ROTOMAG ENERTEC LIMITED

(Formerly known as "Rotomag Motors and Controls Private Limited")

(U34100GJ1993PLC020063)

POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS

POLICY ON PRESERVATION OF DOCUMENTS

1. **Preamble:**

The purpose of this document is to present a Policy of **Rotomag Enertec Limited (formerly known as Rotomag Motors & Controls Pvt. Ltd.)** (the "**Company**") regarding preservation of its documents in accordance with the provisions of the Companies Act, 2013 and Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR"). As per Regulation 9 of the Regulations, every listed company is required to have a policy for preservation of documents approved by its Board of Directors, classifying them as documents whose preservation shall be permanent in nature and documents with preservation period of not less than eight years after completion of relevant transactions. Accordingly, the Board of Directors of the Company has approved this policy for preservation of documents/ records maintained by the Company either in physical mode or electronic mode on www.rotomag.com.

2. **Object:**

The object of this Policy is to ensure that all the necessary documents and records of the Company are adequately protected and preserved as per the statutory requirements and to ensure that the records of the Company which are no longer needed or are of no value are discarded after following the due process for discarding the same. This Policy is also for the purpose of aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records which are required to be maintained as per the applicable statutory and regulatory requirements.

Applicability

This Policy applies to all documents & records maintained by the Company in physical form or electronically stored in computer or in any other electronic devices or transcribed information of any type whether expressed in ordinary or machine language at all locations of the Company in or outside India.

3. **Definitions:**

a) "Act" means the Companies Act 2013, as amended from time to time;

b) "Board of Directors" or "Board" means the Board of Directors of **Rotomag Enertec Limited (formerly known as Rotomag Motors & Controls Private Limited)**, as constituted from time to time;

c) Company" means Rotomag Enertec Limited (formerly known as Rotomag Motors & Controls Private Limited)

d) "Document" includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on physical or in electronic form;

e) "Policy" shall mean Policy on Preservation of Documents as approved by the Board of Directors and as amended from time to time;

f) Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any other applicable law or regulation, amended from time to time.

4. **Preservation of Documents & Records:**

The Policy classifies the documents & records of the Company in the following two categories:

i. Documents & records, Illustrative list mentioned in Annexure A, whose preservation shall be permanent in nature; and

ii. Documents & records, Illustrative list mentioned in Annexure B, which need to be preserved for not less than eight years after completion of the relevant transaction(s).

5. **Information / Documents on the Website of the Company:**

The information and/or documents uploaded on the website of the Company i.e. www.rotomag.com shall be maintained for a period of five years from the date of upload.

Thereafter, the information and/or documents can be removed from the website.

The backup of the information and /or documents which are removed from website may be preserved for a period of 1 year and thereafter can be deleted/disposed-off permanently from the server.

6. **Disposal of Documents & Records:**

After expiry of minimum period as mentioned in Clause 4 and 5 of this Policy, the same may be disposed- off by the respective function/department. The respective owner responsible for destruction shall ensure that documents & records are disposed-off in an effective manner that leaves no possibility for reconstruction of the records and information contained therein.

Appropriate methods for destroying/disposing of paper records viz. incinerating, shredding, pulping etc.be used. Electronic data contained on servers and hard drives shall be deleted and overwritten.

The documents/records/information which require prior approval of Board or any authority under the Act or SEBI Regulations or any other law, for time being in force, for their disposal, shall not be disposed- off until such prior approval has been obtained from such authority or Board.

7. **Policy Review:**

The policy shall be periodically reviewed and brought in conformity with statutory and regulatory requirements, as and when required.

This Policy has been approved at the meeting of the Board of Directors held on **12th June 2025**.

8. **Interpretation:**

In any circumstance where the provisions of this Policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the relevant law, rule, regulation or standard will take precedence over this Policy until such time as this Policy is changed to conform to the said law, rule, regulation or standard.

9. **Disclosure:**

The Policy is disclosed on Company's website i.e. www.rotomag.com

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Annexure A

Illustrative list of documents & records whose preservation shall be permanent in nature

1. Memorandum of Association and Articles of Association;
2. Certificate of Incorporation;
3. Minutes Books of Board Meetings, General Meetings and Committees' Meetings;
4. Statutory Registers, maintained under the Companies Act, 2013, as amended from time to time;
5. Licenses and key approvals from the Statutory Authorities;
6. Annual Reports;
7. Policies, Charters and Codes of the Company;
8. Property documents owned by Company;
9. Orders passed by any Court or Tribunal or any Authority or Judgment which are final in nature and cannot be superseded;
10. Copyrights, Trademarks, Industrial designs and Patents etc., if any, owned by Company;
11. All other documents which are required to be preserved by the company permanently in accordance with the provisions of applicable Act, rules, regulations, guidelines, circulars, and notifications etc. as may be applicable to the Company from time to time.

All modifications, amendments, additions, deletions to the above documents shall also be preserved permanently by the Company.

Annexure B

Illustrative list of documents & records to be preserved for not less than eight years after completion of the relevant transaction(s):

1. Books of accounts and tax records viz. documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 (eight) years from end of the relevant assessment year or till the disposal of the appeal against any demand by the highest authority, whichever is later;
2. Attendance Registers, Notices, Scrutinizer's Report, Agenda, Notes to Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings;
3. Disclosures of Interest received from Directors;
4. Copy of filings and returns that are not permanent in nature, under the provisions of the Companies Act 2013 / SEBI Regulations / other laws;
5. Employment / Personnel record in case of employees of the Company;
6. All Press Releases and publicly filed documents;
7. Legal Memoranda and Opinions;
8. All contracts shall be retained for a period of 8 (eight) Years after the expiry of the term of the contract unless such contract has been a subject matter of dispute in which case the contract and all other related communications/documents shall be preserved for a period of 8 (eight) years after such dispute has been finally adjudicated and the order / judgment cannot be superseded or has not been appealed against within the limitation period;
9. In case any document is required for the purpose of any legal dispute, litigation, proceedings etc. such records shall not be disposed-off and shall be maintained for a minimum period of 8 years from the date of final conclusion of such legal dispute, litigation or proceedings etc;

   All other documents which are required to be preserved for not less than 8 years in accordance with the provisions of the applicable Act, rules, regulations, guidelines, circulars, and notifications etc. as may be applicable to the Company from time to time.

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Name of the Policy	Policy on preservation and archival of documents
Issuing Authority	Board of Director
Document Owner	Priyank Tuiwala Company Secretary
Effective Date	12th June 2025
Release date of Document	12th June 2025

Version	Approval Date	Reviewed by	Change Made
01	12th June 2025	Board of Directors	Initial release