

# CUMMINS INDIA LIMITED

## Document Retention and Archival Policy

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The Board of Directors of Cummins India Limited (the "Company") have adopted the 'Document Retention and Archival Policy' (the "Policy") at their meeting held on November 5, 2015, considering enactment of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by the Securities and Exchange Board of India effective December 1, 2015.

### **1.0 Purpose:**

To set forth Cummins India Limited Policy with regard to record retention periods and acceptable practices for information control to ensure information remains legible, readily identifiable and retrievable.

### **2.0 Scope:**

**2.1** This Policy applies to any and all information related to the Company's business operations in any location that is created, accessed, stored, received or maintained using Cummins business systems and/or processes in any format or media by any person or entity.

**2.2** The words "shall" and "must" in this document indicate mandatory requirements. The word "should" indicates a preferred approach. Organizations choosing other approaches must be able to show that their approaches meet the intent of this Policy.

### **3.0 Definitions:**

Except as specifically called out in this procedure, the terms "record(s)", "information" and "document(s)" have the same meaning and are used interchangeably.

### **4.0 Policy Statements/Statement of Work:**

The Company organizations shall develop and implement records retention programs that meet the following criteria:

**4.1** All information will be retained for the mandated periods ("the mandated period") mentioned in Cummins Inc. Information Retention Policy.

For example :-

- Secretarial records: Minutes of meetings of the Board of Directors and committees of the Board shall be maintained in perpetuity. A copy of all materials provided to the Board of Directors or committees of the Board shall be maintained for not less than three (3) years.
- Press releases and public filings: All press releases and publicly filed documents shall be maintained in perpetuity. All events and press releases filed with the stock exchanges shall be maintained for not less than five (5) years on the website of the Company.
- Books of accounts and tax records: Books of accounts and tax records should be retained for at least eight (8) years following the completion of the relevant transactions or assessment year for which the records were last used.

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- Intellectual Property Records: Documents relating to the development and protection of intellectual property rights should be maintained at least for the life of such intellectual property right.
- Contracts: Execution copies of all contracts entered into by the Company should be retained for at least three (3) years following the expiry or termination of the contracts.

**4.2** At the end of the mandated period, the information shall be destroyed; unless required to be retained for a longer period of time by litigation or tax hold. If documents are to be retained for a longer period than the mandated period, the Legal Team must be notified regarding the reason for the request, and shall make the determination as to whether the record(s) shall be retained.

**4.3** All information not necessary for legal or business reasons and not required to be retained by law or regulation shall be destroyed to reduce the high cost of storing, indexing and handling the records that would otherwise accumulate.

**4.4** Adequate records shall be developed and maintained to ensure compliance with all relevant laws and regulations.

**4.5** Information maintained in individual offices, at home or any off-site location is subject to these rules and shall be managed consistent with these rules.

**5.0 Special Circumstances:**

Information not otherwise subject to retention for business reasons may need to be retained because of unusual circumstances such as litigation or a government investigation. If, for any reason, it is felt that such a situation exists, the Legal Team shall be immediately notified. When litigation or investigations do occur, the Legal Team shall notify the appropriate business/ functional teams and direct that the relevant categories of information shall be labelled for retention until further notice.

The Policy should be reviewed periodically by the Chairman & Managing Director and the Legal Head of the Company in consultation with the General Counsel of Cummins Inc., USA and amend relevant provisions if and when practical difficulties are encountered or when there is any amendment in the local, state, central legislations which affects implementation of this Policy.

Questions regarding this Policy should be addressed to the Legal Head, Cummins India Limited at [venkat.ramana@cummins.com](mailto:venkat.ramana@cummins.com).

This Policy will be communicated to all concerned persons of the Company.