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**POLICY ON PRESERVATION OF
DOCUMENTS**

BACKGROUND

This policy is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "Listing Regulations") and various provisions of the Companies Act, 2013.

Regulation 9 of the Listing Regulations mandates that a listed entity shall have a policy for preservation of documents approved by its board of directors, classifying them in at least two categories as follows:

- a) Documents whose preservation shall be permanent in nature;
- b) Documents with preservation period of not less than eight years after completion of the relevant transactions.

Note: Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode.

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

Besides the above, as per the applicable provisions of the Companies Act, 2013, certain documents are required to be preserved permanently or up to a certain prescribed time.

Accordingly, this policy has been framed, keeping in view particularly the requirements of the Listing Regulations and the provisions of the Companies Act, 2013.

OBJECTIVES

The primary object of this policy is to determine the period for preservation of records/documents of the Company based on their reference value and statutory requirements. In determining such period, the following aspects have been considered:

- a) Company's own information retrieval needs (reference value);
- b) Statutory requirements under respective statutes;
- c) Litigation requirements;
- d) Ease of retrieval;
- e) Optimal use of storage space and cost of preservation;
- f) Timely sanitation of obsolete records

DEFINITION

In this policy, unless the context otherwise requires –

- a) “Act” means the Companies Act, 2013 and the rules made there under, as amended from time to time.
- b) “Listing Regulations” shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as may be amended from time to time.
- c) “Company” means Ecoboard Industries Limited
- d) “Document” includes all summons, notices, requisitions, orders, declarations, forms and registers, agreements and memorandum of understanding, papers, certificates, records, contracts, files, books, letters, tapes, CDs, DVDs, electronic storage devices, etc., 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;
- e) “Key Managerial Personnel” or “KMP” shall have the same meaning described to it under the Act.
- f) “Board” or “Board of Directors” shall mean the Board of Directors (including the Board committees) of the Company, as may be re-constituted from time to time.
- g) “Financial Year” shall have the same meaning described to it under the Act.
- h) “Electronic Form” with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device.

All other words and expressions used but not defined in this policy but defined in the Act, the SEBI Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and/ or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

SCOPE

These guidelines will be valid for determining the preservation period for to all the documents, in electronic or physical form, and will be applicable to all the locations of the Company.

PRESERVATION POLICY

The following documents required to be prepared and maintained under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall be preserved for such period as mentioned against each item in the table.

Annexure 1 of this policy contain the details of Documents whose preservation shall be **permanent in nature**, subject to the modifications, amendments, additions or deletions or any changes made therein from time to time. Provided that the Company shall also preserve all such modifications, amendments, additions or deletions in the Documents permanently.

Annexure 2 of this policy contain the details of documents whose preservation shall be **temporary in nature** and shall be maintained in the following manner:

- All such documents having preservation period of 8 (eight) years or period as per applicable laws, shall be preserved for such period as prescribed under the applicable laws but not less than 8 (eight) years.
- All other documents for which the period of preservation is not prescribed under any laws shall be preserved for a minimum period of 8 (eight) years or any such specific period as the Company deems necessary, as may be mentioned against each item.

MODE OF PRESERVATION

Records/documents may be preserved either physically or in electronic form. The preservation location will be the concerned department. If the location is other than the concerned department, the same should be documented and kept in a file for reference purpose in the respective department. In case of critical documents which need to be preserved for very long periods or permanently, the same shall be preserved in fire proof or other such secure cabinets.

DOCUMENTS TO BE MADE AVAILABLE ON THE WEBSITE OF THE COMPANY AS REQUIRED BY THE COMPANIES ACT, 2013 AND THE LISTING REGULATIONS

1. As required under the Listing Regulations, the Company shall maintain a functional website containing –
 - the basic information about the Company,
 - all Information and/or documents as specified in the applicable provisions of the Companies Act, 2013,
 - all Information and/or documents as specified in Regulation 46 (2) of the Listing Regulations,
 - all Information and/or documents as mentioned in Regulation 30 of the Listing Regulations on Material Events,
 - all other Information and/or documents as required under the Listing Regulations,
2. The Company shall ensure that the contents of the website are correct.
3. The Company shall update any change in the content of its website within two working days from the date of such change in content.

4. Information and/ or Documents that need to be made available under Regulation 30 of the Listing Regulations shall be made available on the website simultaneously with disclosure to Stock Exchanges.
5. The information and/or documents uploaded on the website shall be available for the current financial year and for the preceding five financial years.
6. Information and/ or Documents shall be arranged under proper heads and sub heads in such a manner that they can easily be located/ searched by the viewers, viz.
 - a) The information and/or documents may be arranged financial year-wise with further segregation into the four quarters of the financial year.
 - b) All policies etc. or the information/ documents of a general nature can be clubbed together at one place.

ARCHIVAL OF DOCUMENTS

Documents maintained/preserved by the Company, as mentioned in the above paras, shall be maintained/ preserved in the following manner:

Documents maintained in physical form:

1. All information and/or documents pertaining to the current financial year and for one preceding financial year shall be kept handy and maintained in such a manner that their retrieval is easy and quick.
2. All documents pertaining to the period prior to the preceding financial year, shall be kept in good condition at least up to the minimum period specified for their maintenance / preservation as mentioned in the Annexures attached hereto. The said records should be also maintained in such a manner that their retrieval is easy and quick.

Documents maintained in electronic form:

1. All documents pertaining to the current financial year and for the preceding financial year shall be maintained on server, and backup be maintained on scheduled time and day. The documents shall be maintained in such a manner that their retrieval is easy and quick.
2. Back up of all documents pertaining to the period prior to the preceding financial year shall also be maintained on server in good condition at least up to the minimum period specified for their maintenance / preservation. The said records should be also maintained in such a manner that their retrieval is easy and quick.

Documents made available on the website of the company: After the expiry of time mentioned in above of this policy (i.e. five financial years preceding the current financial year), the information and/or document shall be removed from the main website. The Backup of said information and/or document, which is removed from the main website,

shall be maintained/ preserved in the server for a minimum period of 3 years and after expiry of this period of 3 years, the backup may be permanently removed from the server.

DISPOSAL OF REGISTERS/DOCUMENTS

The registers/documents mentioned above may be destroyed in accordance with the provisions contained in the Act and the SEBI Laws after approval of the Board and in the presence of the Company Secretary and the CFO.

The Board shall review, at least once in every three years, the list of documents that may be destroyed. The Company shall maintain a Register of Records and Documents Destroyed, containing the particulars of the documents destroyed, the year to which it pertains, mode of destruction etc., each entry in this register shall be verified by the Company Secretary and countersigned by the CFO.

The concerned employee shall be responsible for taking in to account the potential impact on preservation/destruction of the documents in their work area and their decision to retain/preserve/destroy documents pertaining to their area of work.

EXCLUSION

Documents/records in respect of which any investigation/enquiry is pending, or in respect of which any legal proceeding is pending, or which is part of any legal dispute, are not covered under this policy.

DISCLOSURE

This Policy shall be placed on the website of the Company.

REVIEW

The policy has been approved by the Board of Directors of the Company. The Board, however, may review this policy as and when it deems appropriate. This policy is being formulated keeping in mind the applicable laws, rules, regulations and standards in India. If there is an amendment in such laws, rules, regulations and standards, allowing standards, then this Policy shall be deemed to have been amended to the extent of such amendment. Also, if due to subsequent amendment in the laws, this Policy or any part hereof becomes inconsistent with the law, the provisions of law shall prevail and this Policy shall be deemed to be amended to that extent.

ANNEXURE 1

Documents whose preservation shall be permanent in nature

| Sr. No. | Particulars |
|---------|---|
| 1 | Documents and information filed with ROC for Incorporation of the Company |
| 2 | Common seal, certificate of incorporation and certificate of change of name, if any) |
| 3 | Certificate for commencement of business, if any |
| 4 | Memorandum of Association and Articles of Association as amended from time to time |
| 5 | Agreements made by the Company with the Stock Exchanges and Depositories, etc. |
| 6 | Minutes Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013 and the Regulation |
| 7 | Cancelled Share certificates |
| 8 | Licenses, Certificate and permissions obtained from any statutory authority |
| 9 | Order from Courts and any other regulatory authorities |
| 10 | Statutory registers required to be maintained under various applicable laws |
| 11 | Statutory forms except for routine compliance |
| 12 | Files relating to premises for instance Title Deeds/Lease Deeds of owned premises/land and building, etc. and related Ledger / Register |
| 13 | Policies of the Company framed under the Companies Act, 2013 and various regulations from time to time. |
| 14 | Any other documents as may be required to be maintained in terms of applicable law(s) and preserved from time to time. |

ANNEXURE-2

Documents whose preservation is not permanent in nature

| Sr. No. | Particulars | Preservation Period |
|----------------|--|---|
| 1 | Annual Returns | 8 years from the filing with the Ministry of Corporate Affairs |
| 2 | Attendance Register of Board/General Meeting | 8 years |
| 3 | Income tax papers | 8 years from the end of Financial Year or completion of assessment under income tax, whichever is later |
| 4 | Notices of General Meetings/ other such meetings and supporting documents all other | 8 years from the date of meeting |
| 5 | Employees Information Records | 8 years after resignation/ separation |
| 6 | Disclosure of interest by the Directors | 8 Years |
| 7 | Instrument creating a charge or modification | 8 Years |
| 8 | Books of accounts and financial statements, etc. | 8 Years |
| 9 | Any other important documents including tax filling and papers, project documents and any other such documents and papers. | 8 Years |
| 10 | Scrutinizers report | 8 Years |
