

## **POLICY FOR PRESERVATION OF DOCUMENTS**

### **1. SCOPE**

This Policy is prepared in compliance with Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") as amended from time to time. This Policy would ensure safe-keeping of the records and safeguard the Documents from getting mishandled, while at the same time avoiding overflow of inventory of Documents.

### **2. DEFINITIONS**

- (a) "**Act**" means the Companies Act, 2013.
- (b) "**Applicable Law**" means any existing or new enactments, circulars, Laws, Rules, Regulations issued by the Government of India/State Governments or laws enacted by any overseas country which has an impact on the Company's businesses as also rules, regulations or standards which are issued by any statutory bodies in India and governing the Company.
- (c) "**Authorised Person**" means any person duly authorised by the Board.
- (d) "**Board**" means the Board of Directors of the Company or any of the Committees constituted by it.
- (e) "**Company**" means Perfectpac Limited.
- (f) "**Current Documents**" means any Document, that still has an ongoing relevance without limitation or reference to any ongoing litigation, proceedings, complaint, dispute, contract or the like matter.
- (g) "**Documents**" refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and/or any other record, required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.
- (h) "**Electronic Records**" means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
- (i) "**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 or access thereto.

- (j) **"Maintenance"** means keeping Documents, either physically or in Electronic Form.
- (k) **"Preservation"** means to keep in good order and to prevent from being altered, damaged or destroyed.
- (l) **"Regulations"** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (m) The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

### **3. COVERAGE**

This Policy is intended to guide the Company and its employees on maintenance of any Documents, their preservation and disposal.

### **4. CLASSIFICATION**

This policy sets the standards for managing, storing and preservation of documents of the Company broadly classified in the following two categories: -

- (a) The documents of a permanent nature (listed in Annexure - 1) 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.

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

- (b) The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in Annexure - 2) shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

Provided further that the Company may keep the documents as specified above in an electronic mode.

### **5. MODES OF PRESERVATION**

- (a) The Documents may be preserved in

- Physical form and/or
- Electronic Form

- (b) The employee of the Company required to preserve the Document shall be an Authorised Person, who is generally expected to observe the compliance of requirements of Applicable Law.
- (c) The preservation of Documents should be such as to ensure that there is no tampering, alteration and destruction. Nothing shall be done which endangers the content, authenticity, utility or accessibility of the Documents.
- (d) The preserved Documents must be accessible at all reasonable times. Access may be controlled by Authorized Person with preservation, so as to ensure integrity of the Documents and to prohibit unauthorized access.

#### **6. PLACE OF PRESERVATION & RIGHT TO ACCESS**

The Company shall preserve/ maintain the Company Documents either at the Registered Office of the Company or at the Corporate Office of the Company, or at the relevant Company locations specified under Applicable Law.

All documents shall be under the custody of respective Function Heads. All Electronic Records shall be maintained by the Company's IT Systems in conjunction with the Function Heads and the Legal Department.

The Listing Records may only be accessed by the Company Secretary. All other Company Documents may be accessed under the supervision of the Function Heads.

#### **7. DESTRUCTION OF DOCUMENTS**

- (a) Destruction as a normal administrative practice usually occurs because the records are duplicated, unimportant or for short-term use only. This applies to both Physical and Electronic Documents.
- (b) The temporary documents, excluding the Current Document(s) shall be destroyed after the relevant or prescribed period, by the Authorised Person in whose custody the Documents are stored, after the prior approval of the Board or any other authority as required under the Applicable Law pursuant to which the Documents have been preserved. The categories of documents may be destroyed as normal administrative practice are listed in Annexure - 3.
- (c) A register of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction.
- (d) The entries in the register shall be authenticated by the Authorised Person.



***perfectpac limited***

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## **8. REVIEW / AMENDMENT**

The Board may amend, abrogate, modify or revise any or all clauses of this Policy in accordance with the applicable provisions of the Listing Regulations and amendment(s) thereto notified by the Securities and Exchange Board of India and/or the Stock Exchange, from time to time. In case any provisions of this Policy are contrary to or inconsistent with the provisions of the Act, rules framed thereunder and Listing Regulations ("Statutory Provisions"), the Statutory Provisions shall prevail.

However, amendments in the Listing Regulations shall be binding even if not incorporated in this Policy.

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*This Policy was approved by the Board of Directors of the Company at its meeting held on November 09, 2015 and revised by the Board of Directors at its meeting held on February 03, 2025. This revised Policy shall be effective from February 03, 2025.*

**Annexure - 1**

**RECORDS TO BE PRESERVED PERMANENTLY**

1. Certificate of Incorporation and subsequent changes thereto.
2. Certificate for Commencement of Business.
3. Memorandum and Articles of Association of the Company.
4. Agreements made by the Company with Stock Exchange, Depositories, etc.
5. Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013.
6. Register and Index of Members.
7. Register of Contracts as per Companies Act, 2013.
8. Register of Charges as per Companies Act, 2013.
9. Register of Investments as per Companies Act, 2013.
10. Permanent Account Number (PAN).
11. Files relating to premises viz. Title Deeds/ Lease Deeds of owned premises/land and building, etc. and related Ledger / Register.
12. Authorization / licenses obtained from any statutory authority.
13. Policies of the Company framed under various regulations.
14. Register of disposal of records.
15. Certificates obtained from various statutory authorities.
16. Such other records as may be required under any law from time to time.
17. Register of Inter Corporate Loans and Investments as per section 186 of the Companies Act, 2013.



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**Annexure - 2**

**RECORDS TO BE PRESERVED FOR MINIMUM PERIOD OF EIGHT YEARS**

1. Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013.
2. Register of Debenture Holders or any other security holders along with the index from the date of redemption of debentures or securities, if any.
3. Annual Returns as per Companies Act, 2013.
4. Register of Deposits as per Companies Act, 2013.
5. Register of Allotment (from the date of each allotment) as per Companies Act, 2013.
6. Annual financial statements including: -
  - Annual Accounts
  - Directors Report
  - Auditors Report
7. Vouchers / Voucher register and books of accounts as defined under sub-section 13 of section 2 of the Companies Act, 2013.
8. Income Tax Returns filed under Income Tax Act, 1961.
9. All notices in form MBP — 1 received from Directors and KMPs alongwith any amendment thereto.
10. Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013.
11. Copy of newspaper advertisement or publications.
12. Records relating to Court Cases / CBI Cases / Police Cases/ Civil Suits/ Labour Court Cases/ Arbitration Cases.
13. Compliance Reports received from any statutory authority.
14. Correspondences made with any statutory authority.
15. Register of Power of attorneys, if any.
16. Forms and returns filed with RBI/MCA or with any other statutory authority.



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**Annexure - 3**

**DOCUMENTS MAY BE DESTROYED AS NORMAL ADMINISTRATIVE PRACTICE**

1. Catalogues;
2. Copies of press cuttings, press statements or publicity material; letters of appreciation or sympathy, or anonymous letters;
3. Requests for copies of maps, plans, charts, advertising material (subject to Clause 7 of this Policy);
4. Facsimiles where a photocopy has been made; telephone message;
5. Drafts of reports, correspondence, speeches, notes, spread sheets, etc. (subject to 7 of this Policy); and
6. Routine statistical and progress reports compiled and duplicated in other reports (subject to Clause 9 and 10 of this Policy).