POLICY FOR PRESERVATION OF DOCUMENTS

GENOMIC VALLEY BIOTECH LIMITED

Adopted on 11th Day of January 2016

Contents

Objective: The policy is framed in accordance with the requirements of the Regulation 9 of Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015.

- Systematic review, preservation, and disposal of documents.

- Ensuring compliance with various laws and regulations and eliminations of accidental destruction of records.

- Facilitating Company's operation by promoting efficiency and freeing up valuable storage space.

- Identifying ownership of the documents.

Scope: This Policy applies to all the Departments and Divisions of the Company and also applicable to documents both physical and electronic mode. This Policy has approved by Board of Directors on 11th day 2016.

Process

Sub- Process A

The details of all the documents divisions wise are mentioned in Annexure 1.

Sub-Process B

Documents that are not listed, but similar to those listed in the said schedule will be retained for prescribed length of time as per Schedule A.

Sub-Process C

Disposal of Documents:

Head of Departments should recommend the proposal for disposal of these documents to all concerned with these documents and thereafter the Company Secretary for the approval of the Board.

Responsibility / Accountability: All the Departmental Heads are responsible for adherence to this Policy and they shall submit a Certificate annually as on 31st March every year not later than 10th April to the Company Secretary, certifying that they are complying and maintaining documents in accordance with this Policy. On the basis of this Certificate, Company Secretary will submit a consolidated report to the Board at the first Board Meeting of the Financial Year.

Right for Modification / Cancellation: Board of Directors

Exceptions / Deviations: Any deviation required in the policy should be informed to the Company Secretary, who will be responsible for referring the same to the Board of Directors for further approvals.

PROCESS OWNERS: Chairman Managing Director, Chief Financial Officer and Company Secretary shall be the process owner of the policy.

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REVIEWED BY: **APPROVED BY:**

_____   **_____**
Name: Pradeep Kumar Gupta   **Name: Yogesh Agrawal**
Designation: Independent Director   **Designation: Managing Director**
Date: 11.01.2016   **Date: 11.01.2016**

A. Accounts and Finance

Ownership	Type of document	Retention Period
. C?B MD ' AANSLRQ	' AANSLRQ N?W?@JC JCBECPQ ?LB QAFCBSJCQ	$ WC?PQ
	' AANSLRQ PCACGT?@JC JCBECPQ ?LB QAFCBSJCQ	$ WC?PQ
	' LLS?J ' SBGR 7CNMPRQ ?LB , GL?LAG?J 8R?RCK CLRQ	5CPK ?LCLR
	' LLS?J ' SBGR 7CAMPBQ GLAJSBGLE UMPI N?NCPQ ?LB MRFCP BMASK CLRQ RF?R PCJ?RC RM RFC ' SBGR	$ WC?PQ
	' LLS?J 5J?LQ ?LB @SBECRQ	$ WC?PQ
	(?LI QR?RCK CLRQ ?LB A?LACJJCB AFCOSCQ	$ WC?PQ
	+K NJMWCC CVNCLQCQ PCNMPRQ	$ WC?PQ
	- CLCP?J 1CBECPQ–i (MMIQ MD ' AANSLRQ PCJ?RCB TMSAFCPQ GLAJSBGLE AMNW MD GLTMGACQ–i 5SPAF?QC @GJJQ–i)?QF PCACGNRQ–i (?LI N?WK CLR TMSAFCPQ–i A?QF @MMIQ"	$ WC?PQ
	/LRCPGK , GL?LAG?J 8R?RCK CLRQ	$ WC?PQ
	3 MRCQ PCACGT?@JC JCBECPQ ?LB QAFCBSJCQ	$ WC?PQ
	/LTCQRK CLR PCAMPBQ	$ WC?PQ ?DRCP RFC Q?JC MD GLTCQRK CLR
	) PCBGR) ?PB PCAMPBQ	+ WC?PQ
	7CDSLB?@JC QCASPGRGCQ BCNMQGRQ DPMK - MTCPLK CLR BCN?PRK CLRQ	5CPK ?LCLR

B. CONTRACTS

Ownership	Type of document	Retention Period
. C?B MD RFC AMLACPLCB BCN?PRK CLRQ	' JJ AMLRP?ARQ ?LB 2 4: 'Q ?LB LCACQQ?PW QSNNMPRGLE BMASK CLRQ GLAJSBGLE ?LW NPMNMQ?J RF?R PCQSJRCB GL RFC AMLRP?AR ?LB ?JJ MRFCP QSNNMPRGTC BMASK CLR?RGML˝	' JJ) MLRP?ARQ ?LB RFCGP PCJCT?LR NPCTGMSQ TCPQGMLQ" 9FC BGQNMQ?J MD ?LW) MLRP?AR?QNCP AJ?SQC Ž" MD RFGQ 5MJGAW

C. CORPORATE SECRETARIAL

Ownership	Type of document	Retention Period
) MK N?LW8CAPCR?PW	2 CK MP?LBSK ?LB ' PRGAJCQ MD ' QQMAG?RGML˝) CPRGDGA?RC MD /LAMPNMP?RGML˝) CPRGDGA?RC MD) MK K CLACK CLR MD (SQGLCQQ) F?LEC MD 3 ?K C) CPRGDGA?RC˝ 2 GLSRCQ MD (M?PB 2 CCRGLEQ˝) MK K GRRCC 2 CCRGLEQ ?LB 8F?PCFMJBCPQ 2 CCRGLEQ ; ?PGMSQ 8R?RSRMPW 7CEGQRCPQ ?LB ' RRCLB?LAC 7CEGQRCPQ MD (M?PB MD * GPCARMPQ ?LB) MK K GRRCC 2 CCRGLEQ ' LLS?J 7CNMPRQ 8F?PCFMJBCPQ 7CAMPBQ * MASK CLRQ PCJ?RCB RM * GTGBCLB ?LB 7(/ 7CAMPBQ"	5CPK ?LCLR
	) CPRGDGA?RCQ ?LB 4 PBCPQ @W 8R?RSRMPW ' SRFMPGRW	5CPK ?LCLR

		Ł fl >C?PQ
,MPK Q SS@K GRRCB U GRF 7GEGGRP?P MD) MPK N?LNCQ * GGAJMQSPCQ SS@K GRRCB U GRF 8RMAI +VAF?LECQ		
3 MRGAC˜ ' EGLB?Q 3 MRCQ ML ' EGLB?Q ?LB MRFCP PCJ?RCB N?NCP	' QMMLE ?RRFCWPCK ?G ASPPCLR MP DMP $, GL?AGC?J >C?PQ U FGAFCT CP GGJ?RCP ?LB K ?W@C BCCRPMWWCB RFCP C?DRCP U GRF ?NNPMT ?J MD RFC (M?PB
3 MRGACQ˜ 8ACPSRGLGGQCPCPZQ 7CNMPR ?LB 7CJ?RCB N?NCPQ MD 8F?PCFMJBCPQ2 CCRGLE/	' QMMLE ?RRFCWPCK ?G ASPPCLR MP DMPQGEFR, GL?AGC?J >C?PQ U FGAFCT CP GGJ?RCP ?LB K ?W@C BCCRPMWWCB RFCP C?DRCP U GRF ?NNPMT ?J MD RFC (M?PB/

D. LEGAL FILES AND PAPERS

Ownership	Type of document	Retention Period
. C?B MD1 CE?J * CN?PRK CLR	1CE?J 2 CK MP?LB? ?LB 4 NGLGMLQ˜ GLAJSBGLE ?JJ QS@HCARK ?RRCP DGJCQ	$ WC?PQ ?DRCP AJMCC MDK ?RRCP
	1GRGE?RGML , GJCQ	Ž WC?PQ ?DRCP AJMCC MDK ?RRCP
	) MSPR4 PBCPQ	5CPK ?LCLR

E. CORPORATE SOCIAL RESPONSIBILITY

|) MK N?LW8CACRPW | 7CAMPBQ ML) 87 5PMHCARQ˜ GLAJSBGLE ?K MSLR @SBECRCB˜ QPCLR?LB @?J?LAC˜ GD ?LW NPMHCARQPCNMPRQ˜ NPMHCARMSLBCPR?I CL ?LB NPMEPCQQRFCPCML | $ WC?PQ |

F. PAYROLL DOCUMENTS

Ownership	Type of document	Retention Period
. 7 ?LB /7 * CN?PRK CLRQ. C?B	+K NJMWCC * CBSARGML ' SRFMPGX?RGMLQ	Ž WC?PQ?DRCP RCPK GL?RGML
	5?WPMJJ * CBSARGMLQ	9CPK GL?RGML ¸ # WC?PQ
	, MPK Ł"	9CPK GL?RGML ¸ # WC?PQ
	1?@MSP * GQRPG@SRGML) MQR 7CAMPBQ	# WC?PQ
	5?WPMJJ 7CEGQRCPQ˜EPMQQ?LB LCR	# WC?PQ
	9CK C) ?PBQ˜i8FCCRQ	Ł WC?PQ
	: LN?GCK CB < ?EC 7CAMPBQ	" WC?PQ

G. PERSONNEL RECORD

Ownership	Type of document	Retention Period
. 7 ?LB /7 * CN?PRK CLRQ. C?B	) MK K GQQGMLQˇi (MLSQCQˇi /LACLRGTCQˇi ' U ?PBQ	# WC?PQ
	+K NJMWCC +?PLGLEQ 7CAMPBQ	8CN?P?RGMLQ ¸ # WC?PQ
	+K NJMWCC . ?LB@MMIQ	Ł AMNWCPRTPCPK ?LCLRW
	+K NJMWCC 5CPQMLLCJ 7CAMPBQ˜GLAJSBGLE GLBGTGBS?J RTLB?LAC PCAMPBQ˜?NNJGA?RGML DMPK Q˜HM@NMPR?URSQAF?LEC PCAMPBQ NCPDMPK ?LAC CT?JS?RGMLQ˜RCPK GL?RGML N?NCPQ U GRFMBGLE GLDMPK ?RGML˜ E?PLGQFK CLRQ RCRRPCQQSJRQ˜RP?GLGLE OS?JGDGA?RGML PCAMPBQ 1C?TC PCAMPBQ	" WC?PQ?DRCP QCN?P?RGML

+K NJMWMC NLRAMLRP?ARQY /LBGTGBS?J	# WC?PQ?DRCPQCN?P?RGML
+K NJMWCC 2 CBGA?J 7 CAMPBQ	Ž WC?PQ?DRCP RCPK GL?RGML MD QCPTGAC MDCK NJMWK CLR
7 CPRGK CLR?LB NCLQGML 7 CAMPBQ	5CPK ?LCLR
/LBSQRPG?J * GGLSPRCPCJPRCB JPE?JN?NCPQ	Ž WC?PQ ?DRCP AJMOC MDK ?RRCP
Factories Act, 1948 2 SQRCPPMJˇ 1 C?TCQ 4 9ˇ ' LLS?J 7 CRSPLQ 7 CLCU ?J) F?JJ?LQ	Ž WC?PQ
ESI Act, 1948 2 SQRCPPMJˇ < ?EC PCAMPBQ) F?J?LQ ' AAMSLRQ (MMˇ5ˇ 1ˇ) ?GF (MMˇ1 CBECP ?LB (?J?LAC 8FCCR	! WC?PQ
PF &Misc Act, Ł%!) F?J?LQ < ?EC PCAMPBQ ?LB (MMIQMD' AAMSLR	# WC?PQˇ5CPGMBˇ?NNJGCQ?QNCP RFC /9 7 SJCQ
Payment of Wages Act, 1936 < ?EC 7 CAMPBQ?LB * ?RC MDN?WK CLR	Łˇ 2 MLRFQ
Minimum Wages Act, 1948 < ?EC 7 CAMPBQ	Łˇ 2 MLRFQ
Payment of Bonus Act, Ł%! (MMIQMD ' AAMSLR +K NJMWCC * ?R?ˇ < ?ECQ?LB 7 CRSPLQ' ˇ( ) ˇ * ˚	! WC?PQ
Gratuity Act, 1972	! WC?PQ
AP Welfare Fund Act, 1987) MLRPG@SRGMLQ?LB ' LLS?J 7 CRSPL U GRF CK NJMWCCQJGQR	! WC?PQ
Employment Exchange Compulsory Notification Ac, 1959 6 S?PRCPJW?LB ' LLS?JJW	! WC?PQ
Contract Labour (R&A) Act, 1970) MLRP?ARMP 1 GACLACQ?LB 7 CLCU ?JQ 2 SQRCPPMJˇ 1 C?TCQ 4 9ˇ . ?JDWC?PJWfi' LLS?J 7 CRSPLQ < ?EC PCAMPBfi 7 CGGQRCP GL , MK =//	! WC?PQ

H. PROPERTY RECORDS

Ownership	Type of document	Retention Period
) F?GK ?L ?LB 2 ?L?EGLE * GPCARMP˚	) MPPCQNMLBCLAC˚5PMNCPRW9GRJC * MASK CLRQ ' QQCQQK CLRQ 1 GACLQCQ 7 GEFRQMDU ?W	5CPK ?LCLR
	1C?QC ' EPCCK CLR	9CLSPC MD1 C?QCˇ ASPPCLR?LB RFC J?QRTCPQGML˚
	5PMNCPRW/LQSP?LAC 5MJGAGCQ	) SPPCLR?LB J?QRˇ TCPQGMLQ

˚/LA?QC MD2 MPRE?EC 5PMNCPRWNFMRMAMNWRM@CPCR?GLCB/

I. TAX RECORDS

General Principle: 2 SQRIQCN @MMIQMD?AAMSLRQ?PPCAMPBQ?Q?PCQSDDGAGCLRRMCQR?@JGF ?K MSLRMD EPMQQGLAMK Cˇ BCBSARGMLQˇ APCBGRQ MPMRFCP K ?RRCPQPCQSGPCB RM@C QFMU L GL ?LWQSAF PCRSPL/

9FCQCBMASK CLRQ?LB PCAMPBQ QF?JJ@C ICNRDMP?JJMLE ?QRFC AMLRCLRQRFCPCMDK ?W@CAMK C K ?RCPG?J

INCOME TAX

Ownership	Type of document	Retention Period
Head of Department, Kolkata	Tax exemption / documents and correspondence	Term onent
	Rulings	Term onent
Supply chain Heads	Miscorrecords registers filings intimations	5 Years
Head of Department, Kolkata	• All Income Tax Return – Both Tax Return (ABA/AS Return with allannexures) • All Orders of Assessing Officer Commissioner of Income Tax Appeal, Income Tax Appellate Tribunal High Court • Documents of all Appeals filed before Commissioner of Income Tax Appeal, Income Tax Appellate Tribunal High Court	Term onent
	Matters those received from units and submitted to Assessing Officer in the course of hearing	5 Years or until disposal of appeal before Income Tax authority

J. SALES TAX

Ownership	Type of document	Retention Period
Head of Accounts	Related Forms Assessment documents Returns filed and other related to Sales Tax intimation documents	8 Years

K. SERVICE TAX

Ownership	Ownership	Ownership
Head of Accounts	Filings Returns Stock Registers Assessment documents intimations documents and other supporting documents	8 Years

L. IMPORT DOCUMENTS

Ownership	Type of document	Retention Period
a. **Plant related Imports – Head of Plant** b. **Trading related Imports – Head of concened procurement department**	All documents related to Customs import including Purchase Order Order Acceptance Bills Contract etc	

/K NMPRNSPNMOC&) MNWMDRFC1GACLOC˜) NLBGRGML GFCCROMD1GACLOCGGOSGLE ?SRFMPGRW1GGRMD/K NMPR˜ +VNMPR/RCK O1 1GACLOCBC@GRAPCBGR(MMI˜RP?LOOPPCJC?OC ?BTGGC˜) F?PRPCB +LEGLOCP) CRRGGA?RC˜) CLRP?L +VCGGC) CRRGGA?RC˜(?LI - S?P?LRCC?LB SOC ACRRGGA?RC/		
) ?LACJJ?RGML MD(?LI - S?P?LRCC?LB RCBCK NRGML MD1GACLOC&) MNWMD8FGNNGLE(GU˜(?LI) CRRGGA?RCMD +VNMPR?LB RC?JGX?RGML ˜) MNWMD+VNMPR(1˜ +VNMPR/LMGAC˜5?AIGLEJGGR?LB O˜- , 9 RCBCK NRGML ACRRGGA?RC		
4 RGGL?J(GUMD+LRPW˜/K NMPRPAMNW˜ /K NMPRGLTMGAC˜97˜"˜) F?JJ?L˜8?JOO/LTMGAC˜ ; ?RFi) 89 PCRSFL ˜) F?PRPCB ' AAMSLR?LR) CRRGGA?RC˜8CJDBCAJ?P?RGML˜) ?JSJ?RGML GFCCR		
M. EXPORT DOCUMENTS		
Ownership	Type of document	Retention Period
. C?B MD +VNMPRQ * CN?PRK CLR	) MNWMD,/7) fi1) ˜) MK K CRAG?J /LTMGACQ 5?AIGLE 1GGRQ (GUMD1?LBGLEQ 8FGNNGLE) M) CRRGGA?RCQ) CRRGGA?RCQMDMPGGGL˜8*, ,MPK ˜+VAF?LEC AMLRPMJAMNW˜/5/) MNW 5CRDMPK ? /LTMGACfi 4 BCR	Łfl WC?PQ
	) MNWMD' 7+ Y Ł˜5PMMDMD+VNMPRQ	Łfl WC?PQ
N. LICENSES/ GOVERNMENT APPROVALS/ CERTIFICATES/ REGISTRATIONS		
Ownership	Type of document	Retention Period
. C?B MD AMLACPLCB * CN?PRK CLRQ	1?RCCR AMNW MD 1GACLOCQ fi ' NNPMT?JGfi 7GEGGRP?RGML ACRRGGA?RCQ DPMK T?PGMSQ - MTCPLK CLR BCN?PRK CLRQ GLAJSBGLE CVAGGC BCN?PRK CLRfi?JCG R?V BCN?PRK CLRfiASORMK O BCN?PRK CLRfi /LONCARMP MD D?ARMPGGQ ?LB @MGGCPfi1?@MSP BCN?PRK CLRfi5MJJSRGML) MLRPMJ (M?PBfi +LCARPGAGRWBCN?PRK CLRQCRA/	9GU RFC B?RC MD PCLOU ?J MP NCRK ?LCLR?QNCP RCRK QMDRFC GGOSC MDRFCJGACLOC/
O. PRODUCTION		
Ownership	Type of document	Retention Period
,?ARMPWO. C?B	,?ARMPW 5PMBSARGML ?LB 7CCC?PAF ?LB * CTCJMNK CLR PCJ?RCB BMASK CLRQ OS@K GRRCB RM T?PGMSQ - MTCPLK CLR ?LB MRFCP BCN?PRK CLRQ/	Ž WC?PQ
P. INSURANCE RECORD		

Ownership	Type of document	Retention Period
5J?LR. C?BQ	8SK K ?PGCQ	£fl WC?PQ
	) J?GK Q, GGC ?LB CCRRJCB	! WC?PQ
	) J?GK Q, GGC ?LB NCLBGLE 1CRGE?RGML	! WC?PQ DRCP CCRRJCK CLR
	/LONC?RGMLQ	Ž WC?PQ
	/LOSP?LAC 5MGAGCQ GLAJSBGLE CVNGPCB NMGAGCQ	! WC?PQ
	8SNNMPR* ?R?	# WC?PQ
. 7 . C?B	- PMSN /LQSP?LAC 5J?LQY ' ARGTC +K NJMWCCQ	: LRGJ 5J?L GQ?K CLBCB MP RCPK GL?RCB
Q. ELECTRONIC DOCUMENTS		
Ownership	Type of document	Retention Period
Head of IT Department.	' JJBMASKCLRQ GLAJSBGLE +VACJ < MPB˘ 559˘ 5*, CRAY CF?JJ @C C?PTCB GL RFC) MK N?LWZQ CCPTCP ?LB BSK N MDQ M ?GI AMPPCQNMLBCLAC GF MSJB @C C?PTCB GL RFC CCPTCPY +TCPWMLC GF?JJ CRPGTC RMC?TC RFC @?AI SNQ DGGCQ GL RFC) MK N?LWZQ CCPTCPY	Ž WC?PQ SLJCCC ?CI CB DMP? JMLECP RCLSPC
R. MISCELLANEOUS		
Ownership	Type of document	Retention Period
. C?B MD AMLACPLCB * CN?PRK CLRQ	) MLQSJR?LRQ 7CNMPRQ	! WC?PQ
	2 ?RCPG?JMD . GGRMPGA?J ; JSC ˙GLAJSBGLE NGARSPC˘ NS@JGA?RGMLQ˙	5CPK ?LCLR
	5MGAW?LB 5PMACBSPCQ 2 ?LS?JQ 4 PGGGL?J	) SPPCLRTCPQGML U GRF CPTGGML FGGRMPW
	5MGAW?LB 5PMACBSPCQ 2 ?LS?JQ) MNGCQ	7 CR?GL ASPPCLRTCPQGML MLJW