



POLICY ON PRESERVATION OF DOCUMENTS

I. BACKGROUND

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”) require every Listed Company to formulate a policy on Preservation of Documents which has to be approved by the Board of Directors.

In this context, the following policy has been framed by the Board of Directors (“Board”) of Rajoo Engineers Limited with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation.

II. OBJECTIVE

This Policy contains guidelines for identifying Documents (defined later) that need to be maintained, the period of preservation of such Documents and its destruction/disposal. This Policy aims to provide efficient and systematic control on the periodicity and destruction of business related Documents.

III. DEFINITIONS

“Document(s)” refers to papers, notes, agreements, notices, advertisements, requisitions, order, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any applicable law, whether issued, sent, the time being in or otherwise, maintained on paper or in Electronic form received or kept in pursuance of the Act or under any other law for and does not include multiple or identical copies.

“Electronic Record(s)” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.

“Electronic Form” means on any 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.

“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.

IV. PERIODICITY OF PRESERVATION OF DOCUMENTS

The below guidelines shall be followed for proper preservation of documents.

Document Category	Document Type	Preservation Period	Mode of Preservation
Company Operations	Memorandum /Articles of Association Certificate of incorporation Certificate of commencement of business Licenses, certificates, approvals and other such documents issued by Central/State Government and any other statutory and/or body Orders, judgments of authorities Policies, Charters and Codes of the Company Other related Documents	Permanent	Physical and/or electronically
Tax and Finance Records	Books of accounts, including inter-alia, financial statements, vouchers relevant to entry in books of accounts, audit records, invoices, expense records, bank records etc. in accordance with the applicable Provisions of Companies Act, 2013, Income tax Act, and any other applicable laws. Application/correspondence with various Direct and Indirect tax authorities Excise invoices/bills/challans Returns and Assessment Records	Eight financial year or such period as may be specified under applicable law/statute etc.	Physical and/or electronically

	<p>Sales Tax documents</p> <p>All copies of registrations</p> <p>Loan related Documents</p> <p>Agreements pertaining to securities Documents related to all other taxes and duties</p> <p>Other related Documents</p>		
Secretarial Records	<p>Notice, agenda and notes to agenda of meetings of the Board and its Committees</p> <p>Minutes of the meetings of the Board of Directors and of its Committees</p> <p>Minutes of all meetings of shareholders</p> <p>Office copies of Notices, scrutinizer's report and other documents related to meetings of shareholders/creditors of Company</p> <p>Attendance register of the meetings of the Board and its Committees</p> <p>Statutory Registers, indices, returns, forms as required under various applicable laws / statutes / regulations etc.</p> <p>Statutory filings with the Stock Exchanges, SEBI, Ministry Corporate Affairs, Reserve Bank of India and any other statutory/regulatory authority Applications and approvals issuance and listing of securities Press releases, publicly documents</p> <p>Land deeds/documents/receipts</p> <p>Other Documents required to be permanently preserved under applicable law / regulation / statute etc.</p> <p>Fixed Asset Register</p> <p>Other related Documents</p>	Permanent	Physical and/or electronically

Legal	Executed copies of contracts/agreements entered by the Company	Five years beyond the life of the contract or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
	Documents relating to business projects/contracts/bids Case file of all disputes with different authorities. Registration/renewal Documents Documents relating to development of intellectual property All Documents containing trade secrets Original and supplementary license user agreements Other related Documents	Permanent	Physical and/or electronically
	Documents are relevant to litigation or any potential litigation (dispute that may result in litigation), claim, audit, investigation or enforcement action.	Until the Legal Department of the Company determines in writing that such Documents are no longer needed.	Physical and/or electronically
Production, purchases related records	Production procedures, production data, system based records, MIS, yield, rejections etc. Other production related records required to be maintained under any applicable law/statute etc. Purchase orders, annual rate contracts, quotations and comparative quotation analysis etc. Bill of entry/bill of lading, shipping bill, airway bill etc.	Eight financial years or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
Strategy/projects	Documents relating to green field / brown field projects Statistical information, negotiation	Five years beyond the life of the project/assignment or	Physical and/or electronically

	drafts, analysis reports etc. Other related documents	such period as may be specified under applicable law/statute etc.	
Employment/ Personnel records	Documents relating to individual personnel records, payroll, salary history, bonuses, performance reviews etc. Other personnel related documents	Eight financial years or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
	HR Manual as amended from time to time.	Permanent	Physical and/or electronically
Information Technology	Documents in relation to procurement of IT hardware, software, licenses etc. Operations & User Manuals License and Information Security Register Server logs Disaster Recovery Site logs Inventory of back up data Other related Documents	Eight financial years or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
Marketing and Sales records	Final copies of marketing and sales documents Sales & Marketing policies Excise Invoices Debit Note/Credit Notes Credit Appraisal Forms & Ratings Agreements with Agents Collection Advices Related MIS Other related Documents	Eight financial years or such period as may be specified under applicable law/statute etc.	Physical and/or electronically
International	Documents governed by the jurisdiction of foreign country	As per requirement of concerned the country	Physical and/or electronically

Incidental or other business related information	Drafts and preliminary versions of documents superseded by work paper and other transitory information	As long as it remains relevant	Physical and/or electronically
	Any other Document relating to the business of the Company	180 days or as long as it remains current	Physical and/or electronically

Where the preservation period of Documents is not included in the above identified categories, such period shall be determined by the application of the general guidelines affecting Document preservation identified in this Policy, as well as any other pertinent factors.

Any document not included above, should be maintained for a minimum period legally required and in other cases as determined by the respective head of the department in writing.

V. DISPOSAL AND DESTRUCTION OF RECORDS

After the expiry of the statutory retention period, the preserved documents may be destroyed. Destruction of the documents as normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant.

This applies to both Physical and Electronic Documents. The Documents may be destroyed as follows:

- a. Recycle non-confidential paper records,
- b. Shred or otherwise render unreadable confidential paper records; or
- c. Delete or destroy electronically stored data

VI. DISCLOSURE/AMENDMENT

This policy as amended from time to time shall be made available at the website of the Company. The right to interpret/amend/modify this policy vests in the Board of Directors of the Company.