

# POLICY FOR PRESERVATION OF DOCUMENTS

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## **FSN E-COMMERCE VENTURES LIMITED**

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## 1. PREAMBLE:

Regulation 9 of the Securities and Exchange Board of India ((Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations") requires the Board of Directors of the Company to frame a Policy for Preservation of Documents ("Policy") classifying them into two categories:

- i. Documents whose preservation shall be permanent in nature; and
- ii. Documents to be preserved for not less than eight years or as prescribed under the applicable laws, whichever is longer.

The documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. The Company recognises that all the documents, whether in physical or electronic mode, form an important and integral part of the Company's records. The preservation of documents is important in order to ensure immediate access to the records, its retrieval and authentication.

Accordingly, the Board of Directors of FSN E-Commerce Ventures Limited ("FSN" / "the Company") has adopted the Policy for Preservation of Documents.

## 2. APPLICABILITY AND MODES OF PRESERVATION

This Policy is applicable to all documents maintained in physical and electronic mode by the Company. The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything that endangers the content, authenticity, utility or accessibility of the documents.

The documents not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained.

This Policy shall come into force from the date of approval by the Board of Directors.

## 3. DEFINITIONS

- a. "**Act**" means the Companies Act, 2013.

- b. **“Applicable Law”** means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA), The Institute of Company Secretaries of India (ICSI) and other professional bodies under which the preservation of documents has been prescribed.
- c. **“Board”** means the Board of the Directors of the Company.
- d. **“Books of Accounts”** includes records maintained in respect of –
  - i. all sums of money received and expended by the Company and matters in relation to which the receipts and expenditure take place
  - ii. All sales and purchases of goods and services by the Company
  - iii. The assets and liabilities of the Company; and
  - iv. The items of cost as may be prescribed under section 148 of the Act in case the Company belongs to any class of companies specified under that section.
- e. **“Company”** means FSN E-Commerce Ventures Limited.
- f. **“Documents”** refers to papers, notes, agreements, notices, agenda, circulars, advertisements, declarations, forms, minutes, registers, correspondences, challan or any other record required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form.
- g. **“Electronic Form”** means any electronic device such as servers, computer, laptop, compact disc, floppy disc, pen drive, space on electronic cloud or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.
- h. **“Maintenance”** means keeping documents, either physically or in Electronic Form.
- i. **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.

- j. **“SEBI LODR Regulations”** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Words and phrases used in this Policy and not defined herein shall derive their meaning from the Applicable Law.

#### **4. ROLES & RESPONSIBILITIES**

The respective Functional/ Departmental heads of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of operations falling under the charge of each of them, in terms of this Policy.

The Compliance Officer of the Company will be responsible for administration and compliance of this Policy.

#### **5. AUTHENTICITY**

Where a document is being maintained both in physical form and Electronic form, the authenticity with reference to the physical form should be considered for every purpose.

#### **6. PRESERVATION OF VARIOUS DOCUMENTS**

Documents to be preserved for stipulated period as per the provisions of Law / Regulations:

- (a) Disclosures made under various SEBI Regulations from time to time:  
All disclosures made under various SEBI Regulations from time to time shall be preserved permanently, if required under SEBI Regulations or for such period as may be provided or stipulated under relevant provisions of such SEBI Regulations.
- (b) Share certificates, forms and related books and documents shall be preserved for not less than thirty years and in case of disputed cases, shall be preserved permanently.
- (c) All registers and documents prepared and maintained under Companies Act, 2013 / Companies Act, 1956 and Rules made thereunder shall be preserved permanently or for such period as provided under relevant provisions under Companies Act, 2013 / Companies Act, 1956 and Rules made thereunder.

## **6.2 Documents to be preserved permanently:**

- a. Register of Members of the Company
- b. Minutes of all general meeting, Board Meetings and Committee meetings
- c. Original signed Annual Reports.
- d. Shareholders' and Joint Venture Agreements.
- e. Letter of offers – like IPO, Rights Issue, Buy back etc.
- f. Development/Intellectual Property and Trade Secrets:  
Development documents are often subject to intellectual property protection in their final form (e.g. patents and copyrights). The documents detailing the development process are often of value to the Company and are protected as a trade secret where the Company:
  - (i) derives independent economic value from the secrecy of the information; and
  - (ii) the Company has taken affirmative steps to keep the information confidential.
- g. The Company should keep all documents designated as containing trade secret information for at least the life of the trade secret

## **6.3 Documents to be preserved for a period not less than eight years:**

- (a) Board / Committee meetings' materials  
A clean copy of all Board and Board Committee meetings' materials should be kept for not less than eight years by the Company.
- (b) Book of Accounts and related documents  
Books of Accounts, vouchers and other related documents shall be preserved for at least 8 years.
- (c) Employment Records/Personnel Record  
State and Central statutes require the Company to keep certain recruitment, employment and personnel information. The Company should maintain the following files pertaining to employees appointed in the organisation:
  - 1) Personal details;
  - 2) Employment Terms;
  - 3) Revisions made to the employment terms if any;
  - 4) Any complaints received against the employee if any;
  - 5) Attendance and Leave Record;
  - 6) Achievements and Rewards of the employee achieved during his tenure in the organisation.

Employment and personnel records should be retained for eight years after the completion / termination of the employment.

(d) Purchase/ Production/ Marketing and Sales Documents

The Company should keep final copies of Purchase, Production, marketing and sales documents for a period of eight years.

(e) Annual Returns prepared under section 92 of the Act and copies of all certificates and documents required to be annexed thereto shall be preserved for a period of eight years from the date of filing with the Registrar.

(f) Office copies of Notices, scrutiniser's report, and related papers shall be preserved in good order in physical or in electronic form for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter.

(g) Disclosures made by the directors of their interest in Form MBP- 1 shall be preserved for a period of eight years from the end of the financial year to which it relates.

(h) Instrument creating a charge or modification thereon shall be preserved for a period of eight years from the date of satisfaction of charge by the company.

(i) Press Releases/Public Filings

The Company should retain copies of all press releases and publicly filed documents under the theory that the Company should have its own copy to test the accuracy of any document a member of the public can theoretically produce against that Company, for period not exceeding eight years or such other period as may be required.

#### **6.4 Documents to be preserved for a period less than eight years:**

(a) Legal Files

Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of three years after the closure of the case.

(b) Contracts

Final executed copies of all contracts entered into by the Company should be retained. The Company should retain copies of the final contracts for at least three years beyond the life of the agreement

(c) Electronic Mail

E-mail that needs to be saved wherever required should be either:

- i. printed in hard copy and kept in the appropriate file; or
- ii. downloaded to a computer file and kept electronically or on disk as a separate file.

The retention period depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

(d) Leases and license related documents should be preserved for a period of at least three years beyond their expiry date.

(e) Documents disseminated on the Company's website

All documents / information disseminated on Company's website pursuant to the provisions of Regulation 30 of Listing Regulations shall be hosted on its website for a minimum period of five years and thereafter as per the archival policy of the Company.

## **7. DESTRUCTION OF DOCUMENTS**

A document can be destroyed after the expiry of preservation period as mentioned in this policy with the approval of the Board of Directors, in cases where the approval of Board of Directors is mandated by any Law or Regulations for the time being in force, or by the Head of the Department, under intimation to the Company Secretary of the Company. Head of Department should keep proper records of documents destroyed.

## **8. DISSEMINATION OF THE POLICY:**

The approved Policy shall be uploaded on the Company's website, [www.nykaa.com](http://www.nykaa.com).

## **9. GENERAL**

Notwithstanding anything contained in this policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company from time to time.



## 10. REVIEW OF POLICY

This Policy shall be subject to review and audit, if necessary. Any change/amendments in Applicable Laws with regard to maintenance and preservation of documents and records shall be deemed to be covered in this Policy without any review. Any change/amendments to this Policy shall be approved by the Managing Director and Chief Financial Officer or Board of Directors.

## 11. VERSION HISTORY

S.No.	Version	Created by	Approved By	Effective Date	Amendment Summary
1	1.1	People & Culture Team	Board of Directors	27/09/2021	Policy drafted