



DOCUMENT RETENTION AND ARCHIVAL POLICY

CONTENTS

1. Background.....	2
2. Objective of the Policy	2
3. Introduction	2
4. Responsibility for Administration	3
5. Statement of Policy	3
6. Policy and Purpose	3
7. Rules and Procedures.....	4
8. Administration.....	4
9. Responsibilities of Constituencies	5
10. Suspension of Document Destruction; Compliance	6
11. Electronic Documents; Document Integrity	6
12. Emergency Planning	6
13. Document Creation and Generation.....	7
14. Procedure for Disposal of Documents	7
15. Suspension of Documents Disposal in the event of Litigation or Claims	7
16. Communication of this Policy	8
17. Amendment.....	8
Archival Policy for Hosting Information on the Company's Website	9

1. Background

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.

2. Objective of the Policy

The objective of this Policy is to classify the documents in two categories i.e.

- (i) documents which need to be preserved permanently and
- (ii) documents which need to be preserved for a specific period of time.

This policy establishes retention and archival schedules for various data categories defined in this policy, and it is formulated for the purpose of systematically identifying, categorising, maintaining, retaining, and destroying documents received or created in the usual course of business. This policy establishes standards for establishing document type, determining how long and in what form a document should be stored, and determining how and when specific documents should be destroyed.

3. Introduction

The Corporate records of **Tracxn Technologies Limited** (“**the Company**”) are important assets of the Company. It is the duty of every employee to keep the records in such a manner that the same is retrievable when needed and maintained in good condition and preserved till such time as mentioned below.

It is the Company's policy to keep records that are complete, accurate, and of high quality. Records should be kept for as long as they are needed, unless prolonged retention is required for historical reference, contractual, legal, or regulatory requirements, or for other reasons outlined below. Records that are no longer necessary or have reached the end of their retention periods will be destroyed.

In such cases, the law clearly specifies how long a document must be preserved, and if there is any ambiguity with this policy, the law will prevail.

No officer, director, employee, contractor, or volunteer of the Company shall knowingly destroy a document in order to obstruct or influence the investigation or proper administration of any matter under the jurisdiction of any government department or agency, or in relation to or contemplation of any such matter or case. This policy applies to all of the Company's records and documents.

The Company reserves the right to amend, alter and terminate this policy at any time.

4. **Responsibility for Administration**

Surabhi Pasari, Compliance Officer of the Company, shall be responsible for administering the Policy.

5. **Statement of Policy**

It is the policy of this organization:

- To comply with applicable legal and regulatory duties to retain documents.
- To possess all documents needed for normal business purposes, including administration of ongoing business relationships.

As a result, the organisation directs and expects all officers, directors, employees, contractors, and volunteers to abide by the rules and procedures outlined in this document. Please be aware that the term “documents” includes not only paper documents, but also e-mail messages and any other form of electronically stored information. Be aware that the rules and procedures apply to all computers and other electronic devices provided by the organisation for use in the organization's business, whether those computers or devices are used on the organization's premises or elsewhere.

6. **Policy and Purpose**

This Policy represents the policy of **Tracxn Technologies Limited** (“the Company”) with respect to the retention and destruction of documents and other records, both in hard copy and electronic media (which may merely be referred to as “documents” in this Policy).

Purpose of the Policy include:

- a. retention and maintenance of documents necessary for the proper functioning of the Company as well as to comply with applicable legal requirements;

- b. destruction of documents which no longer need to be retained; and
- c. guidance for the Board of Directors, officers, staff, and other constituencies with respect to their responsibilities concerning document retention and destruction.

Notwithstanding the foregoing, the Company reserves the right to revise or revoke this Policy at any time

7. Rules and Procedures

From time to time, the **Compliance Officer** may issue a “legal hold,” suspending the destruction of any records due to pending, threatened, or otherwise reasonably foreseeable litigation, audits, government investigations, or similar proceedings. If and when you are informed of this by the Compliance Officer, do not discard any documents relevant to the subject matter of the lawsuit, investigation or proceeding.

You will be informed of the specific types of documents that are relevant and must be retained for these purposes by the Compliance Officer. Until that point in time, do not discard any document that may be relevant without the written approval of the **Compliance Officer**. If in doubt, save the document.

In all other circumstances, you must retain the documents listed in **Schedule I** of this Policy for the periods of time set forth on that Schedule. The Schedule reflects our legal obligations for document retention.

Please note that the information listed in the Schedule below is intended as a guideline and may not contain all the records of the Company may be required to keep in the future. Questions regarding the retention of documents not listed in this schedule should be directed to the **Compliance Officer**.

Take note that failure to comply with this policy can sometimes result in civil and criminal sanctions being imposed on the Company and its officers, directors, and employees, as well as disciplinary action being taken against responsible individuals, up to and including termination of employment.

8. Administration

Responsibilities of the Administration

The Company's **Compliance Officer** shall be the administrator (“**Administrator**”) in charge of the administration of this Policy. The Administrator's responsibilities include supervising and coordinating the retention and destruction of documents in accordance with this Policy and, in particular, the Document Retention Schedule, which is included below. The Administrator is also responsible for documenting and retaining the actions taken to maintain and/or destroy Company documents.

The Administrator may also modify the Document Retention Schedule as needed to comply with the law and/or to include additional or revised document categories as necessary to reflect the Company's policies and procedures.

The Administrator is also authorised to review this Policy and Policy compliance with legal counsel on a regular basis and to report compliance to the Board of Directors. The Administrator may also appoint one or more assistants to assist in carrying out the Administrator's responsibilities, with the Administrator retaining ultimate responsibility for the Policy's administration.

Attached as **Schedule I** is a Documents Preservation 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.

The Compliance Officer of the Company, (“**the Administrator**”) shall be in-charge of administration of this Policy and the implementation process and procedures to ensure that Documents Preservation 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.

9. Responsibilities of Constituencies

The Administrator may also modify the Document Retention Schedule as needed to comply with the law and/or to include additional or revised document categories as appropriate to reflect the Company's policies and procedures. The Administrator is also authorised to review this Policy and Policy compliance with legal counsel on a regular basis and to report on compliance to the Board of Directors. The Administrator may also appoint one or more assistants to assist in carrying out the Administrator's responsibilities, with the Administrator retaining ultimate responsibility for the administration of this Policy. Outsiders may include vendors or other service providers. Depending on the sensitivity of the documents involved in the specific outsider relationship, the Company, through the Administrator, shall share this Policy with the

outsider, requesting compliance. In some cases, the Administrator may require that the contract with the outsider specify the outsider's specific responsibilities with regard to this Policy.

10. Suspension of Document Destruction; Compliance

The Company becomes subject to a duty to preserve (or halt the destruction of) documents once litigation, an audit or a government investigation is reasonably anticipated.

Therefore, if the Administrator becomes aware that litigation, a governmental audit or a government investigation has been instituted, or is reasonably anticipated or contemplated, the Administrator shall immediately order a halt to all document destruction under this Policy, communicating the order to all affected constituencies in writing.

Following that, the Administrator may amend or revoke the order only after consulting with legal counsel. If any board member or staff member becomes aware that litigation, a governmental audit, or a government investigation has been instituted, or is reasonably anticipated or contemplated, with respect to the Company and is unsure whether the Administrator is aware of it, they must notify the Administrator. Failure to comply with this Policy, particularly disobeying any destruction halt order, may result in civil or criminal penalties. Furthermore, it may result in disciplinary action, including possible termination, for employees.

11. Electronic Documents; Document Integrity

Documents in electronic format must be kept in the same manner as hard copy or paper documents, according to the Document Retention Schedule. 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.

12. Emergency Planning

Documents must be stored in a secure and easily accessible location. Documents that are

required for the organization's continued operation in the event of an emergency must be duplicated or backed up on a regular basis and kept in an off-site location either in physical or electronic format, or in a secure cloud storage. In the event of an emergency, the Administrator must develop reasonable procedures for document retention.

13. Document Creation and Generation

The Administrator shall discuss with staff the methods by which documents are created or generated. With respect to each employee or organisational function, the Administrator shall attempt to determine whether documents are created that can be easily separated from others, so that when the time comes to destroy (or retain) those documents, they can be easily culled from the others for disposition. For example, on an employee-by-employee basis, are e-mails and other documents of a significantly non-sensitive nature so that they might be deleted, even in the face of a litigation hold with respect to other, more sensitive, documents. This dialogue may aid in achieving a major goal of the Policy - resource conservation - by identifying document streams in such a way that the Policy can routinely provide for document destruction. Ideally, the Company will create and archive documents in such a way that documents with similar expirations can be easily identified and destroyed.

14. Procedure for Disposal of Documents

From time to time the Company establishes retention or destruction policies or schedules for specific categories of records to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Several categories of documents that bear special consideration are identified below in **Schedule I**. The Documents of the Company which are no longer required as per the time schedule prescribed in the **Schedule I** may be destroyed. The administrator may direct Employees in charge from time to time to destroy the Documents which are no longer required as per the Documents Preservation Schedule given under **Schedule I**. The details of such Documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the Documents in the format as prescribed.

15. Suspension of Documents Disposal in the event of Litigation or Claims

If the Company receives a Notice for documents from any of the Statutory Authorities, or if any Litigation is initiated by or against the Company, the disposal of documents that are the subject of the Notice/Litigation, etc. will be suspended until the matter is settled, resolved, or disposed of. The Administrator shall immediately inform all Employees of

the Company for suspension of further disposal of Documents.

If it is believed, or the Company has been informed, that Company records are relevant to litigation or potential litigation (i.e., a dispute that could result in litigation), those records must be kept until the Legal Department determines that they are no longer required. This exception supersedes any prior or subsequent destruction schedule for those records. If it is suspected that the exception may apply, or if there is any doubt about its applicability, the Legal Department should be contacted.

16. **Communication of this Policy**

For all new Employees and Directors, a copy of this Policy shall be handed over as a part of the joining documentation, along with other HR related policies. For all existing Employees and Directors, a copy of this Policy shall be handed over within one month of the adoption of this Policy by the Board of Directors of the Company. **This Policy shall also be made available to all employees of the Company.**

17. **Amendment**

Any changes to the Policy must be approved by the Company's Board of Directors. The Board of Directors reserves the right to withdraw and/or amend any part of this Policy or the entire Policy at any time, as it sees fit, or from time to time, and the Board's decision in this regard shall be final and binding.

Archival Policy for Hosting Information on the Company's Website

In terms of sub regulation (8) of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Company is required to lay down an Archival Policy for the disclosures posted on the website of the company. The object is to ensure the preservation and availability of the Documents of the Company after their required regulatory preservation period, for any legal, administrative, and historical purposes, in respect of Documents which are hosted on the website of the Company: -

1. All Documents generated, disclosed, or received by the Company, on its website, for the purpose of shareholder communication, are the properties of the Company and constitute archival material.
2. Archival material of the Company shall not be destroyed or purged without the approval of the Compliance Officer. The Compliance Officer means the Company Secretary of the Company who is responsible to perform duties as required under Section 205 of the Companies Act 2013 and Regulation 6 of the SEBI Listing Regulations.
3. Provided that nothing contained herein shall be applicable to accidental deletion, or deletion due to any system flaw, virus, or any other deletion, inaccessibility, or loss due to any reason other than deliberate and determinate deletion.
4. Material so selected for preservation shall be sent to the Company archives in the category of such folders as may be specified by the Company.
5. The Compliance Officer, in consultation with the Board, will be responsible for deciding how long archival material is to be retained in and under the direct control of the officer concerned, if the law does not specify any time period, the period shall not be less than 3 years.
6. The Documents submitted to the stock exchange, to be hosted on the website for the purpose of compliance with disclosure norms shall also be archived in the following manner:
 - a) The Company will post on its website all information disclosed to the Stock Exchanges and the information posted in the Investor Section of the website so hosted shall be for a minimum period of 5 years.
 - b) 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 exchange shall be available on the website for a minimum period of 2 years and transcript of such calls for 5 years.

- c) Archiving of the Documents to be submitted to the stock exchange, in terms of the Regulations, shall be for 3 years after the lapse of the preservation period of 5 years [as specified in Regulation 30(8)] or as may be applicable, including any modifications or amendments thereof.
- d) For the Documents to be submitted to the stock exchange to comply with disclosure norms as required by any other Applicable Law, the Documents are to be archived after the lapse of the specified/required time period.

Version History

Version	Approval Date	Description
Version 1	12 th Aug 2021	Adopted by Board of Director

Note: This policy is amended pursuant to the amendment in the SEBI LODR and the amended policy is effective from the date of approval of the Board of Directors viz. 10th February 2025.

Schedule I Document Preservation Schedule

Indicative List

Documents to be preserved permanently

Sr.No.	Document/Record
1.	Certificate of Incorporation/ Commencement of Business
2.	Memorandum & Articles of Association
3.	Common Seal
4.	Minutes Books of Board, General Meetings and Committees Meetings
5.	Statutory Registers, Statutory Forms except for routine compliance
6.	License and Permissions
7.	Internal Audit Reports / Cost Audit Report
8.	Scrutinizers Reports / Secretarial Audit Report / Compliance Audit Report
9.	Register of Members and Index of Members
10.	Tax Exemption and Related documents
11.	Tax Bills, receipts and payments
12.	Court Orders
13.	Original Purchase and Sale Agreement
14.	Property Card, Index II, Ownership records issued by Government Authority
15.	Project Documents and Related correspondence (including any proposal of the Project and its approval)
16.	Correspondence and internal memo pertaining to non-routine matters or having significant lasting consequences
17.	Insurance Policies
18.	Payroll Registers, Bonus, Gratuity and other Statutory Records
19.	Trademarks / Copyrights / Patents

Documents to be preserved for a minimum of eight years

Sr.No.	Document/Record
1.	Annual Returns (8 years from the filing with the Ministry of Corporate Affairs)
2.	Board Agenda and supporting documents
3.	Attendance Register
4.	Office copies of Notice of General Meeting and related papers
5.	Office copies of Notice of Board Meeting / Committee Meeting, Agenda, Notes on Agenda and other related papers
6.	Register of Debenture-holders if any (8 years from the date of redemption of debentures or securities)
7.	Annual Audit Reports and Financial Statements

8.	Annual Plans and Budgets (8 years after completion of Audit)
9.	Books of Accounts, Ledgers and Vouchers (8 years from the end of FY or completion of assessment under Income Tax whichever is later)
10.	Bank Statements, Investment Records, General Records
11.	Excise Records (8 years from the end of the FY or completion of assessment under the applicable law is over, whichever is later)
12.	Tax Deducted at Source Records (8 years from the end of the FY or completion of assessment under the applicable law is over whichever is later)
13.	Income Tax papers (8 years from the end of FY or completion of assessment under Income Tax whichever is later)
14.	Service Tax, Goods and Services Tax (8 years from the end of FY or completion of assessment under Service Tax/GST whichever is later)
15.	Any other tax record (8 years from the end of FY or completion of the relevant assessment whichever is later)
16.	Contracts, Agreements and Related correspondence (including any proposal that resulted in the contract and other supportive documentation) (8 years after termination or expiration of contracts)
17.	Legal Memoranda and Opinions including subject matter files (8 years after the closure of the matter)
18.	Litigation files (8 years after the close of the Litigations)
19.	Journal Entry support data
20.	Inspections Reports
21.	Claims records (Till settlement is over and claim money is received)
22.	Group Insurance Plans (Until plan is amended or terminated)
23.	Time office Records and Leave Cards
24.	Employees Information Records (8 years after separation)
25.	Emails received from internal and external
26.	Electronically stored document

In addition to the above, all Documents and Records of the Company, which are not specifically referred to or covered in this Policy, shall be preserved for such time period and shall be maintained in such manner as prescribed under the applicable law.