosed on its website.

Besides the above, as per applicable provisions of Companies Act, 2013 certain documents must be preserved permanently or up to a certain prescribed time.

Accordingly, this policy has been framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

6. Administration

The Compliance Officer of the Company (“Herein after known as “Authorized person”) shall be in-charge of administration of this Policy and the implementation process and procedures.

7. Policy

7.1 Preservation of documents

(A) Preservation of Documents with specific reference to the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. Documents whose preservation shall be permanent in nature:

All those documents which are required to be preserved permanently in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. as may be applicable on the Company from time-to-time shall be preserved permanently. Details of documents whose preservation shall be permanent in nature is listed in **Annexure–A**.

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

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. for a period of not less than eight years after completion of the relevant transactions shall be preserved accordingly. Details of documents with

preservation period of not less than eight years after completion of the relevant transactions are listed in **Annexure–B**.

3. Documents with preservation period other than those mentioned in (2) above:

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. for a preservation period of other than those mentioned in 1 & 2 above shall be preserved accordingly.

(B) Documents to be made available on the website of the Company as required by the Companies Act, 2013 and the Listing Regulations

The Company shall maintain a functional website and disseminate the following information under a separate section containing

- the basic information about the Company,
- all Information and/or documents as specified in the applicable provisions of Companies Act, 2013,
- all Information and/or documents as specified in Regulation 46 (2) of the Listing Regulations,
- all Information and/or documents as mentioned in Regulation 30 of the Listing Regulations on Material Events,
- all other Information and/or documents as required under Listing Regulations,
- all credit ratings obtained by the Company for all its outstanding instruments, updated immediately as and when there is any revision in any of the ratings.
- separate audited financial statements of each subsidiary of the listed Company in respect of a relevant financial year, uploaded at least 21 days prior to the date of the annual general meeting which has been called to inter alia consider accounts of that financial year.

1. The Company shall ensure that contents of the website are correct.
2. The Company shall update any change in the content of its website within two working days from the date of such change in content.
3. Information and/ or Documents that need to be made available under Regulation 30 of the Listing Regulations shall be made available on the website simultaneously with disclosure to Stock Exchanges.

4. The information and/or documents uploaded on the website shall be available for current financial year and for the preceding five financial years.
5. Information and/ or Documents shall be arranged under proper heads and sub heads in such a manner that they can easily be located/ searched by the viewers, viz.
 - The information and/or documents may be arranged financial year wise with further segregation into four quarters of the financial year.
 - All policies etc. or the information/ documents of a general nature can be clubbed together at one place.

7.2 - Archival of Documents mentioned in Clause (A) & (B) of Clause 7.1

Documents mentioned in sub clause (A) & (B) of Clause 7.1 above shall be maintained/ preserved in the following manner:

Documents maintained in physical form:

1. All information and/or documents pertaining to current financial year and for one preceding financial year shall be kept handy and maintained in such a manner that their retrieval is easy and quick.
2. All documents pertaining to the period prior to one preceding financial year shall be kept in good condition at least up to the minimum period specified for their maintenance / preservation in Annexures attached hereto. The said records be also maintained in such a manner that their retrieval is easy and quick.

Documents maintained in electronic form:

1. All documents pertaining to current financial year and for one preceding financial year shall be maintained on server and backup be maintained on scheduled time and day. The documents shall be maintained in such a manner that their retrieval is easy and quick.
2. Back up of all documents pertaining to the period prior to one preceding financial year shall also be maintained on server, in good condition at least up to the minimum period specified for their maintenance / preservation. The said records be also maintained in such a manner that their retrieval is easy and quick.

Documents made available on the website of the company:

After the expiry of time mentioned in Clause 7.1 (B) (5) of this policy (i.e. five financial years preceding the current financial year), the information and/or document shall be removed from the main website. The Backup of said information and/or document which is removed from the main website shall be maintained/ preserved in the server for a minimum period of 3 years and after expiry of this period of 3 years the backup may be permanently removed from the server.

7.3 - Destruction of documents mentioned in Sub Clause (A) & (B) of Clause 7.1 of this Policy

Any of the documents mentioned in sub clause (A) & (B) of clause 7.1 of this policy, which are not required to be maintained and preserved permanently shall be destroyed.

If documents / records should not be kept longer than is necessary and should be disposed of at the right time as unnecessary retention of records consumes time, space and equipment use. The documents / records referred to in Annexure B shall be preserved for at least 8 years (or additional period decided by the Company) may be disposed of after the expiry of the periods of their preservation, after the approval of the Chief Financial Officer and Company Secretary of the Company.

The Company shall maintain a register of disposal of records in the custody of the Compliance Officer of the Company, wherein the brief particulars of the records disposed of shall be entered.

The register of disposal of records shall contain the following columns:

- a) Item Number;
- b) Brief Particulars of the records disposed of;
- c) Date of approval for disposal of records;
- d) Date of disposal; and
- e) Mode of destruction

This register of disposal of records shall be maintained permanently by the Company with the assistance of the Compliance Officer either in physical or electronic form.

8. Amendments and updates

The Board of Directors of the Company can amend this Policy, as and when deemed fit. Any or all provisions of this Policy would be subject to revision / amendment in accordance with the Rules, Regulations, Notifications etc. on the subject as may be issued by relevant statutory authorities, from time to time. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities are not consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this

Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

9. Email Policy

All electronic communication systems as well as communications and stored information transmitted, received or contained on the company's information systems are the property of the company. Employees using this equipment for personal purposes do so at their own risk. Employees should have no expectations of privacy in connection with the use of company equipment or with the transmission, receipt or storage of information using company's equipment.

Authorized person may access communications and stored information at any time without notice or consent.

Employees should avoid using company email for personal purposes. Personal emails should be deleted as soon as possible.

Emails relating to audit work papers and financial controls should be retained for at least 8 years.

All emails to the company's officers or audit committee relating to complaints on auditing, accounting, internal controls or frauds should be retained permanently.

Any message exchanged between the company and the third parties (such as consultants and auditors) should be archived, regardless of their content. Instant messages have the same status as e-mails and should be treated identically.

10. Disclosure

The Company shall disclose this Policy on its website and a web link thereto shall be provided in the Annual Report.

11. Compliance

Failure to comply with this policy may result in disciplinary action. Questions about this policy should be referred to the office of the authorized person who is in charge of administering, enforcing and updating this policy.

Annexure - A

Documents / Record 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, etc.
4	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
5	Register and Index of Members, debenture-holders, if any or other security holders, if any
6	Register of Contracts as per Companies Act, 2013
7	Register of Charges as per Companies Act, 2013
8	Register of Investments as per Companies Act, 2013
9	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
10	Authorization / licenses obtained from any statutory authority
11	Policies of the Company framed under various regulations
12	Register of disposal of records
13	Such other records as may be required under any law from time to time

Annexure - B

Documents / Record to be preserved for a minimum period of eight years

Sl. No.	Documents / Records
1	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2	Annual Returns as per Companies Act, 2013
3	Register of Deposits as per Companies Act, 2013
4	Register of Allotment (from the date of each allotment) as per Companies Act, 2013
5	Annual financial statements including: - Annual accounts - Directors' report - Auditors' report
6	Books of accounts including Vouchers / Voucher register as defined under the Companies Act, 2013
7	Income Tax Returns filed under Income Tax Act, 1961
8	All notices in form MBP – 1 received from Directors and KMPs along with any amendment thereto
9	Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013
10	Copy of newspaper advertisement or publications
11	Compliance Reports received from any statutory authority
12	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means
13	Disclosure/Return filed under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
14	Structural Digital Database as maintained under SEBI (Prohibition of Insider Trading) Regulations, 2015