POLICY FOR PRESERVATION OF DOCUMENTS

[As per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I. Objective

This policy is formulated in line with Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, to ensure proper preservation and safe maintenance of documents and records of the Company, both in physical and electronic form, to facilitate compliance and good governance.

II. Legal Framework

This policy applies to the preservation, archiving, and disposal of all corporate records and documents created, received, or maintained by the Company in the course of its operations.

III. Definitions

- Document: "Documents" means all the business records like registers, records, papers, agreements, notices, advertisements, requisitions, order, declarations, forms, show cause notice, minutes, replies, or any other records and registers to be maintained as per the statutory requirement or in order to comply with the requirements of any applicable law, whether required to be submitted to concerned authority or sent to government department or any associates, or otherwise, and records maintained in the electronic form received or kept pursuant to the Companies Act, 2013, or under any other applicable laws for time being in force or otherwise, maintained in physical or in electronic form.
- Preservation: "Preservation" means to keep the documents under the custody of authorised person, which shall prevent the documents from being altered, damaged or destroyed.
- Authorized Person: The Company Secretary or officer nominated by the Board to oversee document preservation.

IV. Categories of Events for Disclosure

Documents shall be classified into the following categories for preservation:

A. Documents to be Preserved Permanently:

These include, but are not limited to:

- Certificate of Incorporation
- Memorandum & Articles of Association
- Minutes of General Meetings, Board and Committee Meetings (SS-1, SS-2)
- Statutory Registers under Companies Act
- Audited Financial Statements
- SEBI and stock exchange approvals and correspondence
- Legal documents, title deeds, intellectual property rights
- Listing Agreements
- Policies and Codes adopted by the Company

B. Documents to be Preserved for Minimum 8 Years:

(Or as per applicable law, whichever is longer)

- Books of Account and vouchers
- Annual Returns
- Income Tax and GST records
- Employee records (payroll, PF, ESIC, gratuity, etc.)
- Agreements and contracts (after expiration)
- Internal audit reports
- Correspondence with regulators
- Shareholder and debenture holder communications
- Copies of press releases, investor presentations

V. Mode of Preservation

- Documents may be preserved physically or in electronic form.
- Electronic records must be stored with proper access control, backups, and retrieval systems.
- All documents must be indexed and retrievable within a reasonable time.

VI. Authority & Responsibility

- The Company Secretary is responsible for the administration of this policy and ensuring regulatory compliance.
- Departmental Heads must ensure records relevant to their function are properly maintained and preserved.
- The Board of Directors or its Committee may revise this policy as needed.

VII. Archival Policy (for SEBI LODR Compliance)

In accordance with Regulation 30(8) of SEBI LODR:

- All disclosures made to stock exchanges shall be hosted on the Company's website for 5 years.
- Thereafter, they may be archived as per the web archival policy of the Company.

VIII. Destruction of Documents

- After the expiration of the preservation period, documents may be destroyed with the approval of the Company Secretary or relevant Department Head.
- Destruction shall be documented and approved, ensuring no pending litigation or investigation exists regarding the documents.

IX. Review & Amendments

This policy shall be periodically reviewed by the Board or the Company Secretary and updated to reflect any changes in applicable laws or business needs.