

## POLICY FOR PRESERVATION OF DOCUMENTS

The policy for preservation of documents (“Policy”) is applicable to following entities:

<b>Sr. No.</b>	<b>Name of the Company</b>
1.	L&T Finance Holdings Limited (“LTFH”)
2.	L&T Finance Limited (“LTF”)
3.	L&T Infra Credit Limited (formerly known as L&T Infra Debt Fund Limited) (“LTICL”)
4.	L&T Investment Management Limited (“LTIML”)

## INDEX

<b>Sr. No.</b>	<b>Particulars</b>	<b>Page No.</b>
1.	Background, applicability and purpose	3
2.	Time period for preservation of documents/records	3
3.	Review / Revision of Policy	4

## VERSION CONTROL

<b>Version</b>	<b>Date of adoption</b>	<b>Change Reference</b>	<b>Owner</b>	<b>Approving Authority</b>
1.	October 2015	-	Secretarial	Board of Directors
2.	October 2017	Review and consolidation in to one policy across LTFS	Secretarial	Board of Directors
3.	October 2018	Annual review and alignment with regulations	Secretarial	Board of Directors
4.	October 2019	Annual review (no change)	Secretarial	Board of Directors
5.	October 2020	Annual review (no change)	Secretarial	Board of Directors
6.	October 2021	Annual Review <ul style="list-style-type: none"> <li>• LTFH, LTF, LTICL and LTIML</li> <li>○ Standardization of the clause on review/revision in policy.</li> </ul>	Secretarial	Board of Directors

## 1. BACKGROUND, APPLICABILITY AND PURPOSE:

Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the Listing Regulations”) requires the Companies to have in place a Policy for Preservation of Documents (“Policy”) approved by its Board of Directors, classifying the documents in at-least two categories, which are as follows:

- Documents whose preservation shall be permanent in nature.
- Documents with preservation period of not less than eight years after completion of the relevant transactions.
- Provided that the listed entity may keep documents specified above in electronic mode

The said Regulation is also applicable to the companies whose designated securities, which includes specified securities, non-convertible debt securities, non-convertible redeemable preference shares, perpetual debt instrument, perpetual non-cumulative preference shares, Indian depository receipts, securitised debt instruments, units issued by mutual funds and any other securities as may be specified by SEBI.

The purpose of the Policy is to lay down the underlying basic principles governing identification and classification of documents (maintained pursuant to applicable laws/ rules/regulations) belonging to the Company for the purpose of secured retention.

## 2. TIME PERIOD FOR PRESERVATION OF DOCUMENTS/ RECORDS:

The Company needs to maintain records, either in paper or in electronic form (as permitted by relevant governing laws/ rules/ regulations), for such periods as may be prescribed from time to time by various Regulatory Authorities, details of which are given below:

<b>Type of Document/ Record</b>	<b>Minimum preservation period</b>
Minutes book, statutory registers and licenses/ certificates issued by the regulatory/ governing authorities.	Permanent.
All contracts and other records and documents, as shall be required to be maintained pursuant to the Companies Act, 2013, applicable rules/ regulations of RBI, SEBI, Prevention of Money Laundering Act, 2002 including rules thereof, Income Tax Act, 1961, internal policies and other applicable laws/ rules/ regulations (issued and amended from time to time).	As prescribed by the relevant statutes/ rules/ regulations/ internal policies.

### **3. REVIEW / REVISION OF POLICY:**

If at any point a conflict of interpretation / information between the Policy and any regulations, rules, guidelines, notification, clarifications, circulars, master circulars/ directions issued by relevant authorities ("Regulatory Provisions") arises, then interpretation of the Regulatory Provisions shall prevail.

In case of any amendment(s) and/or clarification(s) to the Regulatory Provisions, the Policy shall stand amended accordingly from the effective date specified as per the Regulatory Provisions.