



न्यूक्लियर पावर कॉर्पोरेशन ऑफ इंडिया लिमिटेड NUCLEAR POWER CORPORATION OF INDIA LIMITED

Policy for Preservation of Documents (Approved at the 226th Board Meeting held on 18th March 2024)

Table of Contents

1. BRIEF:	2
2. OBJECTIVE:	2
3. PURPOSE:	3
4. DEFINITION:	3
5. CLASSIFICATION FOR PRESERVATION OF DOCUMENT(S):	3
6. Category A – Documents to be preserved Permanently	4
7. Category B – Documents to be preserved for a specific time period	5
8. Preservation of Documents	6
9. Retention of Documents/information hosted on the website of the Company	7
10. Miscellaneous:	7

Policy for Preservation of Documents

1. BRIEF:

Nuclear Power Corporation of India Limited ("**NPCIL**" or "**Company**") is a Public Sector Enterprise under the administrative control of the Department of Atomic Energy, Government of India. The Board of Directors ("**The Board**") of the Company has framed this Policy for Preservation of Documents ("**Policy**") as per the requirements of Regulation 9 of Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015. ("**SEBI LODR**").

This policy should be in conjunction with the existing Policy(ies) / Head Quarter Instructions (HQIs) of NPCIL and other Laws such as Right to Information Act, 2005 and The Public Records Act, 1993.

NPCIL has, from time to time, framed HQIs and procedure for preservation of documents such as

HQI- 2006 (R-0)	Retention Schedule for Records in Finance
HQI 3022 (R-0)	Procedure for Document Preservation and Disposal in the Directorate of Contracts and Materials Management. (C&MM)
HQI 9005 (R-0)	Title Deeds of NPCIL Property
HSE-PROC-002	Procedure for Management of Documents and Records
ED-PROC-31	Engineering Directorate Procedure for Control of Records
LWRPROC11	Procedure for management of records

2. OBJECTIVE:

The objective of this Policy is to provide guidelines for preservation of documents of the Company as per its classification in different categories i.e. (i) documents which are to be preserved permanently and (ii) documents which are to be preserved for a specific period of time.

3. PURPOSE:

It is intended that this Policy will provide broad guidelines for the preservation of Document(s).

4. DEFINITION:

4.1 **“Document(s)”** means all writings, communications, drawings, signs, records, (paper/ physical form or in electronic/ digital form or in such other form), wherever situated and which are generated or received or kept within the Company or outside the Company, by or for or on behalf of the Company, whether in the course of business of the Company or otherwise (i.e. to meet certain obligations or for the use or benefit of the Company) and it includes but it is not limited to requisitions, forms, vouchers, receipts, invoices, registers, journals, ledgers, statements, accounts, reports, returns, negotiable instruments, certificates, letters, memos, notices, agenda, minutes, advertisements, tenders, purchase orders, contracts, agreements, deeds, licences, judgments, orders, approvals, registration certificates, building plans, drawings, emails and its attachments, e-Note, eCommunication, scans, pictures, efiles (including internet and intranet files, log details, computer records), faxes, etc.

4.2 **“Preservation” or “to preserve”** means to keep the Document(s) in good and safe and in such a condition and manner that it's utility is not lost or destructed or deteriorated.

5. CLASSIFICATION FOR PRESERVATION OF DOCUMENT(S):

As per the requirements of Regulation 9 of SEBI LODR, the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories as follows:

(a) documents whose preservation shall be permanent in nature;

(b) 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 in clauses (a) and (b) in electronic mode.

Accordingly, the Board of Directors of NPCIL hereby provides in this Policy, Preservation of Document(s) as per the following classification:

Category A – Documents to be preserved Permanently

Category B – Documents to be preserved for a specific time period

Provided that NPCIL may keep documents specified in **Category A** and in **Category B** in electronic mode.

6. Category A – Documents to be preserved Permanently

Followings documents shall form part of the above mentioned category and shall be preserved permanently:

A1) Document(s) which are required to be maintained permanently as per applicable laws. *(for avoidance of doubt, it is clarified that applicable laws should be given wider meaning to include any rules, regulations, orders etc).*

A2) Document(s) which are stated to be preserved permanently as decided internally by any Director or Key Managerial Personnel or Functional Heads or Executive Director or Project Director or Site Director or Station Director.

Wherever a discretion is required to classify a particular Document into 'Category A-Permanent Preservation of Documents', such discretion shall be exercised by any Director or Key Managerial Personnel or Executive Director or Functional Heads or Project Director or Site Director or Station Director.

7. Category B – Documents to be preserved for a specific time period

Following documents shall form part of the above mentioned category and shall be preserved upto a specific period of time as mandated by applicable laws or till the period there could be a need to keep such Document(s).

B1) Document(s) which are required to be maintained for specific period of time as per applicable laws. *(for avoidance of doubt, it is clarified that applicable laws should be given wider meaning to include any rules, regulations, orders etc). These documents shall be preserved at least for 8 years.*

B2) Document(s) which are required to be maintained for specific period of time as per needs of the Company. *(for avoidance of doubt, it is clarified that needs of the Company shall mean requirements to meet certain objectives or to fulfil certain obligations or necessities or to receive certain benefit or exemption or to fulfil certain duties, etc and it may include business needs, contractual needs, project needs, human resource needs, compliance needs, claim and litigation management, governmental needs, CSR needs and society needs, R&D needs etc.)*

For example: A contract containing specification, payment terms and warranties for purchase of machinery is a Document to be preserved by NPCIL. As per the needs of the Company, the document may require to be preserved for a period upto the warranties have not expired or machinery is not fully written off and scrapped. However, such a contract forms part of the payment voucher and such payment voucher is an accounting records and required to be preserved at least for 8 years as per the requirement of the Companies Act, 2013. In the above case, if there was any litigation due to mismatch in specification and the litigation took time for more than 8 years, in such a case, the needs of the Company have not yet completed and such contract would require to be preserved for period beyond 8 years.

8. Preservation of Documents

- 8.1 Documents should be preserved and the same may be done either in physical or in electronic mode or both.
- 8.2 For Category A – Permanent Preservation of Documents, necessary back-up, wherever possible, be maintained.
- 8.3 For Category B – Periodic Preservation of Documents, back-up and mode of preservation should be decided depending upon the importance, frequency of use and cost efficiency.
- 8.4 Following documents may be destructed. Before destruction, a particular user group/ Directorate may consider retaining electronic / scan version however, the same is not mandatory.
 - (a) Documents which are neither falling in 'Category A – Permanent Preservation of Documents' nor falling in 'Category B – Periodic Preservation of Documents' and such Document(s) would not provide any future utility may be destructed, with the consent / permission of immediate reporting authority.
 - (b) Documents which were falling in 'Category B – Periodic Preservation of Documents' and the period or the needs of Company have been completed and such Document(s) would not provide any future utility may be destructed, with the consent / permission of immediate reporting authority.
 - (c) Extra copies of Document(s) may be destructed.
- 8.5 Each Directorate of NPCIL shall consider listing down Document(s) in their domain area and consider to classify them as per the above mentioned classification in the following format, for use and guidance for their respective Directorate:

Sr. No.	Name/ Nature/ type of Document	Permanent/ Law requirement	Permanent/ Internal requirement	Periodic/ Law requirement	Periodic /Internal requirement
		A1	A2	B1	B2

The list prepared as above be reviewed from time to time and at least once in three years . After such review, the said list be hosted on the intranet under respective Directorate.

- 8.6 Each Directorate / Group of NPCIL shall also designate an officer of NPCIL as a Custodian of Document(s).

9. Retention of Documents/information hosted on the website of the Company

The policy applies to documents/information hosted on the website of the Company to be disclosed under SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015 (SEBI LODR). The disclosure of material events as required under SEBI LODR shall be hosted and retained on the Company's website for a minimum period of 5 (five) years.

Thereafter depending upon the relevance of the material event/information, the disclosure such event/information:

- a) May be removed.
- b) May continue to be hosted on the Company's website for a longer period of time on the advice of concerned functional head.
- c) May be archived.

10. Miscellaneous:

- 10.1 This Policy shall come into effect from the date of its approval by the Board of Directors.
- 10.2 The Board of Directors of NPCIL is authorised to make any change in the Policy.

-
- 10.3 This Policy shall be hosted on the Website and intranet (i.e. Prithvi) of the Company.
- 10.4 This Policy shall be in addition to the existing HQI requirements (as under), for preserving Document(s).
- 10.4.1 HQI- 2006 (R-0) - Retention Schedule for Records in Finance
- 10.4.2 HQI 3022 (R-0) – Procedure for Document Preservation and Disposal in the Directorate of Contracts and Materials Management.(C&MM)
- 10.4.3 HQI 9005 (R-0) - Title Deeds of NPCIL Property