

DHABRIYA POLYWOOD LIMITED

POLICY ON PRESERVATION & ARCHIVAL OF DOCUMENTS

(Amended on May 23, 2025)

POLICY ON PRESERVATION OF DOCUMENTS

1. INTRODUCTION

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 Companies Act, 2013. Archival Policy as referred to in Regulation 30 (8) of the Listing Regulations forms part of this Policy. This policy is intended to ensure compliance particularly with the Listing Regulations and the applicable provisions of Companies Act, 2013.

2. PURPOSE

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.

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 has 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 applicable provisions of 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 Listing Regulations and the provisions of Companies Act, 2013.

3. DEFINITIONS

In this Policy, unless the context requires otherwise:-

- a) "Act" means the Companies Act, 2013 and the Rules framed thereunder, including any modifications, amendments, clarifications, circulars or re-enactment thereof.

- b) “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 access to it.
- c) “Maintenance” means keeping Documents, either physically or in Electronic Form.
- d) “Preservation” means to keep in good order and to prevent from being altered, damaged or destroyed
- e) “Regulations” shall mean SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, including any modifications, amendments, clarifications, circulars or re-enactment thereof.

Any other term not defined herein shall have the same meaning as defined under the Companies Act, 2013, the Listing Agreement, Regulations or any other applicable law or regulation to the extent applicable to the Company.

4. ADMINISTRATION

Attached as Appendix A is a Documents P reservation Schedule that is approved as the Initial Schedule for maintenance, preservation and disposal of the Documents. The Company may preserve the Documents in electronic mode too. The Managing Director, Chief Financial Officer, Compliance Officer, Head of the Department s who are responsible for relevant areas of the Company’s operation (Responsible Officer) shall be in- charge of administration of this Policy and the implementation process and procedures to ensure that Documents P reservation Schedule is followed. The Administrator is also authorised to make modifications to the Documents Preservation Schedule from time to time to ensure that it is in compliance with local, State and Central Laws and monitor compliance with this Policy.

5. MANNER OF PUBLIC DISCLOSURE OF RECORDS PUBLISHED ON THE WEBSITE OF THE COMPANY

The documents required to be published on the website of the Company shall be hosted under the “Investors” section of the website till 5 (Five) years from its disclosure on the website of the Company i.e. www.polywood.org.

Thereafter, the same shall be transferred to the “Past Information/Events” section till such time as may be instructed by the Directors of the Company or the Company Secretary. However, in case of any Updation in disclosure of such published record, the older record can be removed from the website of the Company as per the will of the Directors of the Company or the Company Secretary, provided it does not lead to contravene ion of any law(s) or regulation(s) in force.

6. PROCEDURE FOR DISPOSAL OF DOCUMENTS

The Documents that are no longer required as per the time schedule prescribed in the Appendix A may be destroyed. The Responsible Officers may direct the relevant employees from time-to-time to destroy the Documents which are no longer required as per the Documents Preservation Schedule given under Appendix A. The details of the Documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by employees who are disposing the Documents in the format prescribed at Appendix B.

7. MONITORING & REVIEW

This Policy will be regularly monitored and reviewed to ensure that it remains relevant to the Company's business aims and requirements. Compliance with this Policy and associated procedures will be monitored on an ongoing basis through self-assessment procedures and reviews. The continuous monitoring ensures that

- No illegal records disposal takes place.
- There is a timely review of procedures to ensure that they, the procedures, are relevant, useful and meet the statutory needs.
- Unauthorized access to records is averted.

8. AMENDMENTS TO THE POLICY

The board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace the policy entirely with the new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

Annexure 'A'

Documents Preservation Schedule:

A. Corporate Records

Sr. No.	Document Type	Preservation Period (In Years)
1.	Common Seal, Certificate of incorporation, Certificate of change of name (if any), Memorandum and Articles of Association as amended from time to time, Counter folios of Share Certificates issued from time to time	Permanent
2.	Annual Report, Director's Report, Auditor Report, Secretarial Report and such other report as required	Permanent
3.	Minutes Books of Board, General Meetings and Committees Meetings	Permanent
4.	Statutory Registers	Permanent
5.	License and Permissions under various Laws	Permanent
6.	Statutory Forms except for routine compliance	Permanent
7.	All documents required under Listing Agreement	Permanent
8.	Register of Members & Index of Members	Permanent
9.	Vat/ Sales Tax Records, TDS Records, Income tax Papers, Books of accounts	8
10.	Annual Returns	8
11.	Board Agenda and supporting documents	8
12.	Attendance Register of meeting of BOD	8
13.	Office copies of Notice of General Meeting and related papers	8
14.	Office copies of Notice of Board Meeting / Committee Meeting, Agenda, Notes on Agenda and other related papers	8
15.	Register & Index of Debenture-holders, If any	15 years after the redemption of debentures

B. All other documents

All other documents of the Company shall be maintained in compliance with the requirements of the applicable laws.

Annexure 'B'

Sr. No.	Particulars of documents destroyed	Date and mode of destruction	Initials of the Responsible Officer

POLICY ON ARCHIVAL OF DOCUMENTS

1. BACKGROUND

The website of the Company provides information on the Company's business for information and awareness of stakeholders. The information on the website is updated on a regular basis.

Content archiving is the process of collecting portions of the website and ensuring that the collection is preserved in an archive and maintain records required for statutory purposes. Archived data consists of older data that is still important to the organization and may be needed for future reference, as well as documents/information that must be retained for regulatory compliance.

Regulation 30(8) (Chapter IV) of the Regulations requires every Listed Entity to make available an Archival policy on the website. In this context, the following policy has been framed by the Board of Directors of the Company.

2. OBJECTIVES

The Policy is to maintain as required under Regulation 30 of the Regulations. Records are to be retained for the period of their immediate use, unless longer retention is required for historical reference, contractual, legal or regulatory requirements or for other purposes as may be set forth below. Records that are no longer required, or have satisfied their required periods of retention, shall be destroyed as per the procedure prescribed under the law.

3. DOCUMENTS/ INFORMATION WHICH SHALL BE ARCHIVED

All Press Releases, News Announcements, Disclosures made to the Stock Exchange(s) by the Company including under Regulation 30 of the Listing Regulations as well as the financial documents/information for existing and potential stakeholders, which are regulatory in nature including annual reports and financial results.

4. SCOPE

In line with the Company's Policy on Determination of Materiality of Events and as per the Regulations, the Company shall disclose all such events to the Stock Exchanges and such disclosures shall be hosted on the website of the Company for a period of 5 years and thereafter the same shall be archived so as to be available for retrieval for a further period of three years by storing the same on suitable media. Thereafter the said information, documents, records may be destroyed as per the policy on preservation of documents.

5. POLICY REVIEW

The Policy shall be subject to review by the Board. Any amendment made to the policy as deemed necessary from time to time in accordance with the regulatory requirements / amendments or otherwise, shall be reported to the Board for noting at a meeting of the Board.