



## **POLICY ON PRESERVATION OF DOCUMENTS**

### **LEGAL FRAMEWORK:**

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") imposed certain obligations and disclosure requirements on all listed entities, one of the common obligations for all listed entities pursuant to Regulation 9 being to formulate and put in place a policy for preservation of documents.

The Board of Directors of Trualt Bioenergy Limited ("the Company") is required to formulate a policy for "Preservation of Documents" to comply with the requirements of Regulation 9 of the Listing Regulations.

### **EFFECTIVE:**

This Policy is approved by the Board at the meeting held on 21<sup>st</sup> March 2024 and shall remain valid until such time it is modified/amended/alterd by the Board.

### **DEFINITIONS:**

- **“Board of Directors” or “Board”:** Board of Directors or Board shall mean the Board of Directors of Trualt Bioenergy Limited, as constituted from time to time.
- **“Company”:** Company shall mean **“Trualt Bioenergy Limited”**.
- **“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.
- **“Documents”:** Documents shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.
- **“Listing Regulations”:** Listing Regulations shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").
- **“Electronic Records”:** means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
- **“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.

**OBJECTIVE:**

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 of a temporary nature (listed in **Annexure 1**) shall be maintained and preserved for a specified time period after completion of the relevant transactions 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.

**Annexure -1** lists the documents for permanent as well as temporary preservation.

**MODES OF PRESERVATION:**

The Documents may be preserved in Physical form, and/or in Electronic Form

**CONVERSION OF THE FORM IN WHICH THE DOCUMENTS ARE PRESERVED:**

The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space. This will be done after obtaining prior approval of the Authorised person(s).



**ROLES & RESPONSIBILITIES:**

The respective Departmental Heads of the Company shall be responsible for maintenance, preservation and destroying of documents in respect of the areas of operations falling under the charge of each of them, in terms of this policy.

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.

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.

**GENERAL:**

Notwithstanding anything contained in this policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

**DESTRUCTION OF DOCUMENTS:**

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.

**DISCLOSURE OF THE POLICY:**

A copy of this policy shall be posted on the website of the Company.

**AMENDMENTS:**

The Board may subject to the applicable laws amend any provision(s) or substitute any of the provision(s) with the new provision(s) or replace this policy entirely with a new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.



## Annexure 1

### **1. Companies Act, 2013**

#### **A Permanent Preservation:**

- Certificate of incorporation and subsequent changes thereto.
- The memorandum and articles of association of the Company.
- Affidavit from the subscribers to the memorandum and from persons named as the first directors.
- Register of members.
- Books and Documents relating to the issue of share certificates, including the blank forms of share certificates.
- The foreign register of members, if any.
- Minutes book of general meeting.
- Minutes book for meetings of the Board and Committees constituted by it.
- Such other registers / documents as may be required to be maintained permanently under the Act.

#### **B Temporary Preservation:**

- Register of Charges (8 years)
- Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities)
- Copies of all annual returns prepared under Section 92 of the Companies Act, 2013 and copies of all certificates and Documents required to be annexed thereto (8 years from date of filing with the Registrar)
- Foreign register of debenture holders or any other security holders (8 years from the date of Redemption)
- All notices pertaining to disclosure of interest of directors (3 years)
- All certificates surrendered to a company (3 years from date of surrender)
- Register of deposits (not less than 8 years from the date of last entry)
- Instrument creating a charge or modification (8 years from the date of satisfaction of the charge)
- Such other registers / documents as may be required to be maintained under the Act for the periods stipulated there under.
- Annual Reports and Forms filed with the Registrar of Companies. (8 years)
- Approvals/ consent received from authorities. (8 years)

### **2. Secretarial Standard:**

- **Permanent Preservation**  
Minutes of Board meeting (SS-1)



- **Temporary Preservation**

Office copies of Notices, scrutinizer's report, and related papers (as long as they remain current or for 8 financial years), whichever is later (SS-2)

### **3. Income Tax Act,1961:**

- **Permanent Preservation**

- i. Permanent Account Number (PAN)
- ii. Tax records

- **Temporary Preservation**

Records pertaining to tax assessment, appeals, penalties, tax deducted at source, challans for payments, acknowledgements for tax returns filed for the period of time stipulated under law.

### **4. Documents to be maintained permanently under any law / enactment impacting the Company.**

- Books of accounts of the Company, vouchers, supporting documents including those maintained electronically, signed copy of audited statements of accounts of the Company (for a period of 8 years)
- Office copies of Notices, Agenda, Notes on Agenda, acknowledgement of Directors, proof of sending letters/ Minutes to Directors, their comments on Minutes and other related papers relating to Meeting of the Board/Committees constituted by the Board.

As per Secretarial Standard – 1 issued by the Institute of Company Secretaries of India, these documents shall be preserved in good order in physical or electronic form for as long as they remain current or for 8 Financial Years whichever is later and may be destroyed thereafter with approval of the Board.

- Copies of returns, documents intimations regarding events disclosed to Stock Exchanges under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The disclosures made to the Stock Exchanges shall be hosted on the website of the Company, for minimum period of 5 years and thereafter the physical copies of such documents has also the disclosures on the website shall be destroyed with the approval of the Board.



- Audio-Visual tape recordings or other electronic mechanism in connection with attendance of directors at Board Meetings/Committee Meetings of the Board through video conferencing facility.

To be preserved at least before the completion of Audit for that particular year in accordance with Rule 3 of Companies (Meetings of Board) Rules, 2014. Thereafter these can be destroyed with the approval of the Board.

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