

CYBELE INDUSTRIES LIMITED

Policy for Preservation of Documents

POLICY OF PRESERVATION OF DOCUMENTS

I. BACKGROUND

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) mandates every Listed Company to formulate a Policy on Preservation & Archival of Documents (“Policy”) which has to be approved by the Board of Directors.

In this context, the Board of Directors (“Board”) of **Cybele Industries Limited** (“CIL/Company”) has adopted the said Policy with the objective of classifying various documents, records and registers for the purpose of maintenance, preservation and archiving.

The Board has the power to modify and amend the said Policy.

II. OBJECTIVE OF THE POLICY

All Corporate Information and records of the Company are crucial for the business continuity and have to be preserved and retained as per the governing Policy of the Company. Further, the Policy aims to disseminate equal, adequate and timely information to the shareholders through the website of the Company and to enable them to track the performance of the Company at regular intervals.

This Policy aims to classify the Documents, records and registers of the Company either in physical form or electronic form as given herein:

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

III. DEFINITIONS

“Document(s)” refers to papers, notes, agreements, notices, advertisements, requisitions, order, 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, the time being in or otherwise, maintained on paper or in Electronic form received or kept in pursuance of the Act or under any other law for and does not include multiple or identical copies.

“Electronic Record(s)” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.

“Electronic Form” means on any 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.

“Maintenance” means keeping Documents, either physically or in Electronic Form.

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

IV. PRESERVATION & ARCHIVAL 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.

Legal Hold refers to a direction from Legal to preserve certain data held by employees or databases. All retention periods under this Policy shall be suspended with respect to documents subject to Legal Hold and all documents subject to Legal Hold are to be preserved in strict accordance with Legal Hold instructions and not altered, destroyed or deleted until Legal informs employees that the Legal Hold has ended.

A. Documents which are to be maintained permanently:

The Company shall maintain the following documents on a permanent basis:

- a. Incorporation Documents
- b. The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company
- c. Minutes of General Meetings, Board Meetings and various Committee Meetings
- d. Register of Members along with Index
- e. Foreign Register of Members, if any
- f. Register of loans, guarantee, security and acquisition made by the Company
- g. Register of investments not held in its own name by the Company, if any
- h. Register of contracts with related party and contracts and Bodies etc. in which directors are interested
- i. Register of Charges
- j. Registers of Renewed and duplicate share certificates
- k. Register of Directors and Key Managerial Personnel
- l. Merger Order(s) issued by Hon'ble High Court / National Company Law Tribunal.
- m. Approval(s) and Product Registration & license(s) received from Statutory Authorities, Central & State Government(s)
- n. Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently.

B. Documents which are to be maintained for at least Eight financial years:

- a. Books of account together with the vouchers relevant to any entry in such books of account
- b. Register of Debenture holders (including Foreign Register of Debentures) or Register for any other Securities issued by the Company
- c. Copies of all Annual Returns
- d. E-forms filed with the Registrar of Companies
- e. Disclosure of Interest received from the Directors of the Company in the manner prescribed
- f. Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
- g. Instrument creating a Charge or modifying a Charge, if any
- h. Changes to the Memorandum of Association and the Articles of Association, if any
- i. Register of deposits accepted or renewed, if any
- j. Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax

Authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for appeal, as the case may be

- k. Employment / Personnel Record should be retained for a period of eight (8) years following cessation of employment in case of employees of the Company.
- l. Relevant marketing and sales documents
- m. Legal documents including but not limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters

C. Documents which are to be maintained on website of the company for a minimum period of five (5) years:

- a. Disclosure of all events and information provided to the Stock Exchanges as per the Listing Regulations
- b. Investor Presentation and audio video recordings/transcripts of investor calls
- c. Press Release.

The above documents as uploaded on the Company's website will be archived for a period of three (3) years and thereby destroyed as per this Policy.

V. MODE OF MAINTENANCE

The Company shall maintain these records either in physical or in Electronic Form. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to.

All the records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various rules and regulations.

VI. DISPOSAL AND DESTRUCTION OF RECORDS

After the expiry of the statutory retention period, the preserved documents may be destroyed. Destruction of documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant.

This applies to both Physical and Electronic Documents. The documents may be destroyed as follows:

- a. Recycle non-confidential paper records;
- b. Shred or otherwise render unreadable confidential paper records; or
- c. Delete or destroy electronically stored data.

VII. ADOPTION & AMENDED DATES

The Board approved and adopted the Policy with effect from December 18, 2015. The Policy was reviewed on April 27, 2022.
