

POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL

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1. BACKGROUND

The Securities and Exchange Board of India *vide* its notification dated September 02, 2015 issued the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”) which *inter alia* mandates listed entities to frame a policy on the preservation and archival of documents (“**Policy**”).

Further, the SEBI Listing Regulations refers to an archival policy as per which, all events or information which has been disclosed to stock exchange(s) under Regulation 30 of the SEBI Listing Regulations, shall be hosted on the website of the Company for a minimum period of 5 (Five) years and thereafter as per the Policy of the Company.

The purpose of this Document is to formulate the Policy in accordance with Regulation 9 of the SEBI Listing Regulations to provide a framework for their adequate protection and preservation of documents as per applicable laws, and for archival of the disclosures made on the website for information and events communicated to the stock exchanges under Regulation 30 of the SEBI Listing Regulations.

2. SCOPE

All Documents of the Company shall be maintained in compliance with the requirements of the applicable laws, including the SEBI Listing Regulations. Preservation and archival of the Documents shall be as per the Policy.

The Policy shall become effective from November 24, 2021.

3. DEFINITIONS

- (a) “**Applicable Laws**” mean the SEBI Listing Regulations and the applicable provisions of Companies Act, 2013 as amended along with the rules framed thereunder.
- (b) “**Authorized Person**” means the officer(s) of the Company who is/are generally expected to observe the compliance of requirements of Applicable Law shall be the person(s) responsible to preserve the Documents.
- (c) “**Board**” means the board of directors of the Company as constituted from time to time.
- (d) “**Company**” means TBO Tek Limited.
- (e) “**Company Secretary and Compliance Officer**” means the company secretary and compliance officer appointed by the Board.
- (f) “**Document/s**” includes all papers, Documents, agreements, filings, forms, memos, correspondences, emails, records, files, books, etc., of the Company in physical or electronic forms.
- (g) “**Policy**” means this Policy on preservation and archival of Documents formulated by the Company.
- (h) “**SEBI Listing Regulations**” means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

4. PRESERVATION OF DOCUMENTS

Generally, all Documents of the Company are to be retained for no less than 3 (Three) years and may be destroyed thereafter unless required by Applicable Laws.

This Policy shall be reviewed periodically by the Board and any amendments effected to this Policy shall be subject to approval of the Board. Additionally, there are certain types of Documents that need to be retained for a longer period of time, as identified below.

- (a) **Board Records:** Minutes of meetings of the Board shall be maintained in perpetuity. A copy of all materials provided to the Board or committees of the Board shall be maintained for no less than 3 (Three) years.
- (b) **Press Releases & Public Filings:** All press releases and publicly filed documents shall be maintained in perpetuity. All events and press releases filed with the stock exchanges shall be maintained for no less than 5 (Five) years on the website of the company.
- (c) **Books of Accounts and Tax Records:** Books of accounts and tax records should be retained for at least 8 (Eight) years following the completion of the relevant transactions or assessment year for which the records were last used.

- (d) Employment Records: The Company should maintain personnel records that include recruitment, employment and personal information. These records also reflect performance reviews and any other matters arising out of the course of employment, such as actions taken against personnel. These records should be retained for a period of 3 (Three) years following the cessation of employment.

5. CLASSIFICATION OF DOCUMENTS

For the purpose of the Policy, the documents of the Company are classified as follows:

- (a) Documents which need to be 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 or deletions in the documents shall also be preserved permanently by the Company.

- (b) Documents with a preservation period of not less than the time period stipulated in the SEBI Listing Regulations and other laws and statutes applicable to the Company from time to time 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 the said period. This is currently eight (8) years.

6. MODES OF PRESERVATION

The Authorized Person shall:

- (a) Preserve the Documents either in physical form or electronic form;
- (b) Preserve the Documents in such a manner to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents;
- (c) Ensure that the preserved Documents are accessible at all reasonable times;
- (d) Control access for the preserved Documents, to ensure integrity and confidentiality of the Documents and prohibit unauthorised access; and
- (e) Make appropriate provisions for back up of all preserved Documents, both physically and electronically

7. DESTRUCTION OF DOCUMENTS

After the expiry of the retention period, the Authorized Person may destroy the preserved Documents in such a mode as deemed fit. The Managing Director of the Company shall approve the destruction of such Documents. The Authorized Person shall maintain a register

of disposal of records, with details of Documents destroyed in the format prescribed in the guidance manual. This applies to both physical and electronic Documents.

8. ARCHIVAL POLICY

- (a) The Company will host all the relevant disclosures of information and events communicated to the stock exchanges under Regulation 30 of the SEBI Listing Regulations on the website of the Company under the section titled “*Investor Relations*” for a period of 5 (Five) years and thereafter the same shall be archived for retrieval for such period as decided by the Managing Director of the Company.
- (b) 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.
- (c) This Policy will be periodically reviewed and amended based on any changes in Applicable Law, rules and regulations applicable to the Company from time to time or changes in internal processes.

9. REVIEW/ AMENDMENT

Any change in the Policy shall be approved by the Board. The Board shall have the right to withdraw and/or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding. Any subsequent amendment/modification in the Act or the rules framed thereunder or the SEBI Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.