

## Background

Macrotech Developers Limited (“**Company**”) has framed a “Policy for Determination of Materiality” as required under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), for determination of materiality for disclosure of events or information to BSE Limited and National Stock Exchange of India Limited (collectively, the “**Stock Exchanges**”), based on the criteria specified in the Listing Regulations. The policy is uploaded on the website of the Company [www.lodhagroup.in](http://www.lodhagroup.in)

Regulation 30(8) of the Listing Regulations requires the Company to disclose on its website all such events or information which has been communicated to Stock Exchanges under the Listing Regulations, and such information which has been communicated to the Stock Exchanges shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the Company, which will be disclosed on its website i.e. [www.lodhagroup.in](http://www.lodhagroup.in)

Further, Regulation 9 of the Listing Regulations mandates that a listed entity shall have a policy for the preservation of documents, approved by its board of directors, so as to provide a framework for their adequate protection and preservation as per applicable laws. In line with the above and as per applicable provisions of the Companies Act, 2013, the Company will adopt the following Policy on Preservation and Archival of Documents (“**Policy**”):

## Definitions

“**Applicable laws**” means securities laws defined under Regulation 2(1)(zf) of the SEBI Listing Regulations and other laws and statutes applicable to the Company, mandating the preservation of documents.

“**Board**” means the board of directors of the Company.

“**Documents**” means and includes all papers, documents, agreements, filings, forms, memos, correspondence, records, files, books etc. of the Company in physical or electronic form.

## Archival Policy

1. All the relevant disclosures of information and events communicated to the Stock Exchanges under Regulation 30 of the Listing Regulations will be hosted on the website of the Company under the section entitled “*Investor Section*” for a period of five years and thereafter it will be shifted to the section entitled “*Archives*” hosted on the website of the Company.
2. The disclosures of information and events communicated to the Stock Exchanges will be retained on the website of the Company in the section entitled “*Archives*” for a minimum period of two years. Disclosures which have been shifted to the section entitled “*Archives*” hosted on the website of the Company may be archived from the website of the Company after completion of the two years, commencing after completion of the five year period as prescribed under the Listing Regulations. Subsequently, anyone intending to review archived information and events communicated to the Stock Exchanges may write to the Company Secretary and Compliance Officer of the Company.

### **Scope of Preservation of Documents**

All Documents of the Company shall be maintained in compliance with the requirements of the Applicable Laws, including the SEBI Listing Regulations. The preservation of the documents shall be as per the periodicity stated in the guidance manual to the Policy.

### **Classification of Documents**

For the purpose of this Policy, the Documents of the Company are classified as follows:

1. Documents which need to be preserved permanently by the Company subject to modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the Documents shall also be preserved permanently by the Company.
2. Documents with a preservation period of not less than the time period stipulated in the SEBI Listing Regulations and other laws and statutes applicable to the Company from time to time after completion of the relevant transactions and subject to modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the Documents shall also be preserved for the said period. This period is currently eight years.

### **Mode of Preservation of Documents**

1. The Documents may be preserved either in physical or electronic form.
2. The officer(s) of the Company who is/are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents ('authorized person'). This is more particularly set out in the guidance manual.
3. The preservation of Documents should be in such a manner to ensure there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.
4. The preserved Documents must be accessible at all reasonable times. Access may be controlled by the authorized person for preservation, so as to ensure integrity and confidentiality of the Documents and prohibit unauthorized access.
5. The Company shall make appropriate provisions for back-up of all Documents preserved both physically and electronically.

### **Destruction of Documents**

After the expiry of the retention period, the preserved Documents may be destroyed in such mode as may be recommended by the authorized person and approved by the managing director of the

Company. The details of Documents destroyed by the Company shall be recorded in the register of disposal of records to be kept by authorized persons who are disposing of the Documents in the format prescribed in the guidance manual. This applies to both physical and electronic Documents.

#### **Review**

This Policy will be periodically reviewed and amended based on any changes in the laws, rules and regulations applicable to the Company from time to time or changes in internal processes.

#### **Dissemination**

Adoption of this Policy shall be communicated to the Stock Exchange(s) where the Company's equity shares are listed. This Policy shall also be disclosed on the website of the Company i.e. [www.lodhagroup.in](http://www.lodhagroup.in). Any questions regarding this Policy may be referred to Mr. Hitesh Marthak, Deputy Vice President - Company Secretariat, who is in charge of administering, enforcing and updating this Policy.

#### **Compliance**

All employees of the Company are required to comply with the provisions of this Policy and the guidance manual. Failure to comply by any employee of the Company may result in disciplinary action by the Company, including suspension or termination of employment.

#### **Interpretation**

In any circumstance where the terms of this Policy are inconsistent with any existing or newly enacted law, rule, regulation or standard governing the Company, the said law, rule, regulation or standard will take precedence over this Policy and procedures.