AUDROC LIMITED
(Formerly Known as Alka India Limited)

CIN: L24200MH1993PLC168521

Regd. Address: Gala No. D- 3/4/5, Hatkesh Udyog Nagar-1, Off. Mira Bhayandar road, GCC Road, Mira Near Hatkesh Substation Thane - 401 107, Mira Road, Thane, Vasai, Maharashtra, India, 401107

Corporate Office Address: A 1115 Titanium Business Park, Near Makarba Underpass, Jivraj Park, Ahmedabad, Gujarat, India, 380051

POLICY FOR PRESERVATION OF DOCUMENTS

INTRODUCTION:

Pursuant to the Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a listed entity is required to frame a "Policy for Preservation of Documents," approved by the Board of Directors of the Company classifying them in at least two categories as follows:-

(a) Documents whose preservation shall be permanent in nature ;

(b) Documents with preservation period of not less than eight years after completion of the relevant transactions.

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

EFFECTIVE DATE:

In this context, the Board of Directors has approved the "Policy for Preservation of Documents at its meeting held on 30th May, 2025 and shall be effective from the date of approval by the Board.

OBJECTIVE OF THE POLICY:

The objective of this Policy is to ensure that all the necessary documents and records of the Company are adequately protected and preserved for the time limit as per the statutory requirements and to ensure that the records of the Company which are no longer needed or which are not required to be maintained as per the statutory requirements or are of no value are discarded in proper manner, so that no one can have access to such discarded documents, after following the due process for discarding the documents.

This Policy also outline the framework for all the employees and top management to understand the roles and responsibilities towards retaining and preserving the documents and records. This Policy shall also outline the custodian of the documents and records and detail process to get the access of such documents.

This Policy shall provide the guidelines to classify the documents, records and registers of the Company which are required:

i. To be preserved permanently; and
ii. To be preserved for a period of not less than 8 years.

A. SCOPE OF THE POLICY:

This Policy shall become applicable to all the departments of the Company by virtue of the approval by the Board of Directors of the Company. Each and every department of the

Company, are required to maintain certain information, documents, registers and records either as per various statutory requirement in physical mode or in electronic mode. This Policy will ensure that the Company maintains the both electronic and physical documents as per various statutory requirements and shall be preserved with same degree of confidentiality and care.

B. DEFINITION:

i. **"Act"** means the Companies Act, 2013 and rules framed thereunder (including any statutory modification or amendment thereof);
ii. **"Board"** means the Board of Directors of AUDROC Limited (Formerly known as Alka India Limited);
iii. **"Company"** means AUDROC Limited (Formerly known as Alka India Limited), incorporated as per Companies Act, 1956;
iv. **"Documents"** means all the business records like registers, records, papers, agreements, notices, advertisements, requisitions, order, declarations, forms, show cause notice, minutes, replies, or any other records and registers to be maintained as per the statutory requirement or in order to comply with the requirements of any applicable law, whether required to be submitted to concerned authority or sent to government department or any associates, or otherwise, and records maintained in the electronic form received or kept pursuant to the Companies Act, 2013, or under any other applicable laws for time being in force or otherwise, maintained in physical or in electronic form.
v. **"Listing Regulations" or "LODR Regulations"** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
vi. **"Stock Exchange(s)"** means the stock exchange where the securities of the Company is listed.
vii. **"Maintenance"** means keeping documents, either physically or in Electronic form.
viii. **"Preservation"** means to keep the documents under the custody of authorised person, which shall prevent the documents from being altered, damaged or destroyed.
ix. **"Policy"** means this Policy for Preservation of Documents.

Any other term which are not defined herein shall have the same meaning as defined in the SEBI (LODR) Regulations, 2015, Companies Act, 2013, or any other applicable laws or regulations.

C. PRESERVATION OF DOCUMENTS:

(a) Creation of documents:

Various documents are required to be filed as per the statutory requirements with the statutory authorities such as stock exchanges. Employees of the Company, in order to comply with the statutory requirements, may have to initiate and create number of documents and information. All employees are required to create accurate documents regarding their respective matters. The documents should:

i. facilitate proper scrutiny of the conduct of businesses by anyone authorised to undertake such scrutiny;
ii. protect the legal, financial and other rights of the Company, its clients, employees and any other connected person/ Company with the business of the Company;
iii. be confidential in nature and the confidentiality of such documents shall be maintained at all the time.

(b) Preservation of documents:

The Company shall preserve all the documents as per the requirements and provisions of the Companies Act, the Secretarial Standards, LODR Regulations, and any other law, rules, regulations as may be applicable to the Company from time to time.

Every employee and top management of the Company is responsible for making and keeping the documents as may be necessary to fully and accurately record the functions, activities,

transactions and affairs of the Company. They must ensure that the documents once freezed in complete aspect, shall be tamper-free and no one shall have access to any confidential information of such documents. They must further ensure that the documents are handle with care and are preserved to avoid any damage before its prescribed time limit.

(c) Discarding the documents:

Documents are created and are maintained for certain time limits which is a statutory requirement and failure to adhere to such requirement of preservation of statutory documents shall attract penalty and fine on top management. In order to avoid any legal action, it is necessary for the Company to maintain all the statutory documents for the time limits as prescribed and to maintain the records of documents disposed of after meeting the statutory requirements of preserving such documents.

All the documents mentioned in **"Annexure – I"** need to be permanently preserved by the Company during its entire life time.

All documents mentioned in **"Annexure – II"** which is temporary in nature must be preserved for a period not less than 8 years or such other period as may be prescribed under any law for the time being in force and thereafter the records can be destroyed.

The details of the Documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by employees who are disposing the Documents in the format prescribed at **"Annexure – III"**.

POLICY REVIEW:

This Policy shall be reviewed from time to time so that the Policy remains compliant with the applicable legal requirements. The Company Secretary will keep the Policy updated as per applicable statutory guidelines.

This Policy can be modified and/ or amended only with the approval of the Board of Directors.

ANNEXURE – I: DOCUMENTS TO BE PRESERVED PERMANENTLY

Following are the list of documents which shall be preserved permanently by the Company subject to the modifications, amendments, addition, deletion or any changes made therein from time to time:

Item No.	Records/ Documents
1	Certificate of Incorporation
2	Certificate for Commencement of Business
3	Memorandum and Articles of Association (along with the amended copies)
4	Agreements made by the Company with Stock Exchanges, Depositories, etc.
5	Minutes of proceedings of general meeting and resolutions passed by postal ballot, meeting of Board of Directors, creditors, committees of the Board of Directors and resolutions passed by circulation.
6	All the registers and records as per Companies Act and LODR Regulations
7	Such other records as may be required under any law from time to time
8	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
9	All the documents like agreements, application, stamp duty payment receipts for all the properties that are owned in the name of the Company

ANNEXURE – II: DOCUMENTS TO BE PRESERVED FOR EIGHT YEARS

Following are the list of documents which shall be preserved for not less than eight years by the Company subject to the modifications, amendments, addition, deletion or any changes made therein from time to time:

Item No.	Records / Documents
1	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2	Annual Returns as per Companies Act, 2013 and copies of all certificates and documents required to be annexed thereto
3	Register of Deposits as per Companies Act, 2013
4	Register of debenture holders
5	Books of account including relevant books and papers and financial statements
6	All notices pertaining to disclosure of interest of directors

ANNEXURE – III: LOG BOOK (REGISTER OF DOCUMENTS DISPOSED OFF)

Date	Mode of Destruction	Particular of Documents	Custodian of documents	Signature of authorised person

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AUDROC Limited

Director