

## **DEFINITIONS AND INTERPRETATION**

### **1. Definitions**

**“Applicable Laws”** shall mean all applicable laws, statutes, enactments, acts of central or state legislature, ordinances, rules, regulations, notifications, guidelines, directions, directives, policies, circulars, decisions and any other pronouncements issued in accordance with the Companies Act, SEBI Act, Listing Regulations or any other law applicable to the jurisdiction of India by any central, state, local, or other governmental, administrative or regulatory authority exercising executive, legislative, judicial, regulatory or administrative functions, including but not limited to RBI and Ministry of Corporate Affairs.

**“Board”** shall mean the board of directors of the Company, as constituted from time to time.

**“Companies Act”** shall mean the Companies Act, 2013, and rules and regulations issued thereunder, as amended from time to time.

**“Company”** shall mean Lohia Corp Limited.

**“Company Secretary and Compliance Officer”** shall mean the company secretary and compliance officer appointed by the Board.

**“Document/s”** shall include all papers, documents, agreements, filings, forms, memos, correspondences, records, files, books, etc., of the Company, whether in physical or electronic forms.

**“Listing Regulations”** shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

**“Policy”** shall mean this policy on preservation of documents and archival. The disclosures shall be made on the Company’s website.

**“Policy for Determination of Materiality of Events and Information”** shall mean the policy for determination of materiality of events and information formulated pursuant to Regulation 30 of the Listing Regulations, and approved by the Board on 18.06.2025.

**“RBI”** shall mean the Reserve Bank of India.

**“SEBI Act”** shall mean the Securities and Exchange Board of India Act, 1992, as amended from time to time.

**“Stock Exchanges”** means the National Stock Exchange of India Limited and the BSE Limited.

### **2. Interpretation**

Unless defined expressly herein, all capitalised terms used in this Policy shall have the meanings assigned to them under the Companies Act, SEBI Act and rules and regulations thereunder.

## **INTRODUCTION**

### **3. Background**

Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and the Companies Act, 2013 and rules thereunder ("Companies Act") mandate listed entities to formulate a policy for preservation and archiving of documents ("Policy"). Archival Policy as referred to in Regulation 30(8) of the Listing Regulations forms part of this Policy.

The Company is required to disclose such policy on the website of the Company.

### **4. Objectives**

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

- a) documents which need to be preserved permanently; and
- b) documents which need to be preserved for not less than eight (8) years after completion of the relevant transactions.

Provided that the Company may keep documents specified in clauses (a) and (b) in electronic mode.

4.2 The purpose of this Policy is to create and ensure a mechanism for archival of the disclosures made on the website of the Company for information and events communicated to the Stock Exchanges under Regulation 30 of the Listing Regulations and Regulation 46 of the Listing Regulations and in line with the Company's Policy for Determination of Materiality of Events and Information.

4.3 All the relevant disclosures of information and events communicated to the Stock Exchanges under Regulation 30 of the Listing Regulations will be hosted on the website of the Company under the section entitled "*Investor Relations*", either (i) for a period of five years; or (ii) in case a document or information is to be archived for a longer period as per Applicable Law then the document or information shall be archived for such period as may be prescribed under such Applicable Law. After completion of the period prescribed under (i) or (ii) above, as may be applicable, the information and events shall be archived by the Company thereafter for a period of two years.

4.4 Subsequently, anyone intending to review archived information and events communicated to the Stock Exchanges may write to the Company Secretary and Compliance Officer of the Company.

4.5 This Policy will be periodically reviewed and amended based on any changes in the laws, rules and regulations applicable to the Company from time to time or changes in internal processes.

### **5. Preservation of Documents with specific reference to the Companies Act and Listing Regulations**

A. *Documents whose preservation shall be permanent in nature:*

The documents of a permanent nature (listed in **Annexure A**) 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. *Documents with preservation period of not less than eight (8) years after completion of the relevant transactions:*

The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in **Annexure-B**) 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.

C. *Documents with preservation period other than those mentioned in (A) and (B) above:*

All those documents which are required to be preserved in accordance with the provisions of applicable laws for a preservation period of other than those mentioned in A & B above shall be preserved accordingly.

Notwithstanding the categories mentioned above, care should be taken by the respective departments to ensure that records of special nature such as unsatisfied claims by or against the Company, suits pending in courts, tribunals, quasi-judicial for a and other mediation and alternate dispute fora, industrial disputes, etc. are preserved according to specific needs and even beyond the prescribed period.

Also, in the case of statutory records such as licenses, certificates, sanctions, approvals, etc., from government/ statutory bodies, care should be taken to maintain and preserve the records in accordance with the specific guidelines/instructions, if any, by the issuing authority.

**6. Documents to be made available on the website of the Company as required by the Companies Act and the Listing Regulations.**

1. The Company is to maintain a functional website containing:

- a) the basic information about the Company;
- b) all information and/or documents as specified in the applicable provisions of Companies Act;
- c) all information and/or documents as specified in Regulation 46(2) of the Listing Regulations;
- d) all information and/or documents as mentioned in Regulation 30 of the Listing Regulations on material events; and
- e) any other information and/or documents as required under Listing Regulations.

2. The Company shall ensure that contents of the website are correct.
3. The Company shall update any change in the content of its website within two working days from the date of such change in content.
4. Information and/ or documents that need to be made available under Regulation 30 of the Listing Regulations shall be made available on the website simultaneously with disclosure to stock exchanges.
5. The information and/or documents uploaded on the website shall be available for current financial year and for the preceding five financial years.

**7. Disposal of Records**

Physical records disposed of pursuant to the retention periods specified in the document retention schedule shall be disposed of using a cross-cut shredder. The records department shall adopt appropriate procedures to permanently dispose of any non-paper physical records, such as photographs or audio/video recordings. In the event that it is necessary to manually dispose of an electronic record, the IT department shall use the “permanent delete” function to permanently dispose of electronic records.

**8. Destruction of documents mentioned in Clause 5(A) and 5(B) of this Policy**

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under any instructions approved by the department head(s). Destruction of documents as a normal administrative practice will also be followed for the records which are duplicate/unimportant/irrelevant. This applies to both Physical and Electronic Documents.

Any of the documents mentioned in sub-clause (A) and (B) of Clause 5 of this Policy, which are not required to be maintained and preserved permanently, shall be destroyed.

If 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 expiry of the periods of their preservation, after the approval of the board of Directors, Chief Financial Officer or Company Secretary and Compliance Officer of the Company in accordance with applicable law.

This register of disposal of records shall be maintained permanently by the Company with the assistance of the Compliance Officer either in physical or electronic form.

**9. Hold on Record destruction and deletion**

If a lawsuit or other proceeding involving the Company is reasonably foreseeable, all destruction of any possibly relevant documents, including e-mail, must cease immediately (“**Document Hold Direction**”). Documents relating to the lawsuit or potential legal issue will then be retained and organized under the supervision of the legal department.

**10. Review and Amendment**

This Policy shall be subject to review as may be deemed necessary as per any regulatory

amendments.

**11. Conflict in Policy**

In the event of any conflict between this Policy and the provisions contained in the Applicable Laws, the provisions of Applicable Laws shall prevail.

\*\*\*\*\*

## **ANNEXURE A**

### **Documents / Record whose preservation shall be permanent in nature**

<b>S. No.</b>	<b>Documents / Records</b>
1.	Certificate of Incorporation
2.	Memorandum and Articles of Association
3.	Minute Books of General Meetings, Board and Committee Meetings as per Companies Act and as per the applicable Secretarial Standards
4.	Register and Index of Members, debenture-holders, if any or other security holders, if any
5.	Register of Contracts as per Companies Act
6.	Register of Charges as per Companies Act
7.	Register of Investments as per Companies Act
8.	Files relating to premises viz. Title Deeds/Lease Deeds of owned premises/land and building, etc. wherever applicable
9.	Certificates obtained from various statutory authorities, where ever applicable.
10.	Annual Reports of the Company
11.	Any other document as may be required to maintained permanently in terms of applicable law(s)

## **ANNEXURE B**

### **Documents / Record to be preserved for a minimum period of eight years**

<b>S. No.</b>	<b>Documents / Records</b>
1.	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act
2.	Annual Returns as per Companies Act
3.	Register of Deposits as per Companies Act
4.	Register of Allotment (from the date of each allotment) as per Companies Act
5.	Annual financial statements including: <ul style="list-style-type: none"><li>- Annual accounts</li><li>- Directors' report</li><li>- Auditors' report</li></ul>
6.	Books of accounts including Vouchers / Voucher register as defined under the Companies Act
7.	Income Tax Returns filed under Income Tax Act, 1961
8.	All notices in form MBP-1 received from Directors and KMPs along with any amendment thereto
9.	Return of declaration in respect of beneficial interest in any share as per Companies Act
10.	Any other document as may be required to be preserved in terms of applicable law(s).