

CUMMINS INDIA LIMITED

Document Retention and Archival Policy

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 ("the SEBI LODR") by the Securities and Exchange Board of India effective December 1, 2015.

1. Purpose:

To set forth a Policy with regard to record retention periods, archival of corporate records and acceptable practices for information control to ensure information remains legible, readily identifiable and retrievable. The Company shall preserve and archive its documents and records as per the requirements and provisions of the Companies Act, 2013 and the Rules made thereunder, the Secretarial Standards, the SEBI LODR and any other law, rules, regulations, as may be applicable to the Company from time to time. This policy shall be disclosed on the Company's website.

2. 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.

3. 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. Policy Statements:

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

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4.1 All information will be retained for the mandated periods ("the mandated period") mentioned in Cummins Inc. Information Retention Policy or as per applicable laws and/ or the SEBI LODR, as amended from time to time:

For example : -

- Secretarial records: Minutes of meetings of the Board of Directors, Committees of the Board, General Meetings and public filings 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 eight (8) years.
- Press releases subject to internal Information Technology policies, all events and press releases filed with the stock exchanges shall be maintained on the website of the Company for perpetuity or for not less than five (5) years and thereafter under the investor section in the archival folder.
- 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.

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. Special Circumstances:

Information not otherwise subject to retention for business reasons may need to

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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.

6. Review / Amendment of the Policy:

The Policy should be reviewed periodically to 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.

Any amendment in the regulatory requirements shall be binding on the Company and shall prevail over this Policy even if not incorporated in the Policy. In any circumstance where the terms of the Policy differ from any applicable law for the time being in force, the provisions of such applicable law shall take precedence over the Policy.

Approved By: Board of Directors on November 5, 2015

Effective Date: December 01, 2015

Last Modified Date: March 30, 2023