

## Policy on Preservation and Archival of Documents

### 1. PREAMBLE:

In India, regulatory framework as laid down under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires the companies to put in place policy framework for preservation and archival of documents. Accordingly, the Board of Directors have formally adopted the following written policy.

The Company considers records created or received during the normal course of business – “a *Company Asset*”. This includes all documents, regardless of whether they are electronic or hard copy. The Company manages and retains all Company records according to P&G Global Corporate Records Management Policy and P&G Global Corporate Records Retention Schedule. It is the intent of P&G to identify, retain and safeguard all records in accordance with business needs and applicable legal requirements, in an efficient and effective manner.

### 2. OBJECTIVE:

The objective of this Policy is to develop a guideline for safety, security, preservation and archival of documents, including documents which are required to be disclosed on the website of the Company to ensure compliance with the relevant laws, as may be applicable, from time to time.

### 3. DEFINITIONS

**“Board of Directors”** or **“Board”** means the Board of Directors of Procter & Gamble Health Limited (Formerly Merck Limited), as constituted from time to time.

**“Company”** means Procter & Gamble Health Limited (Formerly Merck Limited).

**“Company Record”** shall mean any record, information or data, regardless of the medium in which it is stored, related to Company business activities that is generated or received during the normal course of business

**“Policy”** means Policy on preservation and archival of documents and as may be amended from time to time.

**“Record Custodian”** shall mean any employee, vendor or business partner who creates or stores Company Records

**“SEBI Listing Regulations”** mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.

### 4. POLICY:

#### 4.1 Preservation of documents:

- a. The Company records may be preserved in physical form or electronic form;
- b. The Company records which are required to be preserved permanently by any applicable law in force, from time to time, shall be maintained and preserved permanently by the Company. An illustrative list is enumerated in Annexure 1;

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- c. The Company records enumerated in Annexure 2 shall be maintained and preserved for a period for a period of not less than eight years by the Company. However, if a longer period of retention is prescribed by the P&G global record retention schedule (as revised from time to time) or any relevant laws in force, from time to time for such records, then such records shall be maintained and preserved for such longer period;
- d. All Company records other than Annexure 1 & 2 shall be preserved as specified by relevant laws in force, from time to time, and relevant P&G global record retention schedule, as may be revised from time to time;
- e. Respective record custodians shall be responsible for compliance with this policy with respect to documents pertaining to the respective Company records in their custody;

### **4.2 Role of record custodians:**

- a. Record Custodians are required to review the records within their control at least once per year.
- b. When reviewing the records within their control, record custodians should confirm the records are accurate, authentic and trustworthy. If any records are deemed inaccurate, inauthentic, or untrustworthy, the record custodian must take steps to correct the flaw or outage.
- c. Employees who have responsibility for third-party Record Custodians must assist and hold those third-parties accountable for complying with this policy.
- d. Record Custodians who move to a new assignment or who leave the Company must ensure their records are properly transferred to a new Record Custodian.
- e. Record Custodians must retain information for legal proceedings as instructed by an Attorney or Legal Manager regardless of the retention time stated in the Annexures to this Policy or applicable laws or P&G global record retention schedule.

### **4.3 Website archival:**

- a. Company records required to be published on the website shall be hosted on the website for a minimum period of five years;
- b. After period of five years, the records shall be transferred to an "Archives" section on the website;

### **4.4 Review of policy**

This Policy shall be reviewed by the Board of Directors periodically.

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## **ANNEXURE A**

### **Illustrative list of documents to be maintained and preserved permanently**

1. Minutes of the meetings Board and Committee(s) of Directors;
2. Minutes of the General Meeting of the Shareholders;
3. Minutes of passing of resolution by Postal Ballot;
4. Memorandum and Articles of Association of the Company;
5. Register & Index of Members;
6. All other Statutory Registers under the Companies Act, 2013 and Rules thereunder;
7. Policies & Codes of conducts framed under the SEBI Listing Regulations and Companies Act, 2013 and Rules thereunder;
8. Any other document as may be required to be maintained and preserved permanently, in accordance with applicable laws, from time to time

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## **Annexure B**

### **Illustrative list of documents to be maintained and preserved for a period of at least eight years**

1. Books of accounts;
2. Annual returns;
3. Notices, agenda and supporting documents with respect to meetings of the Board & Committee of Directors;
4. Attendance registers of meetings of the Board & Committee of Directors;
5. Recording of attendance of meetings through electronic mode;
6. Disclosures of interest and other disclosures received from the Directors & Key Managerial Personnel of the Company;
7. Any other document as may be required to be maintained and preserved for a period of at least eight years, in accordance with applicable laws, from time to time