

## ASTRAZENECA PHARMA INDIA LIMITED

### Policy on Preservation of Documents

#### I. Objective

In terms of the requirements under Companies Act, 2013 (the “**Act**”) as amended from time to time, read with the Rules framed thereunder and as per Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**Listing Regulations**”), the Board of Directors (the “**Board**”) of AstraZeneca Pharma India Limited (the “**Company**”) has adopted this Policy on Preservation of Documents (the “**Policy**”) at its meeting held on 2<sup>nd</sup> December 2015 for the purpose of establishing the framework needed for effective management in the Company of Documents (as that term is defined below).

This Policy requires the Company to maintain the documents either in physical form or electronic form or both as permitted under the applicable regulations, in perpetuity or for specified periods of time.

#### II. Definitions

In this policy unless the context otherwise requires

- a. “**Act**” means the Companies Act, 2013 and rules made thereunder, as amended from time to time
- b. “**Board**” or “**Board of Directors**” shall mean the Board of Directors of AstraZeneca Pharma India Limited
- c. “**Company**” means AstraZeneca Pharma India Limited
- d. “**Documents**” means those documents and records which the Company is obliged to preserve to meet the requirements of the Act and the Listing Regulations, examples of which are set out in Section IV to this Policy.
- e. “**Policy**” means AstraZeneca Pharma India Limited – Policy on Preservation =of Documents
- f. “**Listing Regulations**” shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as may be amended from time to time

Words or expressions used but not defined herein, but defined under the Act or the Listing Regulations shall have the same meaning assigned therein.

### III. Applicability

This policy is applicable to all employees handling / managing any of the following records / documents in any form (physical / electronic):

- Books of Account & Accounting Records
- Tax records
- Records to be maintained under the Companies Act, 2013 and SEBI Listing Regulations
- Other statutory records

### IV. Preservation of documents

Details of documents / records	Category	
	Permanent	Temporary
<p><b>1) Books of Account &amp; Accounting Records</b></p> <p>Records including but not limited to Accounting Data, Journal Entries, Vouchers, Purchase Orders, Invoices, supporting documents, financial statements / reports, Audit Reports etc.</p> <p>All accounting records shall be under the custody of the person heading the finance function</p>	-	8 Years
<p><b>2) Tax Records</b></p> <p>Tax records include without limitation, documents concerning tax assessment, tax filings, tax returns, proof of deductions, litigations and related correspondences pertaining to an assessment year including returns, papers, vouchers, books and other connected papers</p> <p>All tax records shall be under the custody of the person heading the taxation function.</p>	-	8 Years

<p>3) <b>Records to be maintained under the Companies Act, 2013 and SEBI Listing Regulations</b></p> <p>(a) <b>Records under Companies Act, 2013</b> viz., Statutory Registers, Minutes of Board of Directors / Committees / Shareholders, Memorandum &amp; Articles and incorporation documents including all amendments made thereto and all other company secretarial records as specified in Companies Act, 2013</p> <p>Copies of all materials provided to the Board of Directors / Committees</p> <p>(b) <b>All documents / correspondence with SEBI / Stock Exchanges</b> including the communications made to SEBI / Stock Exchanges which are hosted on the website of the Company</p>	<p>v</p> <p>-</p> <p>-</p>	<p>At least for 3 years from the relevant meeting</p> <p>At least for 5 years and thereafter as per archival policy of the Company</p>
<p>4) <b>Other statutory records:</b></p> <p>Other statutory records as required under various statutes as applicable to the Company</p>	<p>-</p>	<p>To be retained for such period, as prescribed under relevant statutes</p>

**V. Archival of Electronic Documents**

Electronic Documents shall be retained as if they were physical documents. Therefore, any electronic documents will be archived for the relevant periods of time as specified above.

**VI. Periodical review of the Policy by the Management**

The Policy shall be reviewed periodically by the Managing Director, the Chief Financial Officer and the Company Secretary and amendments effected if and when practical difficulties are encountered. They may also review the policy on document retention to comply with any local, state, central legislation that may be promulgated from time to time.

## **VII. Destruction of Documents**

Documents may only be destroyed or disposed in accordance with this Policy and any other of the Company's policies on destruction of documents, as may be in force, from time to time. In the event of any conflict between this Policy and any other policy of the Company, the provisions of this Policy shall prevail.

## **VIII. General**

Where the terms of this Policy differ from any existing or newly enacted law, rule, regulation, such law, rule, regulation will prevail over this Policy.

## **IX. Board approval**

The Policy was approved by the Board of Directors of the Company at its meeting held on 2<sup>nd</sup> December, 2015, to be effective from 1<sup>st</sup> December, 2015.