

ANDREW YULE & COMPANY LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

1. INTRODUCTION

In terms of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors (the "Board") of Andrew Yule & Company Limited (the "Company") has adopted the following policy for preservation of documents (the "Policy").

2. OBJECTIVE OF THE POLICY

The objective of this Policy is to classify the documents, records and registers of the Company, which are required:

- i. to be preserved permanently, and
- ii. to be preserved for a period not less than 8 years.

3. DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

The Company shall preserve the following documents/records on permanent basis:

- i. Memorandum and Articles of Association of the Company as may be amended from time to time;
- ii. Minutes of the General Meetings, Board Meetings and various Committee Meetings;
- iii. Annual Reports of the Companies;
- iv. Register of members along with Index;
- v. Register of loans, guarantee, security and acquisition made by the Company;
- vi. Register of Investments;
- vii. Register of Contracts;
- viii. Register of Charges;
- ix. Register of Renewed and Duplicate Share Certificates;
- x. Register of Directors and KMP;
- xi. Legal documents, agreements, title deeds etc.;
- xii. Any other document, certificates, statutory registers, as specified by the Board.

4. DOCUMENTS TO BE PRESERVED FOR NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTION

The following documents shall be maintained and preserved for a term not less than 8 (eight) years after completion of the relevant transactions:

- i. Documents/Information furnished to Stock Exchanges including information submitted in compliance with the Listing Regulations, as amended from time to time;
- ii. Documents/Information submitted to Registrar of Companies / Ministry of Corporate Affairs in compliance with the Companies Act, 2013 & Rules thereunder;
- iii. Signed Annual Accounts and all relevant vouchers and documents relating thereto;
- iv. Audited / Unaudited financial results and all other relevant documents;
- v. Annual Returns (copies of all certificates and documents required to be annexed thereto) as per Companies Act, 2013;

- vi. Office Copies of Notices, Agenda, Notes on Agenda, Attendance Register of Board Meetings and Board Committees and other related papers;
- vii. Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings (including AGM);
- viii. Any other document, certificates, statutory registers, as specified by the Board.

5. MODE OF PRESERVATION

The Company shall preserve these records either in physical or in electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to.

All the records shall be maintained as per the prescribed format, if any, as amended from time-to-time under various rules and regulations.

6. PRESERVATION LOCATION

The preservation location will be the concerned department. If the location is other than the concerned department, the same should be documented and kept in a file for reference purpose in the respective department. In case of critical documents which need to be preserved for very long periods or permanently, the same shall be preserved in fire proof or other such secure cabinets.

7. RESPONSIBILITY

The Heads of respective Departments of the Company shall be responsible for preservation of the documents in terms of this Policy, in respect of the areas of operations falling under the charge of each of them.

All the Key Managerial Personnel appointed by the Board of directors of the Company shall be responsible for monitoring the Policy.

8. DESTRUCTION OF DOCUMENTS

After the expiry of the statutory retention period, the preserved documents/records may be destroyed in such mode under the instructions approved by the Board of Directors/ concerned Functional Director/ Head of the Department.

This applies to both physical and electronic documents.

9. AMENDMENT TO THE POLICY

The Board shall have the power, subject to applicable laws, to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this Policy entirely with a new Policy.