



INNOVA CAPTAB LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

Approving Authority	Board of Directors of the Company
Version & Adopted Date	(Version 1.0) & 19 th June 2022
Version & Amendment Date	(Version 2.0) & 29 th March 2024
Version & Amendment Date	(Version 3.0) & 05 th Feb 2025

1. PURPOSE AND SCOPE

The purpose of this document is to present a high level policy statement for Innova Captab Limited (hereinafter referred to as "Company") regarding preservation of its documents in accordance with the provisions of the Companies Act, 2013 and Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Further, Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") mandate listed entities to formulate a Policy for Preservation and Archiving of Documents on their website. It is in this context that the Document Retention and Archival Policy ("Policy") is being framed and implemented.

The policy is intended to define Company's preservation of documents responsibilities and to provide guidance to the executives and staff working in Company in making decisions and undertaking other activities that may have an impact on the operations of the Company. It also frames the guidelines for fundamental accountability of Company to retain and preserve its documents as the basis for communication with a range of external stakeholders.

The policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy would contain guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

The Policy is framed in line with the existing provisions of SEBI Listing Regulations. Any future changes in the SEBI Listing Regulations will, ipso facto, apply to this Policy.

This policy has been adopted and approved by the Board of Directors at its meeting held on 19th June, 2022 and amended on 29th March 2024 and thereafter on 05th February 2025.

2. DEFINITIONS

"**Applicable laws**" mean the SEBI Listing Regulations and the applicable provisions of Companies act, 2013 as amended along with the rules framed thereunder.

"**Board**" means Board of Directors of the Company as constituted from time to time.

"**Company**" means Innova Captab Limited.

"**Documents**" refers to papers, notes, agreements, notices, advertisements, requisitions, orders, 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, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.

"**Electronic Form**" means 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 control over or access thereto.

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

"**Policy**" means this Policy on Preservation of Documents formulated by the Company.

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

"**SEBI Listing Regulations**" means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

3. STATUTORY MANDATE

The policy on preservation of documents is mandated by the provisions of Regulation 9 of SEBI Listing Regulations. As per the mentioned Regulation, a listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories i.e.

- (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.

Under this Regulation, the Company has a strategic objective of ensuring that significant documents are safeguarded and preserved to ensure its longevity of priority documents including its electronic resources.

4. CLASSIFICATION OF DOCUMENTS TO BE PRESERVED / RETAINED

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

- a) The list of Documents which shall be permanently preserved is given in **Annexure A** to this Policy. The Company shall permanently preserve these Documents subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the Documents shall also be preserved permanently by the Company.
- b) The list of documents which shall be preserved for a period not less than eight years after completion of the relevant transaction is given in **Annexure B** to this Policy. The said Documents shall be preserved subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the Documents shall also be preserved for the said period.
- c) Any other documents which are required to be mandatorily maintained and preserved as per the applicable Statutory/ Regulatory provisions in this regard.

5. PRINCIPLE OF RESPONSIBILITY OF EMPLOYEES FOR PRESERVATION OF DOCUMENTS

All the employees of the Company are responsible for taking into account the potential impacts on preservation of the documents in their work area and their decision to retain/preserve or destroy documents pertaining to their area. Such policy bestowing responsibility on the Company's employees would immensely help company's litigation preparedness tool helping the Company and outside legal counsel to track down documents to handle the legal cases.

6. PERIODICAL REVIEW OF THE POLICY BY TOP MANAGEMENT

The policy should be reviewed periodically by the management and amendments effected to subject to approval of the Board if and when practical difficulties are encountered. The management may also review the policy on document retention to comply with any local, state, central legislations that may be promulgated from time to time.

7. MODES OF PRESERVATION

- a) The documents may be preserved either in physical form or electronic form.
- b) The officer(s) of the Company who is / are generally expected to observe the compliance of requirements of applicable law shall be the person(s) of the department responsible to preserve the documents (authorized person).
- c) The preservation of documents should be in such a manner to ensure that there is no tampering, alteration, destruction, or anything which endangers the content, authenticity, utility or accessibility of the documents.
- d) The preserved documents must be accessible at all reasonable times. Access may be controlled by the authorized person for preservation, to ensure integrity and confidentiality of the documents and prohibit unauthorised access.
- e) The Company shall make appropriate provisions for back up of all documents preserved both physically and electronically.

8. ELECTRONIC DOCUMENTS; DOCUMENT INTEGRITY

Documents in electronic format must be kept in the same manner as hard copy or paper documents. Due to the fact that the integrity of electronic documents, whether with respect to the ease of alteration or deletion, or otherwise, may come into question, the administrator shall attempt to establish standards for document integrity, including guidelines for handling electronic files, backup procedures, archiving of documents, and regular checkups of the reliability of the system; provided, that such standards shall only be implemented to the extent that they are reasonably attainable considering the resources and other priorities of the Company.

9. DISPOSAL OF DOCUMENTS AND RECORDS

Documents and records which are no longer required or upon the expiration of the specified period of time for preservation may be destroyed or purged in one of the following ways with the prior written approval of any one of the Key Managerial Personnel of the Company appointed under the Companies Act, 2013 or as procedure specified by law:

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

10. SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS

In case the Company is served with any notice for request of documents or any employee becomes aware of a governmental investigation or audit concerning Company or commencement of any litigation against the Company, such employee shall inform the Top Management and any further disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determine otherwise. The Top Management in such case shall inform all the employees by mail under "User list" of the need to retain the documents and suspension of disposal of the same.

ANNEXURE A

Documents / Record whose preservation shall be permanent in nature:

Sr. No.	Documents/ Records
1.	Certificate of Incorporation
2.	Memorandum and Articles of Association
3.	Agreements made by the Company with stock exchanges, depositories, etc.
4.	Minute Books of General Meetings, Board and Committee Meetings as per the Companies Act and as per the applicable Secretarial Standards
5.	Register and Index of Members or other security holders, if any including Foreign Register of Members
6.	Register of Contracts as per Companies Act
7.	Register of Charges as per Companies Act
8.	Register of Investments as per Companies Act
9.	Register of loans, guarantee, security and acquisition made by the company
10.	Register of Renewed and Duplicate Share Certificates as per Companies Act
11.	Register of contracts with related parties and contracts and Bodies etc. in which directors are interested
12.	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
13.	Authorization / licenses obtained from any statutory authority
14.	Policies of the Company framed under various regulations
15.	Register of disposal of records
16.	Annual Reports of the Company
17.	Material Agreements of the Company
18.	Such other records as may be required under any law from time to time

ANNEXURE B

Documents/ Records to be preserved for a minimum period of eight years:

Sr. No.	Documents/ Records
1.	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act
2.	Annual Returns as per Companies Act
3.	Register of Deposits as per Companies Act
4.	Register of Allotment (from the date of each allotment) as per Companies Act
5.	Register of debenture holders including an index of the names, Foreign Register of Debenture Holder from the date of redemption of debentures or securities as per Companies Act
6.	Annual financial statements including: <ul style="list-style-type: none"> - Annual accounts - Directors report - Auditors report
7.	Books of accounts including Vouchers / Voucher register as defined under the Companies Act
8.	Income Tax Returns filed under Income Tax Act, 1961
9.	All notices in form MBP-1 received from Directors and KMPs along with any amendment thereto
10.	Return of declaration in respect of beneficial interest in any share as per Companies Act
11.	Copy of newspaper advertisement or publications
12.	Compliance Reports received from any statutory authority
13.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means
14.	Disclosure/Return filed under SEBI Listing Regulations
15.	Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers
16.	Attendance Register
17.	Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings (including AGM)
18.	Electronically stored Documents
19.	All e-mails received from Internal and External Sources
20.	Audio recordings, video recordings of post earnings or quarterly calls, by whatever name called conducted physically or through digital means, as disclosed to the Stock Exchanges shall be available on the website for minimum period of two years and transcripts of such calls for five years
21.	Any other Document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act and/or the SEBI Listing Regulations