

DIGJAM

Preservation
&
Archival
Policy

➤ OBJECTIVE

In accordance with provisions of Regulation 9 and Regulation 30 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Listed Company is required to establish policy for preservation of documents and further an Archival Policy governing the disclosures posted on its website. This Policy sets out the procedure for preservation of documents and further archival of all such documents and disclosures, ensuring that the information remains accessible for the prescribed duration and is subsequently removed or archived in a systematic manner, in compliance with the requirements of Regulation 30(8) of the Listing Regulations.

The Policy sets out the framework for the preservation of documents, whether in physical or electronic form, in accordance with applicable laws. It categorizes records to be preserved either permanently or for a specific period, as required under relevant regulations.

➤ DEFINITIONS

- I. **“Act”** means the Companies Act, 2013, including any amendment or modification thereof read with rules framed thereunder.
- II. **“Applicable Law”** means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India under which the preservation of the Documents has been prescribed.
- III. **“Board”** means the Board of Directors of the Company as constituted/re-constituted from time to time.
- IV. **“Company”** means “Digjam Limited”
- V. **“Compliance officer”** means the Company Secretary who is responsible to perform its duties under Section 205 of the Companies Act, 2013 read with Regulation 6 of the SEBI (LODR) Regulations, 2015.
- VI. **“Director”** means a person as defined in Section 2(34) of the Companies Act, 2013 and presently as appointed as Director of the Company.
- VII. **“Documents”** means all business records of the Company in written, printed and recorded matter and papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., required to be maintained under any law / regulation for the time being in force.
- VIII. **“Electronic Form/Mode”** 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.
- IX. **“Financial Year”** shall have the same meaning as assigned to it under Section 2(41) of the Companies Act, 2013.

- x. **“Listing Regulations”** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- xi. **“Policy”** means the Policy on Preservation and Archival of documents.
- xii. **“Preservation”** means maintenance of documents and files in usable form and prevent from being altered, damaged or destroyed.

The terms and expressions used but not defined herein shall have the same meaning as assigned to those terms under Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any other applicable laws or Regulations, as the case may be.

➤ **PRESERVATION OF DOCUMENTS**

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 any other law, rules, regulations as may be applicable to the Company from time to time. While this Policy lays down the minimum period for preservation of documents, the retention of documents as identified specifically in the Policy and documents not identified herein should be determined by the relevant Head of the Department by applying general guidelines and other important factors.

The documents of a permanent nature shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

The documents to be maintained and preserved for a specified time period shall be preserved by the Company for the terms as specified in the Act and the Listing Regulations.

As per Regulation 30(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all material disclosures made to stock exchanges shall be hosted on the Company’s website for a minimum period of 5 years and thereafter shall be archived for further period of 1 year.

Further, an illustrative list of documents specifying their type and period of preservation is provided in Annexure A for your ready reference.

➤ **DESTRUCTION OF DOCUMENTS**

After the expiry of the preservation period specified, such documents which are no longer required may be destroyed by the concerned department after obtaining prior approval of Chairman of the Company. The records of the documents destroyed shall be maintained by the concerned department and shall be produced whenever required by the concerned authority/auditors.

In case any specific procedure is prescribed under applicable Act/Rule/Regulation for destruction of the documents, the same shall be followed by the Company.

➤ **GENERAL**

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.

Any modification or revision to this Policy shall be subject to the approval of the Board of Directors. In the event of any amendment, clarification, or circular issued by relevant regulatory authorities that is inconsistent with the provisions of this Policy, such amendment, clarification, or circular shall prevail, and this Policy shall be deemed to be amended accordingly.

In the event of any conflict between the provisions of the Listing Regulation / Companies Act, 2013, or in case of any omission of any of the provisions of the Listing Regulation / Companies Act, 2013, the provisions of the Listing Regulation / Companies Act, 2013, as amended shall prevail or be applicable, as the case may be.

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

➤ ILLUSTRATIVE LIST OF DOCUMENTS

Annexure-A

Sr. No.	Type of Document	Preservation Period
1	Common Seal	Permanent
2	Certificate of Incorporation, Certificate of Change in Name, etc.	Permanent
3	Statutory Registers & Index of Members	Permanent
4	All books and documents relating to the issue of share certificates, including the blank forms of share certificates	Permanent
5	MCA Forms	Permanent
6	Minutes of the General meetings	Permanent
7	Minutes of Board meetings	Permanent
9	Scrutinizers Reports	Permanent
10	Annual Audit Reports and Financial Statements and Quarterly Results	Permanent
11	Annual Returns	8 Years
12	Instrument creating a charge or modification	8 Years from the date of satisfaction of charge by the

		company.
13	Attendance Register	8 Years
14	Office copies of Notice of Board Meeting / Committee Meeting, Agenda, Notes on Agenda and other related papers	8 Years
15	Attendance Registers	8 Years
16	Office copies of Notice of General Meeting and related papers	8 Years
17	Notice of interest by director	8 Years from the end of Financial Year to which it relates
18	Postal ballot and all other papers relating to postal ballot	8 Years
19	Board Agenda and supporting documents	8 Years
20	Books of accounting and financial statements	8 Years from the end of Financial Year to which it relates
21	Income-tax records	6 years from end of assessment year
22	GST-related records (books of account, invoices, ledgers, records of inward/outward supply, stock, etc)	6 years from the due date of furnishing annual return
23	Disclosures to stock exchanges, investor communications, material event filings, corporate governance reports	5 Years