

**POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS AND RECORDS  
[ADOPTED BY BOARD ON 05.02.2025]**

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## 1. **Objective:**

The objective of this Policy is to lay down the principles for the preservation, archival and destruction of documents and records of the Company, in compliance with the applicable laws, rules and regulations, and to ensure that all important documents generated or received by the Company are adequately maintained and preserved, and that records no longer required are disposed of at an appropriate time and in a specified manner.

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## 2. Regulatory Framework

- a. Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) requires listed entities to have a Policy for Preservation of Documents approved by their Board of Directors, classifying documents in at least two categories: (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. The listed entity may keep such documents in electronic mode.
- b. Regulation 30(8) of the SEBI Listing Regulations requires that all events or information disclosed to stock exchange(s) under Regulation 30 shall be hosted on the website of the listed entity for a minimum period of five years, and thereafter as per the archival policy of the listed entity, as disclosed on its website.
- c. Regulation 46 of the SEBI Listing Regulations prescribes that information disclosed on the Company’s website under specified sub-clauses shall be hosted for a minimum period of five years and thereafter as per the archival policy of the listed entity; and certain categories of information shall be preserved permanently in accordance with Regulation 9(a).
- d. Section 128 of the Companies Act, 2013 (“the Act”) requires every company to maintain its books of account and other relevant books and papers for a minimum period of eight financial years immediately preceding the current year.
- e. The Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) as applicable from time to time.

## 3. Definitions:

- a. “**Act**” shall mean the Companies Act, 2013 including the Rules made thereunder as amended from time to time.
- b. “**Archival**” means the process of moving documents which are no longer in active use to a separate storage location (whether physical or electronic) for long-term retention, in a manner that ensures ease of retrieval.
- c. “**Authorised Personnel**” means the Company Secretary or such other person as may be designated by the Board of Directors for the purpose of implementation of this Policy.
- d. “**Company**” shall mean Excelsoft Technologies Limited (Formerly known as Excelsoft Technologies Private Limited).
- e. “**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, and includes books of account, deeds, vouchers, writings, documents, minutes and registers maintained in paper or in electronic form.
- f. “**Key Managerial Personnel**” shall mean the Key Managerial Personnel of the Company as defined under the Act.
- g. “**Preservation**” or “**preserve**” means maintenance of documents and records (whether physical or electronic) in usable form and in good order, to prevent them from being damaged or destroyed or tampered with.
- h. “**Policy**” shall mean the Policy on Preservation & Archival of documents and records.
- i. “**Preservation**” or “**Preserve**” means maintenance of documents and records (whether physical or electronic) in usable form and in good order, so as to prevent them from being damaged, destroyed or tampered with.
- j. “**Register of Documents Destroyed**” means the register maintained by the Authorised Personnel recording details of all documents destroyed pursuant to this Policy.

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- k. **“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. **Preservations**

- a. The Company shall preserve all its documents and records as per the requirements of the Companies Act, 2013, the Rules made thereunder, the Secretarial Standards, the SEBI Listing Regulations and any other applicable laws, rules, regulations, and internal policies of the Company in force from time to time.
- b. All documents and records stated in Schedule I to this Policy shall be preserved permanently by the Company.
- c. All documents and records stated in Schedule II to this Policy shall be preserved for a period of not less than eight years after completion of the relevant transaction or such other period as may be prescribed under applicable laws, rules or regulations for the time being in force, and thereafter may be destroyed in accordance with Clause 7 of this Policy.
- d. Documents and records not specifically covered under Schedule I or Schedule II, and for which no specific preservation period is prescribed under any applicable law, rule or regulation, shall be governed by Schedule III of this Policy.
- e. The Company shall adhere to the applicable provisions of law with regard to the manner of maintenance of records, including requirements relating to format, audit trail, backup, and electronic storage as prescribed under the Companies Act, 2013 and the Rules made thereunder.
- f. Documents and records may be preserved in physical form and/or electronic mode. Documents preserved in electronic mode shall be retained completely in the format in which they were originally generated, sent or received, or in a format that accurately represents the original information. The information in electronic records shall remain complete and unaltered.

#### 5. **Archival of Documents:**

- (a) Documents and records that are no longer current, but which are required to be preserved for a specified period under applicable laws, or this Policy shall be archived by the Company.
- (b) Every Function/Unit of the Company shall identify the documents and records within its area of operations that are required to be maintained and preserved and shall be responsible for archiving the same as per this Policy under the overall supervision of the Authorised Personnel.
- (c) Every Function/Unit shall follow the established procedure for archiving of documents and records, ensuring the ease of retrieval of such documents and records at all times.
- (d) Documents and records may be archived in physical and/or electronic mode and shall be stored:
- In the premises of the Company or with an approved warehousing agency, in the case of physical documents; and
  - On the server of the Company and/or the server of any third-party vendor/service provider, in the case of electronic documents, with appropriate security and safety measures in place.
- (d) Documents and records archived in electronic form shall be subjected to automatic backup on a periodic basis as per the procedure established by the IT function of the Company.
- (e) Notwithstanding anything contained in this Policy, where any document or record is subject to or required in connection with any pending litigation, investigation, regulatory proceeding, or inquiry, such document or record shall be retained until the final resolution or disposal of such matter, regardless of the expiry of the prescribed preservation period.

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**6. Website Archival:**

- (a) All events or information that have been disclosed to the stock exchange(s) under Regulation 30 of the SEBI Regulations shall be hosted on the Company's website for a minimum period of 5 (Five) years from the date of such disclosure to the stock exchange(s).
- (b) After the expiry of the 5 (Five) year period referred to in Clause 6(a) above, such disclosures shall be moved to an archived section of the Company's website and shall remain accessible to the public as per the archival mechanism established by the Company. The archival mechanism so established shall be disclosed on the Company's website.
- (c) Information disclosed on the Company's website pursuant to Regulation 46 of the SEBI Regulations shall be hosted on the website for a minimum period of 5 (Five) years, and thereafter as per this archival policy. Information required to be preserved permanently pursuant to Regulation 9(a) of the SEBI Listing Regulations shall be preserved permanently on the Company's website or in electronic records, as applicable.
- (d) The Company's website shall contain a dedicated section for archived disclosures, clearly marked as "Archive" or "Archived Disclosures", to ensure continued public accessibility of historical disclosures.

**7. Destruction of Documents:**

- (a) Documents and records which have completed their prescribed preservation period and are no longer required may be destroyed, subject to the following:
  - i. Prior approval of the Board of Directors, or such person(s) as may be authorized by the Board from time to time, shall be obtained before destruction;
  - ii. A list of documents/records proposed to be destroyed shall be placed before the Board or authorized person prior to destruction;
  - iii. No document or record that is relevant to any pending or anticipated litigation, investigation, regulatory proceeding, audit or inquiry shall be destroyed;
  - iv. Destruction shall be carried out in one of the following ways: (A) recycling of non-confidential paper records; (B) shredding or otherwise rendering unreadable all confidential paper records; or (C) permanent deletion or destruction of data stored in electronic form.
- (b) The Authorized Personnel shall maintain a Register of Documents Destroyed, recording the following particulars for each instance of destruction:
  - i. A brief description of the documents/records destroyed;
  - ii. The period to which they relate;
  - iii. The date of destruction;
  - iv. The mode of destruction; and
  - v. Authentication by the Authorized Personnel and the concerned Function/Unit Head.

**8. Responsible Officer:**

- (a) The Company Secretary shall be the Authorized Personnel responsible for the overall implementation, oversight, and monitoring of this Policy.

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(b) Each Function/Unit Head shall be responsible for compliance with this Policy in respect of documents and records within their area of operations and shall coordinate with the Authorized Personnel for archiving and destruction of documents as and when required.

(c) The Authorized Personnel shall be responsible for maintaining the Register of Documents Destroyed and for ensuring that the Company's website archival obligations under Clause 6 are complied with.

#### 9. General:

- (a) This Policy shall be subject to revision/amendment in accordance with the applicable laws. The Board of Directors shall review this Policy periodically, at least once in a year, or earlier upon any significant regulatory amendment.
- (b) The Company reserves its right to alter, modify, add, delete or amend any of the provisions of this Policy.
- (c) In case of any amendment(s), clarification(s), circular(s) or notification(s) issued by any relevant authority, which are not consistent with the provisions of this Policy, such amendment(s), clarification(s) or circular(s) shall prevail and this Policy shall stand amended accordingly from the effective date, even if not expressly incorporated herein.

#### Schedule I – Documents Whose Preservation Shall Be Permanent in Nature

Sl. No.	Document / Record
1	Certificate of Incorporation and all documents filed with the Registrar of Companies at the time of incorporation
2	Memorandum and Articles of Association, including all amendments thereto
3	Register of Members along with the index of members
4	Register of renewed and duplicate share certificates
5	Register of Charges
6	Register of Loans, Guarantees, Security and Acquisition
7	Register of investments made by the Company not held in its own name
8	Register of contracts or arrangements in which directors are interested
9	Minutes of proceedings of General Meetings (including resolutions passed by postal ballot), Board Meetings, creditors' meetings, and meetings of Committees of the Board; and resolutions passed by circulation
10	Annual Reports and original signed Financial Statements
11	Share certificates and records of allotment, transfer and transmission of securities
12	Agreements with stock exchanges, depositories and registrar and share transfer agents
13	Offer documents (Prospectus, Red Herring Prospectus, Draft Red Herring Prospectus) and

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	related allotment records
14	Licences, approvals and permissions issued by statutory authorities, Central and State Governments or regulatory bodies
15	Intellectual property registrations, trademarks, patents and related documents
16	Title deeds, property documents and asset-related agreements
17	Standard Operating Procedures and Board approved Policies of the Company
18	Any other document, certificate or statutory register required to be maintained permanently under any applicable law, rule or regulation

**Schedule II – Documents with Preservation Period of Not Less Than 8 (Eight) Years After Completion of Relevant Transaction**

Sl. No.	Document / Record
1	Books of account including relevant books and papers, financial statements, vouchers, invoices, bank statements and audit-related documents
2	Tax returns, assessments, notices, orders and related correspondence under all applicable tax laws
3	Disclosures/notices by a director of his/her interest under Section 184 of the Act
4	Instrument creating or modifying a charge (after satisfaction of the charge)
5	Annual Return and copies of all certificates and documents required to be annexed thereto
6	Attendance registers of Board Meetings and Committee Meetings
7	Agreements, contracts, legal documents and correspondence relating to transactions
8	Submissions, filings and correspondence with Stock Exchanges pursuant to SEBI Listing Regulations
9	Disclosures made to stock exchange(s) under Regulation 30 of SEBI Listing Regulations (after the 5 (Five) year website hosting period)
10	Secretarial Audit Reports and Annual Secretarial Compliance Reports
11	Related Party Transaction approvals, supporting documentation and quarterly reports to the Audit Committee
12	Records maintained under SEBI (Prohibition of Insider Trading) Regulations, 2015,

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	including UPSI logs, trading window records and disclosures
13	Court orders, litigation files, arbitration records and legal opinions
14	Insurance policies and related documents (after expiry of policy)
15	Employee records, service agreements and appointment letters
16	Correspondence with regulators including SEBI, Ministry of Corporate Affairs, Income Tax authorities and other statutory bodies
17	Any other document, certificate or register required to be maintained for not less than 8 (Eight) years under any applicable law, rule or regulation

### Schedule III – Residual Documents

Documents and records not specifically covered under Schedule I or Schedule II, and for which no specific period of preservation is prescribed under any applicable law, rule or regulation, shall be preserved for a minimum period of 8 (eight) financial years from the close of the financial year in which such document or record was created or received, as the case may be.

After the expiry of the 8 (eight) financial years period, such documents and records may be destroyed with the approval of the Authorized Personnel and the concerned Function/Unit Head, and the details of such destruction shall be recorded in the Register of Documents Destroyed.

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