

Wonderla Holidays Limited

Policy Name	Document Retention & Archival Policy
Approved by	Board of Directors
Effective from	01/12/2015

Introduction

The documents or records of Wonderla Holidays Limited (hereafter the "Company") are important assets. Documents or records include essentially all records produced by an employee, whether paper or electronic. A record may be as obvious as a memorandum, an e-mail, a contract or a case study, or something not as obvious, such as a computerized desk calendar, an appointment book or an expense record.

It is the Company's policy to maintain complete, accurate and high quality documents/ records. Records are to be retained for the period of their immediate use, unless longer retention is required for historical reference, contractual, legal or regulatory requirements or for other purposes as may be set forth below. Records that are no longer required, or have satisfied their required periods of retention, shall be destroyed.

No Employee of the Company shall knowingly destroy a document with the intent to obstruct or influence the investigation or proper administration of any matter within the jurisdiction of any government department or agency or in relation to or contemplation of any such matter or case. This policy covers all records and documents of the Company.

The Board of Directors of the Company reserves the right to amend and alter this policy at any time.

Policy statement

It is the policy of the Company to comply with applicable legal and regulatory duties to retain documents, to possess all documents needed for our normal business purposes, including administration of our ongoing business relationships.

Therefore, the Company directs and expects all Employees to follow the rules and procedures set forth herein. The word 'documents' or 'records' mentioned herein includes not only documents in paper form, but e-mail messages and all other forms of electronically stored information. Also the rules and procedures apply to all computers and other electronic devices provided by the Company for use in the business of the organization, regardless of whether those computers or devices are used on the organization's premises or elsewhere.

Rules and Procedures

From time to time, the Board of Directors may issue a "legal hold," suspending the destruction of any records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. If and when the same is informed the same shall not be discarded.

The documents to be retained are listed in the schedule below for the periods of time set forth on that schedule. The schedule reflects the legal obligations for document retention.

Type of Document	Minimum Retention Requirement
Accounts payable ledgers and schedules	8 years
Audit Reports	Permanently
Bank Reconciliations	3 years
Bank statements	3 years
Cheques (for payments and purchases exceeding INR 1.00 Crore)	Permanently
Contracts and leases (expired)	8 years
Contracts and leases (still in effect)	Permanently
Correspondence (general)	2 years
Correspondence (legal and important matters)	Permanently
Correspondence (with customers and vendors)	2 years
Depreciation Schedules	8 years
Duplicate deposit slips	3 years
Employment applications	3 years
Expense Analyses/expense distribution schedules	8 years
Financial Statements (Year End)	Permanently
Insurance Policies (expired)	3 years
Insurance records, current accident reports, claims, policies, and the like	Permanently
Internal audit reports	3 years
Invoices (to customers, from vendors)	8 years
Minute books, Memorandum of Association and Articles of Association	Permanently
Payroll records and summaries	8 years
Personnel files (terminated employees)	8 years
Retirement records	Permanently
Tax returns and worksheets	Permanently
Trademark registrations, patents and copyrights	Permanently
E-mail	E-mail that needs to be saved should be either:

	<p>(i) printed in hard copy and kept in the appropriate file; or</p> <p>(ii) downloaded to a computer file and kept electronically or on disk as a separate file.</p> <p>The retention period depends upon the subject matter of the e-mail and Information Systems and Security policy of the Company.</p>
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Failure to follow this policy can result in possible civil and criminal proceedings against the Employees and possible disciplinary action against responsible individuals upto and including termination of employment.

Archival Policy

The Company's Securities are listed on BSE Limited and National Stock Exchange of India Limited. As per the requirements, all information or events which has been disclosed to the said Exchanges under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and disclosed by the Company on this website shall remain hosted for a minimum period of 5 years and thereafter will be archived for a period of 2 years. Thereafter, the information/ documents may be deleted / removed from the website.

Amendment

The Policy can be amended, modified or revised by the Chairperson or Managing Director of the Company from time to time. In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and SEBI LODR Regulations ("Statutory Provisions"), the provisions of Statutory Provisions shall prevail.