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The purpose of these documents is to provide a high-level policy statement to esab India Limited regarding the preservation of their documents in accordance with the provisions of the Companies Act, 2013 and in accordance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (LODR) policy aimed at identifying the maintenance of esab document responsibilities and providing guidance to ESAB executives and employees in making decisions and carrying out other activities that may have an impact on the company's operations. It also establishes the basic accountability guidelines of the ESAB economic commission in order to retain and maintain its documents as a basis for communicating with a group of external stakeholders, and the policy has been formulated for the purpose of regular identification, classification, maintenance, review, and preservation and destruction of documents obtained or created in the course of the work. The policy will include guidelines on how to identify which documents need to be retained, how and to what extent they should be disposed of, if no longer needed, and how documents should be accessed and retrieved when needed, adopted and approved by the Governing Council at its meeting on 5 November 2015. Under this regulation, the Company has a strategic objective to ensure that important documents are protected and maintained to ensure the longevity of priority documents including their electronic resources 3. Classification of documents to be maintained/retained on the recommendation of the company's management, the Board of Directors has classified the following documents that will be retained and preserved for future generations documents that need to be maintained/permanently retained - Doc 1 documents that can be preserved/retained for 8 years as specified by the Companies Act, 2013 Or LODR - Documents 2 document that is electronically saved and archived when necessary - Document 3 documents that may be required by judicial proceedings and that can be destroyed after the legal case is closed - Doc 4 emails for all employees in grade M3 (E6) and above for 3 years - Doc 5 documents such as budget papers, bank guarantees etc., which can be kept for less than 8 years - Doc 6 5. Principle employees' responsibility to keep documents all documents Employees on the company's permanent listings are responsible for taking into account the potential implications for the preservation of documents in their area of work and their decision to retain/save or destroy documents relating to their area. This policy gives responsibility to the company. The company's litigation readiness tool would greatly help help the company and external legal counsel to track documents to deal with 5. Periodically policy review issues by senior management the policy must be flexible and easy to understand and comply with all levels of staff. The government's policy is to provide a guarantee of the right to education and to provide the basic services to the children of the child. Senior management may also review the policy on the retention of documents to comply with any local, governmental or centralized legislation that may be issued from time to time 6. Management of the record retention schedule approved by the Board of Directors for initial maintenance and retention and the disposal schedule for physical records is as specified in Annex 7. Suspension of conduct of records in the event of litigation or claims in the event of any notice of the request for documents or any employee who becomes aware of a government investigation or review of ESAB India Or initiate any lawsuit against the company, this employee must notify senior management and any process of disposing of documents must be suspended until such time as senior management with due advice from the legal counsel decide otherly. Senior management in this case must inform all employees by mail under userlist of the need to keep documents and suspend disposal of the same 8. DisasterYY ESAB India maintains a business continuity plan (BCP) aimed at ensuring the safety of employees as well as members of the public, protecting documents and records and enabling a return to normal work with minimal disruption. Detailed procedures for responding to an accident part of BCP in the event of a major accident, the first priority is the safety of people, followed by immediate actions to save or prevent further damage to records. Depending on the direct threat, emergency response and recovery procedures will take precedence over all other company activities and the company has developed the appropriate provision for backup of digital groups, including providing off-site security copies. Backups are actively maintained to ensure that they continue. BCP ensures that the company can restore and access the digital collections and technical infrastructure needed to manage it in the event of emergency approval 9. Board's approval of this policy approved by the Board at its meeting held on November 5, 2015 type of accounting and financial records including annual financial records of the company's insurance records including records of marketing contracts for companies including incorporation certificate, listing agreement and other approvals of other laws Legal files, payroll records records, payroll records, payroll records, employee pension records, human resources records, software, service records, corporate social responsibility records, correspondence records, electronic documents, internal memos including e-mail retention, backup records, miscellaneous records, type of record, book keeping period, credit book keeping, 8-year schedules, doc-2-2-day accounts and ledger slates 8 years document - 2 annual audit reports, financial statements, tax and VAT permanent document audit - 1 annual audit records, including worksheets and other audit-related documents 8 years after the completion of the audit document - 2 annual plans and budgets 3 years after the budget year closed document - 6 bank statements and cancelled cheques 8 years document - 2 employee expense reports 8 years document - 2 permanent ledger document - 1 interim financial statements 8 years document - 2 books and 8 years document - 2 document permanent investment records - 1 receipt of the guarantee deposit 3 copies after the contract document expires - 6 fixed asset scoring with support for purchase orders and invoices for fixed assets plus a permanent document - 1 cost records 8 years Doc - 2 years salary extraction, salary advice and JVs salaries 8 years document - 2 salaries TDS, PF, ESI return and challan applicable on permanent payroll document - 1 Treasury documents - credit approvals of a permanent bank document - 1 bank account passbook or statement, bank statement and LC documents 8 years document - 2 bank guarantees until Expiry of the document claim period - 6 permanent document tax litigation documents - 1 bill permanent policy entries - 1 record of the period of retention of the annual loss summary policy 8 years Doc - 2 years audit and amendments 8 years document - 2 claims files (including correspondence, medical records, injury documentation etc. permanent document - 1 group insurance plans - active employees 8 years policy - 2 group insurance plans - retirees permanent document - 1 permanent insurance documents for the company '1' support data 8 years - 2 permanent document issues and settlements - 1 type record document type tax exemption documents and related correspondence permanent document - 1 Permanent Excise Tax Records Document - 1 Payroll Tax Records 8 Years Doc - 2 Tax Invoices, Receipts, 8 Years Document Statements - 2 Tax Returns - Income, Concession, Permanent Document - 1 Tax Action Packages - 8 Years Document - 2 Annual Tax Returns - Annual Information Returns - State and Center Permanent Document - 1 Service Tax Records 8 Years - 1 Responsibility : Financial and Accounts Section 4. Contracts entered into by the company including marketing records type of retention of contracts type relevant correspondence document (including any suggestion that resulted in All other supporting documents are 8 years document-2 liability: Legal Affairs and Marketing Section 5. Company records including certificate of incorporation, listing agreement and other approvals from other legal authorities. Record type of period of retention of documents Type of company records (incorporation certificate, start-up of business, listing agreement, joint seal, board minutebook and committees, original annual reports, etc.) permanent document - 1 license and permits, industrial project memorandum, and other legal approvals permanent document - 1 ROC filings and stock exchange files in the form of physical and electronic 5 years from the date of submission of a document - 6 liability: Legal Affairs and Secretariat Section 6. Legal files, documents retention type records, legal memorandum type and opinions 3 years after the close of the issue document - 4 litigation files 1 year after the completion of the handling of the case document - 4 court orders permanent document - 1 Liability: Legal and Secretariat Section 7. Property records type keeping documents correspondence type, title deeds, valuations, licenses, permanent road document rights - 1 original purchase/sale of permanent document bonds - 1 original lease agreements 3 years after the lease document expires - 6 Liability: Legal Affairs Section and Secretariat 8. Records Records Record Type Keep Period Document Employee Type Delegate Deduction 3 Years After Doc Termination Of Employment Service - 6 Salary Deductions 3 Years After Doc Termination Of Work Service - 6 Work Distribution Cost Records Including Details of Bonus and Disbursement 3 Years After Doc Termination - 1 6 Records Salaries (total and net) 3 years after termination of doc work service - 6 time cards / papers 2 years Doc - 6 unclaimed wage records 3 years Doc - 6 vacation records after 2 years of related document period - 6 Liability: HR Department 9. Pensions and records related to the retiree record the type of retention period document retirement document and pension document permanent -1 liability: human resources section 10. Employees and human resources records type keep class period document type of employee treatment permanent document staff files - 1 committee / bonuses / incentives / awards 8 years document - 2 employee earnings records 3 years after termination of work Doc - 6 employee manual and incitement permanent document guide - 1 records Medical employee 3 years after termination of doc work service - 6 attendance records, application forms, job records or promotions, performance evaluations, termination papers, test results, training and qualification records, related enquiry papers after 3 years of doc termination - 6 employment contracts - 3 years after termination of the work document - 6 correspondence with employment agencies and job advertisements 3 years document - 6 job description 3 years after replacing the previous document document - 6 Liability: Human Resources Section 11. Software and service records type record keepdocuments attendance type records 3 years document - 6 program statistics, etc 3 years document - 6 research and permanent publications document - 1 responsibility: human resources section 12. Care projects records the record of the type of retention of a document care period the type of conventions permanent document - 1 responsibility: human resources section 13. CSR records record type-keeping document type records on CSR projects (including amount in budget, spend and balance if any) projects that have been implemented and progress in that permanent document - 1 responsibility: human resources management 14. Correspondence and internal memorandum general principle: Most of the correspondence and internal notes must be retained for the same period as the document relates or supported. For example, a letter relating to a particular contract will be retained as long as the contract relating to routine matters with no significant and permanent consequences should be abandoned within two years those relating to non-routine or with significant permanent consequences that should generally remain permanent liability: management of 15 concerned. Electronic documents including email retention and backup 1. Electronic email: Not every email needs to be kept, depending on the subject all email issues - from internal and external sources to be deleted after 24 months employees will strive to keep all but a small minority of their email related to central business issues 1. IT email archive team for six months after the staff was deleted then the email will not be deleted The storage or transfer of company-related emails on non-relevant computers will work only when necessary or appropriate with the due approvals of the central IT team and the staff of the managers concerned will be careful not to send confidential/proprietary information to external sources any e-mail that employees that are vital to their work performance must be copied to a specific employee folder and/or printed and stored in the employee's workplace type document type 5. Electronic documents including PDF files documents PDF - A maximum period of 8 years. But the document mentioned may be destroyed depending on the completion of the task or its use coming to the end of the text/ file format: all word/excel/Power point files can be deleted once each year depending on the importance or lack of document type: document-3 may be kept for 5 years as specified in the SEBI LODR regulations. It may be archived by the IT department with the support of the service provider for 3 years after the initial period of five years of live page type document: Doc-3 Liability: IT Section 16. Records miscellaneous record type retention type document type 3 years document - 6 policies and procedures guides - current version with document review date - 6 policies and procedures guides - Copy retention current version only document - 6 CC CURRENT agency agreements issued with document history review - 6 annual reports document permanent document - FIRC details permanent document - 1 import of permanent documents document -1 Responsibility for the department of the relevant department :

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