

POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL

1. Background and Objective.....	1
2. Scope.....	1
3. Definitions.....	2
4. Classification Of Documents	2
5. Preservation of Documents.....	3
6. Destruction of Documents.....	3
7. Archival Policy.....	3
8. Conflict in Policy	4
9. Amendment.....	4
10. Version History.....	4

1. BACKGROUND AND OBJECTIVE

The Securities and Exchange Board of India (“**SEBI**”) vide its notification dated September 02, 2015, issued the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”) which *inter alia* mandates listed entities to frame a policy on the preservation of documents.

Further, the SEBI Listing Regulations also mentions about an archival policy as per which, all events or information which have been disclosed to stock exchange(s) under Regulation 30(8) of the SEBI Listing Regulations, shall be hosted on the website of the Company for a minimum period of 5 (five) years and thereafter as per the said policy.

TBO Tek Limited (“**Company**”) has framed its Policy on Preservation of Documents and Archival (“**Policy**”) in compliance with the SEBI Listing Regulations. The purpose of this Policy is to provide a framework for the adequate protection and preservation of documents as per Regulation 9 of SEBI Listing Regulations and other Applicable Laws, and for archival of the disclosures made on the website related to the information and events communicated to the stock exchanges under Regulation 30 of the SEBI Listing Regulations. The Policy also outlines the procedure for discarding the Documents of the Company which are no longer needed or are of no value.

2. SCOPE

All Documents of the Company, as required to be maintained under the Applicable Laws, shall be preserved in compliance with this Policy.

3. DEFINITIONS

“**Applicable Laws**” shall mean the SEBI Listing Regulations, Companies Act, 2013 and rules made thereunder, each as amended from time to time, together with the circulars issued thereunder and such other laws and statutes as may be applicable to the Company from time to time.

“**Board**” shall mean the board of directors of the Company.

“**Document(s)**” shall mean and include all papers, documents, agreements, filings, forms, memos, correspondences, emails, records, files, books, audio/ video recordings etc., of the Company in physical or electronic form.

“**Electronic Form**” shall mean any data stored in 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 access to it.

“**Functional Head**” shall mean the individuals who are responsible for managing specific functions or departments within the Company.

“**Policy**” shall mean this Policy on preservation and archival of Documents formulated by the Company, as amended from time to time.

“**SEBI Listing Regulations**” shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

***Note:** Words and expressions used and not defined in this Policy but defined in the Applicable Laws shall have the same meaning assigned to them in those Applicable Laws.*

4. CLASSIFICATION OF DOCUMENTS

For the purpose of the Policy, the documents of the Company are classified as follows:

- (a) Documents which need to be preserved permanently by the Company in terms of the Applicable Laws. Provided that all the modifications, amendments, additions or deletions in such Documents shall also be preserved permanently by the Company.
- (b) Documents with a preservation period of not less than the time period stipulated in the Applicable Laws, after completion of the relevant transaction/ event. Provided that all the modifications, amendments, additions or deletions in such Documents shall also be preserved for the said period. This is currently eight (8) years.
- (c) Documents with no specific preservation period as per the Applicable Laws, in which case such Documents along with all the modifications, amendments, additions or deletions thereto, shall

be maintained for such period as may be determined by the respective Functional Head after the completion of relevant transaction/ event, taking a considered view about its relevance.

An indicative list of Documents and the timeframe for their preservation is provided in Annexure-B.

5. PRESERVATION OF DOCUMENTS

- (a) The Documents may be preserved either in physical form or Electronic Form.
- (b) The preservation of Documents shall be in such a manner that ensures that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.
- (c) The preserved Documents shall be accessible at all reasonable times.
- (d) The Functional Head shall control the access for the preserved Documents, to ensure integrity and confidentiality of the Documents and prohibit unauthorised access.
- (e) The Functional Head shall make appropriate provisions for back up of all preserved Documents.
- (f) The physical Documents preserved may be converted, whenever required or felt necessary, into Electronic Form and vice versa, with written approval of the respective Functional Head to ensure ease in maintenance of records and efficient utilization of space.

6. DESTRUCTION OF DOCUMENTS

After the expiry of the retention period, the preserved Documents may be destroyed with the written approval of the respective Functional Head, in such a mode as deemed fit. He/ She shall also maintain a register of disposal of Documents, duly capturing the details of Documents destroyed in the prescribed format annexed to this Policy as Annexure-A.

The modes of destruction of Documents can include methods like shredding, pulping, recycling etc. or any other mode for electronic records, such that it leaves no possibility for reconstruction of the Documents and information contained therein.

7. ARCHIVAL POLICY

- (a) The Company will host all the relevant disclosures of information and events communicated to the stock exchange(s) under Regulation 30 of the SEBI Listing Regulations on the website of the Company under the section titled “*Investor Relations*” for a period of 5 (five) years and thereafter, the same shall be archived for retrieval for such period as decided by the Company Secretary and Compliance Officer.

- (b) Subsequently, anyone intending to review archived information and events communicated to the stock exchange(s) may write to the Company Secretary and Compliance Officer of the Company.

8. CONFLICT IN POLICY

In the event of any conflict between this Policy and the provisions contained in Applicable Laws and/or any other laws, the latter shall prevail.

9. AMENDMENT

Any change in the Policy shall be approved by the Board. The Board shall have the right to withdraw and/or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding. Any subsequent amendment/modification in the Applicable Laws shall automatically apply to this Policy and the Company Secretary & Compliance Officer and the Chief Financial Officer are severally authorized to give effect to such amendment/ modification in this Policy.

10. VERSION HISTORY

Version	Effective Date	Author	Approver / Reviewer
1.0	November 24, 2021	Neera Chandak - Company Secretary & Compliance Officer	Board of Directors at its meeting held on November 24, 2021
2.0	November 12, 2024	Neera Chandak - Company Secretary & Compliance Officer	Board of Directors at its meeting held on November 12, 2024

Annexure-A

FORMAT OF REGISTER OF DOCUMENTS & RECORDS DESTROYED

S. No.	Particulars of documents & records destroyed	Date of Destruction	Mode of Destruction	Signature

Indicative list of Documents whose preservation shall be permanent in nature

- Certificate of Incorporation
- Memorandum and Articles of Association
- Documents filed for incorporation
- Register of Renewed and Duplicate Share Certificate
- Register of Charges
- Register of Members and Record of Beneficial Owners
- Register of Loans and Investments
- Register of investment not held in its own name by the Company
- Register of Contract or arrangement in which director are interested
- Minutes of Board or Committee Meetings and resolution passed by circulations
- Minutes of the General Meetings of class of shareholders / creditors or resolutions passed by way of postal ballots
- Books and documents relating to the issue of share certificates
- License, documents, approvals etc. received from any government or regulatory authority
- Title deeds of properties
- Intellectual property documents
- Orders, judgments of court or any adjudicating authority

Indicative list of Documents to be preserved for not less than 8 years after completion of the relevant transaction(s)

- Books of accounts and tax records viz. documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax authorities, shall be maintained for a period of 8 (eight) years from end of the relevant assessment year or till the disposal of the appeal against any demand by the highest authority, whichever is later
- The instrument creating a charge or modification
- Notice of interest by Directors and KMP
- Register of Deposit
- Register of debenture holders or any other security holder along with index of name
- Annual Return and copies of all certificates and documents required to be annexed thereto as per Companies Act, 2013
- Attendance registers, notices, scrutinizer's report, agenda, notes to agenda and other related papers of general meetings, board meetings and various committee meetings
- Structure Digital Database as per SEBI (Prohibition of Insider Trading) Regulations, 2015 after completion of the relevant transactions and in the event of receipt of any information from SEBI regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings.

Indicative list of Documents to be preserved for less than 8 years after completion of the relevant transaction(s)

- Information collected at the time of resignation of Designated person, including updated address and contact details in line with SEBI (Prohibition of Insider Trading) Regulations, 2015 for a minimum period of 5 (five) years
- Disclosures made under Regulation 7 of SEBI (Prohibition of Insider Trading) Regulations, 2015 for a minimum period of 5 (five) years
- All certificates surrendered to the Company shall immediately be defaced by stamping or printing the word "cancelled" in bold letters and shall be kept for at least 3 (three) years
- Save as otherwise stated in the Archival Policy, Documents, disclosures, newspaper advertisements or publications and press releases under SEBI Listing Regulations