

APRAAVA RENEWABLE ENERGY PRIVATE LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

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[Under Regulation 9 of Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015]

1. Purpose of the Policy for Preservation of Documents (“the Policy”)

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “**Listing Regulations**”), requires every listed company to formulate a Policy for Preservation of Documents which has to be approved by the Board of Directors of the Company, classifying the documents in at least two categories, as follows:

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

Besides the above, as per applicable provisions of Companies Act, 2013 certain documents must 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, provisions of Companies Act, 2013 and the Secretarial Standards, issued by the Institute of Company Secretaries of India under Section 118(10) of the Companies Act, 2013.

This Policy shall come into effect from the date of receipt of the final listing and trading approval from BSE Limited.

2. Definitions

Documents refer to papers, notes, agreements, notices, advertisements, requisitions, declarations, forms, correspondence, minutes, regulatory order, registers or any other record, required to be maintained under or in compliance with the requirements of any applicable law in India, whether maintained on paper or in electronic form, whether issued, sent, received or kept in pursuance of the Companies Act, 2013, Listing Regulations, Income Tax Act, 1961, Factories Act, 1948 or under any other applicable law for the time being force in India.

Electronic Form means storage of the Documents on any electronic device such as computer, laptop, compact disc, floppy disc, space or electronic cloud, or any other form or device for storage and retrieval, as may be considered feasible, whether in control / possession of the Company or otherwise, so long as the Company has an authorized access to it.

Electronic records mean the electronic record as defined under Section 2(1)(t) of the Information Technology Act, 2000.

Maintenance means keeping documents, whether in physical or in electronic mode.

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

3. Policy

The Company shall preserve all its documents, as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, the Listing Regulations and such other applicable laws, rules, regulations and directions, as may be applicable to the Company, from time to time.

3.1 Documents whose preservation shall be permanent in nature

All those documents which are required to be preserved permanently in accordance with the provisions of applicable law, act, rules, regulations, guidelines, circulars, notifications etc. as may be applicable on the Company from time-to-time shall be preserved permanently. Details of documents whose preservation shall be permanent in nature is listed in '**Annexure A**'.

3.2 Documents with preservation period of not less than eight years after completion of the relevant transactions

All those documents which are required to be preserved in accordance with the provisions of applicable law, act, rules, regulations, guidelines, circulars, notifications etc. for a period of not less than eight years after completion of the relevant transactions shall be preserved accordingly. Detail of documents with preservation period of not less than eight years after completion of the relevant transactions is listed in '**Annexure B**'.

3.3 Documents with preservation period other than those mentioned above

All those documents which are required to be preserved in accordance with the provisions of applicable law, act, rules, regulations, guidelines, circulars, notifications etc. for a preservation period of other than those mentioned in 2.1 and 2.2 above shall be preserved accordingly.

3.4 Mode of maintenance

The Company may maintain the records either in physical or in the Electronic Form. For maintenance in the Electronic Form, the applicable provisions of the various applicable laws, rules, regulations etc. with regard to maintenance of the Documents in the Electronic Form shall be adhered to by the Company. All the records shall be maintained as per the prescribed formats, if any, as amended from time to time, under the various applicable laws, rules and regulations.

3.5. Disposal / Destruction of records

Documents / records should not be kept longer than is necessary and should be disposed of at the right time as unnecessary retention of records consumes time, space and equipment use.

The Documents / records referred to in Annexure B shall be preserved for at least 8 years (or additional period decided by the Company) may be disposed of after the expiry of the periods of their preservation, after the approval of the Group General Counsel, Chief Financial Officer and Company Secretary of the Company.

Notwithstanding the aforesaid, destruction of the Documents as a normal administrative practice shall be followed, for the records which are duplicate / redundant.

The Documents may be destroyed as follows:

- Recycle non-confidential paper records;
- Shred or otherwise render unreadable, confidential paper records; and
- Delete or destroy electronically stored data.

3.6 Archival

The disclosures as made by the Company and uploaded/hosted on its official website shall be retained in the webpage for a period of 5 years and thereafter, the same may be archived and kept for a period of 1 year.

4. Reviews / Amendments to the Policy

The Compliance Officer of the Company shall review this Policy periodically. This Policy may be modified or amended with the approval of the Board of Directors only.

Version	Date of Approval	Approving Authority	Effective Date
1	04 September 2025	Board of Directors	29 September 2025

Documents / Record whose preservation shall be permanent in nature

1. Certificate of incorporation
2. Memorandum of Association and Articles of Association
3. Minute Books of General Meetings, Board Meetings and Committee Meetings
4. Register and Index of Members
5. Register of contracts with related parties and contracts and bodies in which directors are interested
6. Register of charges
7. Register of Investments not held in its own name by the Company, if any
8. Register of renewed and duplicate share certificates, if any
9. Register of Directors and Key Managerial Personnel
10. Register of loan, guarantee, security and acquisition made by the Company, if any
11. Agreements made by the Company with Stock Exchanges, Depositories, etc.
12. Documents relating to land/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. All books and documents relating to the issue of share certificates, including the blank forms of share certificates. (to be maintained for not less than 30 years and in disputed cases, permanently).
17. Foreign Register of Members (unless discontinued or all the entries are transferred to any other foreign register or to the principal register).
18. Annual Reports.
19. Dividend cheques or warrants returned by the Bank, after payment thereof, and the Dividend Registers
20. Such other records as may be required under any law from time to time

Documents / Record to be preserved for a minimum period of eight years (unless otherwise specified)

1. Books of accounts including Vouchers / Voucher register as defined under the Companies Act, 2013
2. Annual financial statements including:
 - a. Annual accounts
 - b. Directors report
 - c. Auditors report
3. Annual Returns as per Companies Act, 2013 (along with certificates and documents attached thereto)
4. Tax records, including Income Tax Returns filed under Income Tax Act, 1961, tax filings, proof of deductions, appeal preferred any claim made by the relevant tax authorities, shall be maintained for a period of eight years or if in appeal, period of eight years after a final order has been received with respect to any matter which was so preferred.
5. Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meeting and various Committee Meetings
6. Register of debenture-holders, if any or other security holders, if any (including Foreign register of debenture holders or any other security holders).
7. Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
8. Register of Deposits as per Companies Act, 2013
9. Register of Allotment (from the date of each allotment) as per Companies Act, 2013
10. All notices in form MBP – 1 received from Directors and KMPs along with any amendment thereto
11. Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013
12. Copy of any newspaper advertisement or publications or any press releases
13. Compliance Reports received from any statutory authority
14. Disclosures / Returns / Documents filed under Listing Regulations
15. Employment / Personnel records of the Company
16. Legal documents, including but not limited to contracts, legal opinions, pleadings, orders, judgments, interim orders, documents relating to cases pending in any Court / Tribunal or any other Authority empowered to give a decision on any matter, awards, documents, etc. relating to land, property or business of the Company in general.
17. The disclosures made under the Securities and Exchange Board of India (“SEBI”) (Prohibition of Insider Trading) Regulations, 2015 shall be preserved for a minimum period of five years.
18. The structured digital database under SEBI (Prohibition of Insider Trading) Regulations, 2015 shall be preserved for a minimum period of eight years or in the event of any investigation / enforcement proceedings, till the completion of the same.
19. In case of merger/amalgamation, Minutes of all Meetings of the transferor company, as handed over to the transferee company, shall be preserved permanently by the transferee company, notwithstanding that the transferor company might have been dissolved.

20. All physical certificates surrendered to a company shall immediately defaced by stamping or printing the word “cancelled” in bold letters. (May be destroyed after the expiry of three years from the date on which they are surrendered).
21. Proof of sending Agenda and Notices to Directors shall be preserved for a period of three years from the date of circulation of the same.