



## **DESCO INFRATECH LIMITED**

(Formerly known as Desco Infratech Private Limited)

(U45201GJ2011PLC063710)

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## **POLICY ON PRESERVATION OF DOCUMENTS**

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| <b>Sr.<br/>No.</b> | <b>Particulars</b>                                                                    | <b>Page<br/>Nos.</b> |
|--------------------|---------------------------------------------------------------------------------------|----------------------|
| 1                  | Preamble                                                                              | 3                    |
| 2                  | Scope                                                                                 | 3                    |
| 3                  | Objective                                                                             | 3                    |
| 4                  | Definitions                                                                           | 3                    |
| 5                  | Interpretation                                                                        | 4                    |
| 6                  | Guidelines                                                                            | 4                    |
| 7                  | Modes of Preservation                                                                 | 5                    |
| 8                  | Policy Review                                                                         | 6                    |
|                    | Annexure – A: Indicative List                                                         | 7                    |
|                    | Annexure – B: Specimen format of the register of documents<br>disposed of / destroyed | 8                    |

## **1. PREAMBLE:**

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [hereinafter referred to as “SEBI (LODR) Regulations” or “Regulations”] requires every listed company to have a policy on Preservation of Documents / records maintained by the Company either in Physical Mode or Electronic Mode.

## **2. SCOPE:**

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

## **3. OBJECTIVE:**

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulations and as per Policy framed in accordance with the Regulations and to ensure that the records no longer needed or are of no value are discarded after following the due process for discarding the same.

The major objectives of the policy are:

- ☐ Identification of statutory registers and other records of the Company which are required to be preserved.
- ☐ Identification and categorisation of the statutory registers and other records to be maintained either for 8 years or permanently.
- ☐ Decide whether the statutory records and documents are to be preserved in physical form or in electronic form.
- ☐ After completion of 8 years, for the statutory documents which are to be preserved for 8 years only may be disposed of as per the guidelines of the Policy or as decided by the Board of Directors at that time.
- ☐ Aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records.

## **4. DEFINITIONS:**

“Act” means Companies Act, 2013 including any statutory modification or re-enactment thereof.

**“Regulations”** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto;

**“Company”** wherever occur in the policy shall mean “Desco Infratech Limited (Formerly known as Desco Infratech Private Limited)”.

**“Current”** means running matter or whatever is at present in course of passage.

**"Board of Director" or "Board",** means the collective body of the Directors of the company;

**“Policy” or “This Policy”** means, “Policy on Preservation of Documents.”

**“Maintenance”** means keeping Documents, either physically or in Electronic Form.

**“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.

**“Electronic Form”** means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.

## **5. INTERPRETATION:**

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

## **6. GUIDELINES:**

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, provides that the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories as follows –

- a. documents whose preservation shall be permanent in nature;
- b. documents with preservation period of not less than eight years after completion of therelevant transactions.

Accordingly, the company has classified the preservation of documents to be done in the following manner:

- a. documents that need to be preserved and retained permanently;
- b. documents that need to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or SEBI (LODR) Regulations;
- c. documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company.
- d. where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is "Current".

An indicative list of the Documents and the time-frame of their preservation is provided in "**Annexure- A.**"

## **7. MODES OF PRESERVATION:**

The Documents may be preserved in

- a) Physical form; or
- b) Electronic Form.

The official of the Company required to preserve the document shall be Authorised Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

The preserved documents must be accessible at all reasonable times. Access may be controlled by the concerned Authorised Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

➤ Destruction of documents:

The documents of the Company which are no longer required as per the time schedule prescribed in the Annexure A may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents which are no longer required as per the documents Preservation Schedule given under **Annexure A**. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the documents in the format prescribed at **Annexure B**. The entries in the register shall be authenticated by the Authorised Person.

## 8. POLICY REVIEW:

This policy shall be reviewed by the Board from time to time so that the policy remains compliant with applicable statutory requirements.

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(This Policy is approved by the Board of Directors at its meeting held on September 26, 2024)

## **ANNEXURE - A**

### **INDICATIVE LIST:**

#### **A) PERMANENT PRESERVATION:**

- a. Common Seal
- b. Minutes books of Board, General Meetings and Committee Meetings
- c. Statutory Registers
- d. License and Permissions
- e. Statutory Forms and disclosures except for routine compliance
- f. Scrutinizers' Reports
- g. Register of Members
- h. Index of Members

#### **B) TEMPORARY PRESERVATION UPTO 8 YEARS:**

- a. Annual Returns
- b. Board Agenda and supporting documents
- c. Attendance Register
- d. Office copies of Notice of General Meeting and related papers
- e. Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers
- f. All notices pertaining to disclosure of interest of directors
- g. Instrument creating a charge or modification
- h. Books of accounts, financial statements etc.
- i. Register of debenture holders or any other security holders

#### **C) OTHERS:**

As per applicable law

**ANNEXURE – B****Specimen format of the register of documents disposed of /  
destroyed**

| Particulars of document<br>along with Provision of<br>Law | Date and Mode of<br>Destruction | Initials of the Authorised<br>Person |
|-----------------------------------------------------------|---------------------------------|--------------------------------------|
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