

POLICY FOR PRESERVATION OF DOCUMENTS

(Amended and approved by the Board of Directors on September 05, 2024)

Objective

- 1.1. The objective of this Policy is to lay down the principles for the preservation of documents and records of the Company.

2. Regulatory Framework

- 2.1. The Securities and Exchange Board of India has on September 2, 2015 notified the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations") which shall come into effect on December 1, 2015.
- 2.2. Regulation 9 of the SEBI Regulations requires listed entities to have a Policy on Preservation of documents approved by its Board of Directors, classifying the documents in at-least two categories, which are as follows:
 - a. Documents whose preservation shall be permanent in nature; and
 - b. Documents with preservation period of not less than eight years after completion of the relevant transactions.
- 2.3. Accordingly, this policy is framed as per the requirements of the SEBI Regulations.

3. Definitions

- 3.1. "Company" shall mean Rathni Industries Limited.
- 3.2. "Documents" or "Records" mean a piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company.
- 3.3. "Preservation" or "preserve" means maintenance of documents and records (whether physical or electronic) in usable form and in good order, to prevent from being damaged or destroyed or tampered with.
- 3.4. "Policy" shall mean the Policy on Preservation of documents.
- 3.6. "SEBI Regulations" shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued thereunder, including any statutory modifications or re-enactments thereof for the time being in force.

4. Policy

4.1. Preservation:

- 4.1.1. The Company shall preserve all its records as per the requirements and provisions of the Companies Act, 2013 and the Rules made thereunder, the Secretarial Standards, the Listing Agreement and the SEBI Regulations and any all other applicable law, rules, regulations, internal policies of the Company, in force.

4.1.2. The Companies Act, 2013 (“the Act”) and Secretarial Standard – 1 provide a period up to which certain documents / registers are to be preserved. The Company shall ensure that maintenance of these documents are in line with the period mentioned in the Companies Act, 2013 and Secretarial Standard – 1 as amended from time to time, except in so far as may be mandated for a longer period by any other law applicable for the time being in force. Given below in **Annexure A** are certain documents and their preservation period under the Act/Secretarial Standard-1.

4.1.3. In respect of documents for which no retention period is mandated by law, the retention periods will be approved by the respective Head of Department.

4.1.4. The Company shall adhere to the applicable provisions of law/ rules/ regulations with regard to the manner of maintenance of records.

5. General

5.1 The Policy would be subject to revision/ amendment in accordance with the applicable laws.

5.2 The Company reserves its rights to alter, modify, add, delete or amend any of the provisions of this policy.

5.3 In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

Annexure A

Permanent Records:

Sr No.	Section/Rules/Clause	Type of Document	Form Specified
1.	Section 7(4)	Memorandum of Association and Articles of Association	
2.	Section 186(9) and Rule 12(1) of the Companies (Meetings of Board and its Powers) Rules, 2014	Register of loans, guarantee, security and acquisition of securities made by the company	Form No. MBP 2
3.	Section 187(3) and Rule 14(1) of the Companies (Meetings of Board and its Powers) Rules, 2014.	Register of investments not held in its own name by the company	Form No. MBP 3
4.	Section 189(1) and Rule 16(1) of the Companies (Meetings of Board and its Powers) Rules, 2014.	Register of contracts or arrangements in which directors are interested	Form No. MBP 4

5.	Section 85 and Rule 10(4) of Companies (Registration of Charges) Rules, 2014	Register of charges	Form No. CHG-7
6.	Section 88 and Rule 15(1) of the Companies (Management and Administration) Rules, 2014.	Register of Members along with index of the names	Form No. MGT-1
7.	Section 88 and Rule 15(4) of the Companies (Management and Administration) Rules, 2014.	Foreign register of members	Form No. MGT-3
8.	Rule 25(1)(e) of the Companies (Management & Administration) Rules, 2014 and Clause 18.1 of Secretarial Standard 2	Minutes of General Meeting including Minutes of all Meetings of the transferor company under a scheme of arrangement	
9.	Rule 25(1)(f) of the Companies (Management & Administration) Rules, 2014 and Clause 8.1 of Secretarial Standard 1	Minutes of Board or Committee Meetings including Minutes of all Meetings of the transferor company under a scheme of arrangement	
10.	Rule 6(3) of the Companies (Share Capital and Debentures) Rules, 2014.	Register of Renewed and Duplicate Share Certificates	Form No. SH-2

Other Records:

Sr No.	Section/Rules/Clause	Type of Document	Preservation Period	Form Specified
1.	Section 128(5)	Books of Account including vouchers relevant to any entry in such books of account	8 financial years preceding current FY.	
2.	Rule 9 of Companies (Meetings of Board and its Powers) Rules 2014.	Disclosures/ Notices by a director of his interest.	For a period of 8 years from the end of the financial year to which it relates	Form No. MBP 1

3.	Section 85 and Rule 10(4) of the Companies (Registration of Charges) Rules, 2014	The instrument creating a charge or modification	For a period of 8 years from the date of satisfaction of charge by the company	
4.	Section 88 and Rule 15(2) of Companies (Management and Administration) Rules, 2014.	Register of debenture-holders or any other security holder, along with index of the names	For a period of 8 years from the date of redemption of debentures or securities.	Form No. MGT.2
5.	Section 88 and Rule 15(4) of the Companies (Management and Administration) Rules, 2014.	Foreign register of debenture- holders or any other security holder	For a period of 8 years from the date of redemption of such debentures or securities	
6.	Section 88 and Rule 15(3) of Companies (Management and Administration) Rules, 2014.	Annual return and copies of all certificates and documents required to be annexed thereto	For a period of 8 years from the date of filing with the Registrar	
7.	Rule 7(3) of the Companies (Share Capital and Debentures) Rules, 2014.	All books and documents relating to the issue of share certificates, including the blank forms of share certificates	Not less than 30 years and in case of disputed cases shall be preserved permanently	
8.	Rule 7(3) of the Companies (Share Capital and Debentures) Rules, 2014.	All certificates surrendered to a company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters	May be destroyed after the expiry of 3 years from the date on which they are surrendered, under the authority of a resolution of the Board and in the presence of a person duly appointed by the Board in this behalf.	

9.	Rule 3(2)(d) of the Companies (Meetings of Board and its Powers) Rules, 2014	Tape recording(s) or other electronic recording mechanism used for Board meetings held through video-conferencing or audio-visual means	At least upto the time of completion of audit of that particular year	
10.	Clause 4.1.7 of Secretarial Standard 1	Attendance register of Board and Committee Meeting	For a period of at least 8 financial years and may be destroyed thereafter with the approval of the Board.	
11.	Clause 8.2 of Secretarial Standard 1	Office copies of Notices, Agenda, Notes on Agenda and other related papers of Board and Committee Meeting including copies of the above documents received from the transferor company under the Scheme of Arrangement.	To be preserved in good order in physical or in electronic form for as long as they remain current or for 8 financial years, whichever is later and may be destroyed thereafter with the approval of the Board.	
12.	Clause 18.2 of Secretarial Standard 2	Office copies of Notices, scrutiniser's report, and related papers of the General Meeting including those received from the transferor company under the Scheme of Arrangement.	To be preserved in good order in physical or in electronic form for as long as they remain current or for 8 financial years, whichever is later and maybe destroyed thereafter with the approval of the Board.	