



POLICY ON PRESERVATION OF DOCUMENTS
(Pursuant to Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

1. Objective

The objective of this Policy is to establish a framework for effective preservation, maintenance, and retrieval of documents and records of the Company, in compliance with applicable laws, including Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR”).

2. Applicability

This Policy applies to all departments, functions, officers, employees, and personnel responsible for maintaining the Company’s statutory and regulatory records.

3. Definitions

- Document: Includes all papers, records, files, books, electronic records, emails, and other data maintained physically or electronically by the Company.
 - Preservation: Maintenance of documents and records in a manner ensuring their accessibility and protection against loss, alteration, or damage.
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4. Categories of Documents for Preservation

Documents shall be classified and preserved as follows:

A. Documents to be preserved permanently

- Incorporation documents (MoA, AoA, certificates, etc.)
 - Minutes of General Meetings, Board Meetings, and Committee Meetings
 - Statutory registers under Companies Act
 - Title deeds and property records
 - Annual Reports and Financial Statements
- B. Documents to be preserved for not less than 8 years
- Books of account and vouchers
 - Income tax and GST records
 - Payroll records
 - Correspondence with regulatory authorities
 - Copies of all notices, agenda, and related papers

C. Other records

Any other documents, as may be decided by the Board or required under any law, shall be preserved for the period as may be prescribed.

5. Modes of Preservation

Documents may be preserved physically or electronically. In case of electronic storage, proper backups and access protocols shall be maintained. The Company shall ensure the integrity, confidentiality, and accessibility of the preserved documents.

6. Destruction of Documents

After the expiry of the preservation period, documents may be destroyed in a manner ensuring confidentiality and completeness of disposal, subject to approval of the concerned functional head or Compliance Officer.

7. Authority and Responsibility

The Compliance Officer shall oversee implementation and adherence to this Policy. All departmental heads shall be responsible for classifying and preserving records under their control.

8. Review and Amendments

This Policy shall be reviewed periodically and amended as required to comply with changes in regulations or business practices. All amendments shall be approved by the Board of Directors.

Approved by the Board of Directors on May 28, 2025

SAKETH SEVENSTAR INDUSTRIES LIMITED
