

EKAMAYA PROPERTIES PRIVATE LIMITED
CIN: U68100MH2024PTC426643

POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS

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(Pursuant to Regulation 9 and Regulation 51 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

INTRODUCTION:

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) requires every listed entity to have a policy for preservation and archival of documents, approved by its Board of Directors.

The Companies Act, 2013 (“the Act”) and the Rules thereunder also mandates the Company to maintain certain types of corporate records, usually for a specified period of time.

In this context, the Board of Directors (“Board”) of Ekamaya Properties Private Limited (“EPPL/Company”) has adopted the said Policy with the objective of classifying various documents, records and registers for the purpose of maintenance, preservation and archiving.

OBJECTIVE:

The objective of the Policy is to establish a framework for classifying documents, records and registers of the Company for the purpose of preservation.

The purpose of this Policy is also to guide employees of the Company in understanding their obligations in retaining physical documents and electronic documents. The policy is formulated to manage the Company’s information in a structured manner, to retain information for as long as it has a business purpose, to satisfy statutory or regulatory requirements, and to protect information which is vital to the Company.

- (a) documents whose preservation shall be permanent in nature;
- (b) documents with preservation for a specific period of time

DEFINITIONS:

‘**Company**’ means ‘Ekamaya Properties Private Limited’;

‘**Document**’ includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form;

‘**Electronic Form**’ w.r.t information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device in possession of the Company or Company having control over access to it;

‘**Maintenance**’ means keeping Documents, either physically or in Electronic Form.

‘**Electronic Record**’ means electronic record as defined under clause (1) of sub-section (1) of Section 2 of the Information Technology Act, 2000;

‘**Policy**’ means the Policy for Preservation and Archival of Documents in accordance with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

SCOPE AND APPLICABILITY:

This policy covers all information created, received, managed and retained by the Company including all its units and divisions, hard copy and electronic records including data on the Internet and Intranet sites, databases and emails.

Information, under this policy, includes all hard copy and digital information created or received in connection with the business of the Company including originals and copies of correspondence, recordings, work papers, video tapes, photographs, product specifications, reports, emails, web pages, etc.

This policy extends to all locations of the Company.

In the event of any discrepancy arising between an existing rule of law and newly enacted rule, law, regulation, standard etc., such newly enacted law, rule, regulation or standard shall prevail over this Policy from the date of its enforcement until such time this Policy is changed, to conform to the new law, rule, regulation or standard.

PRESERVATION OF DOCUMENTS:

The documents shall be preserved in the manner as stated below:

A. Documents which are to be maintained permanently:

The Company shall maintain the following documents on a permanent basis:

- a) Documents evidencing registration / incorporation of the Company/change of name etc. and Constitution documents such as Memorandum and Articles of Association
- b) Statutory Registers, Minutes books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
- c) Certificates obtained from various statutory authorities
- d) Affidavit from the subscribers to the memorandum and from persons named as the first directors
- e) Register of Members (MGT-1)
- f) Register of Renewed and Duplicate Share Certificate (SH-2)
- g) Annual Return
- h) The Foreign Register of Members
- i) Register of Charges (CHG-7)
- j) Documents relating to issue/allotment of securities (Prospectus, Letter of Offer, Register of Allotment, etc.)
- k) Court Orders relating to amalgamations/mergers/de-mergers etc. and approval of Central/State Governments
- l) Various filings made with Registrar of Companies, stock exchange(s), Reserve Bank of India or any other statutory authority(ies)
- m) Various policies adopted by the Board of Directors
- n) Approvals / Permissions / Consents for carrying out any Activity/Business
- o) Legal opinions, Power of attorneys, Authority Letters, orders/judgments/ awards of the court / tribunal / authorities
- p) Intellectual property Rights documents shall include, but not be limited to copyrights, trademarks, patents, and industrial Designs. Intellectual property rights documents that are owned by the Company
- q) Register of particulars of loans and guarantee given, securities provided & acquisition of securities made by the Company (MBP-2)
- r) Register of Investments not held in its own name by the Company (MBP-3)
- s) Register of Contracts with related party and contracts and Bodies etc. in which Directors are interested (MBP-4)

- t) Annual Audit Reports and Financial Statements
- u) Subsidiary Accounts, if applicable
- v) Internal/ Cost Audit Reports
- w) Compliance / Secretarial Audit Reports
- x) Business/ JV/ SPA/ SHA/ SSA/ Loan/ Lease Agreements
- y) Original Purchase and Sale Agreement

B. Documents which are to be maintained for at least eight years after the completion of the event:

- a) Original signed Financial Statements and Annual Return prepared under the Companies Act, 1956 / 2013.
- b) Any other statutory documents not covered above
- c) Notices and Agenda of the Board Meeting/Annual General Meeting/Extra Ordinary General Meeting and Attendance Registers of Board/committee meetings, declarations from Directors etc.
- d) Books of Accounts of the Company
- e) Contracts entered into by the Company from time to time
- f) Documents relating to legal cases and litigation relating to the Company
- g) Taxation Documents including documents concerning tax assessment, tax filings, tax returns, proof of deductions, Challans, appeals preferred against any claim made by the relevant tax authorities
- h) Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
- i) Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities) (MGT-2)
- j) Foreign register of debenture holders or any other security holders (8 years from the date of Redemption)
- k) All notices pertaining to disclosure of interest of directors (MBP-1) for a period of 8 years from the end of the financial year to which it relates)
- l) Disclosure of interest received from the directors of the Company in the manner prescribed;
- m) Attendance registers, notices, agenda, notes on agenda and other related papers of general meetings, Board meetings, and various committee meetings;
- n) Changes to the Memorandum of Association and the Articles of Association, if any;
- o) Register of deposits accepted or renewed, if any;
- p) Relevant marketing and sales Documents if part of tender submission
- q) Legal Documents including but not limited to contracts, legal opinions, pleadings, orders passed by any court or tribunal, judgments, interim orders, Documents relating to cases pending in any court or tribunal or any other authority empowered to give a decision on any matter, awards, Documents relating to property matters
- r) HR Documents including records or Documents relating to recruitment, employment and personnel information, remuneration, entitlements, performance review, action taken by or against any employee, complaints by or against any employee
- s) Licenses obtained by the Company

C. Documents which are to be maintained on website of the Company for a minimum period of five (5) years:

- a) Disclosure of all events and information provided to the Stock Exchanges as per the Listing Regulations
- b) Press Release & Public Filings: All press releases and publicly filed documents shall be maintained in perpetuity. All events and press releases filed with the stock exchanges shall be maintained for no less than five (5) years on the website of the company with appropriate archival.

The above documents as uploaded on the Company's website will be archived for a period of three (3) years or for such other additional period as may be required considering the requirement of various Laws, Statutes, Regulations, etc. and other legal and administrative aspects. Post completion of the archival period, such documents may be removed from the website in accordance with this Policy and applicable laws and thereby destroyed as per this Policy.

Notwithstanding the general guidelines, care should be taken by the respective departments to ensure that records of special nature such as unsatisfied claims by or against the Company, suits pending in courts, tribunals, quasi-judicial for other mediation and alternate dispute fora, industrial disputes, etc. are preserved according to specific needs and even beyond the prescribed period.

Also, in the case of statutory records such as licenses, certificates, sanctions, approvals, etc. from Government/ Statutory Bodies, care should be taken to maintain and preserve the records in accordance with the specific guidelines/instructions, if any, by the issuing authority.

RESPONSIBILITY

The Compliance Officer or Company Secretary, as designated by the Board of the Company in this behalf, shall be responsible for the Preservation of the Records according to the time frame prescribed in the Policy for their Preservation.

All staff and management of the Company shall assist in implementing this Policy as appropriate to their roles and responsibilities.

POLICY REVIEW / AMENDMENT:

The Policy shall be reviewed as and when required to ensure that it meets the objectives of the relevant regulation and any change/amendment in the Policy shall be approved by the Board.

LOCATION OF RECORDS:

Records shall be maintained in location as per the permission and approval provided under Act or under any other statute. The Records for which no specific place has been specified under any statute shall be maintained at the registered office of the Company or at any other place as may be approved by the Board, from time to time.

DISPOSAL OF RECORDS:

After expiry of the preservation period as stated in the Policy, the document may be destroyed by recycling, shredding or deleting / destroying electronic data, paper records and documents or such other means as the Board deems fit or to render the confidential paper records as unreadable.
