

Archival Policy

[Adopted by the Board on September 10, 2024]

SCODA TUBES LIMITED

1. **Introduction:**

In terms of Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**SEBI Listing Regulations**”), requires every listed company to disclose on its website all such events or information which has been disclosed to stock exchanges where the securities of the Company are listed (the “**Stock Exchanges**”) under Regulation 30 of the SEBI Listing Regulations. Further, such disclosures shall be hosted on the website of the Company for a minimum period of 5 years and thereafter as per the archival policy of the Company, as disclosed on its website.

Accordingly, the Board of Directors (the “**Board**”) of Scoda Tubes Limited (the “**Company**”) has adopted the following policy:

2. **Purpose & Scope:**

The purpose of this Policy is to determine the period of record keeping and preservation of the physical as well as electronic records of the Company. Pursuant to the Regulation 30 of the SEBI Listing Regulations, the Company shall disclose on its website all such events or information which has been disclosed to Stock exchanges, and such disclosures shall be hosted and retained on the website of the Company for a minimum period of 5 (five) years and thereafter, as per this Policy. This Policy defines the time period for which material events likely to affect the working of the Company be disclosed on the Company’s website after the lapse of the aforementioned minimum period of five years.

Documents submitted to stock exchanges for dissemination to stakeholders will be retained on the website of the Company for a minimum period of five years or such higher period as may be prescribed by any applicable laws. The Document may thereafter be shifted to the Archive Section of the website, where it shall be retained for a minimum period of three years, after which it may be removed from the website. Notwithstanding the above, the Management shall have the discretion to host any of such documents on the website of the Company for such additional period as the management may deem fit on a case to case basis.

All other documents/ information which are hosted on the website of the Company pursuant to any Law/ Regulation/ Guideline as may be applicable to the Company from time to time, shall be retained on the website for such minimum period of time as may be specified under such Law/ Regulation/ Guideline or five years, whichever is more. The Document may thereafter be shifted to the Archive Section of the website, where it shall be retained for a minimum period of three years, after which it may be removed from the website.

The policy will be applicable to the Company.

3. **Definitions:**

“**Policy**” means this Archival Policy.

“**Material Events**” means events as specified in Schedule III to the Listing Regulations and upon the occurrence of which a listed entity shall make disclosures to stock exchange(s) and host such disclosures on the listed entity’s website.

“**Act**” means the Companies Act, 2013, Rules framed thereunder and any amendments thereto;

“**Electronic Form**” means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it

“**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.

“**Regulations**” means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto.

4. Policy:

As mentioned above, disclosure of material events shall be hosted and retained on the Company's website i.e. for a minimum period of 5 (five) years. Depending upon the nature, materiality, impact and relevance of the material event, the disclosure of such material event can continue to remain hosted on the Company's website for a longer period of time as decided by the Board from time to time.

Disclosed information after more than five years, shall be kept in the archives of the Company for a period of 3 years. Anyone intending to review those disclosed information may write to Compliance Officer of the Company.

In case the aforesaid disclosures are required by any applicable law or regulation to be hosted for a period longer than that mentioned above, such disclosures shall be hosted on the website of the Company for such longer period.

Broadly, there are two kinds of Company records- Temporary and Retained.

Temporary Records

Temporary records include all business documents that are intended to be superseded by final or permanent records, or which are intended to be used only for a limited period of time, including, but not limited to written memoranda and dictation to be typed in the future, reminders, to-do lists, reports, drafts, and interoffice correspondence regarding a client or business transaction.

Temporary records can be destroyed or permanently deleted if in electronic form when a project or matter closes. Upon closing of such temporary files, the respective departments shall gather and review all such temporary records. Before destroying or deleting these documents, these departments make sure to have duplicates of all the final records pertaining to the project or matter. Upon destruction or deletion, these departments organize the final records (and duplicates) in a file marked "Final" and store them appropriately, as required under this Policy.

Retained Records

Retained records include all business documents that are not superseded by modification or addition, including but are not limited to documents given (or sent via electronic form) to any third party not employed by the Company, or to any government agency; final memoranda and reports; correspondence; handwritten telephone memoranda not further transcribed; minutes; specifications; journal entries; cost estimates; etc.

Record Preservation/Retention Schedule

Each Head of the Department shall identify and at all times maintain a schedule of temporary and retained documents.

Records as per the Companies Act, 2013 and SEBI Regulations

The Company shall maintain all records as per the Companies Act, 2013 and SEBI Regulations for not less than 8 (Eight) Years. Documents that are to be made available on the Company's website in Compliance with the SEBI (Listing Regulations and Disclosure Obligations), 2015 will be made available on the website for a period of 5 years and thereafter will be archived for a period of 3 years.

Tax Records

Tax records includes, but are not limited to Documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax Authorities. Tax Records shall be maintained for a period of 8 or for a period of 8 (Eight) Years after a final Order has been received with respect to any matter which was preferred for Appeal, as the case may be.

Employment /Personnel Record

The Company is required to keep certain documents relating to recruitment, employment and personnel information, performance review, action taken by or against any employee, complaints by or against any employee. These Documents relating to Employment or Personnel information shall be retained for a period of at least 8 (Eight) years.

Press Releases

Press Release shall include, but shall not be limited to, any intimation given to the press regarding financial results, profits, Meetings of the Board, General Meetings, and overall performance of the Company. The Company shall retain all Press Releases for at least 8 years.

Legal Documents

Legal Documents shall include, but shall not be limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters.

A contract shall be retained for a period of 8 (Eight) Years or for 8 (Eight) Years after the expiry of the term of the contract, whichever is higher.

Documents relating to any property owned by the Company shall be retained perpetually. Other property Documents shall be retained for a period of 8 (Eight) Years or for a period of 8 (Eight) Years after the rights in such property ceases to exist, whichever is higher.

Orders passed by any Court or Tribunal or any Authority or Judgment which are final in nature and cannot be superseded shall be retained permanently. Interim Orders shall be retained till a Final Order is received or for a period of 8 (Eight) Years whichever is higher.

Pleadings shall be retained for a period of 8 (Eight) Years or till the matter has been disposed off, whichever is higher.

Marketing and Sales Documents

The Company shall retain relevant marketing and sales Documents for a period of at least 8(Eight) Years.

Intellectual Property Documents and Licenses

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.

Licenses shall be retained till the time the validity of the License and for a period of 8 (Eight) Years thereafter or for a period of at least 8 (Eight) Years, whichever is higher.

Record Maintenance and Storage

All records in physical form are to be maintained by the Records/Respective Department(s) at the respective locations.

Electronic version(s) of all of records are to be maintained within the Company's centralized electronic record software database, which is maintained by the IT Services Department.

Disposal/Destruction of Records

Disposal/Destruction as a normal administrative practice usually occurs because –

- The records are duplicated, unimportant or for short term use only; or
- The temporary records after the relevant or prescribed period.

Physical records required to be disposed of pursuant to the retention periods specified in the Document Preservation Schedule shall be disposed of either using a cross-cut shredder or by burning it. The Records/Admin. 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.

A register of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction. The entries in the register shall be authenticated by the Head of the concerned Department.

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. Documents relating to the lawsuit or potential legal issue will then be retained and organized under the supervision of the Head of the concerned Department.

Violation of this aspect of the Company’s Document Preservation and Archival Policy could subject the Company and the employees involved to civil and criminal penalties.

In the event of a Document Hold Direction, the IT Department shall immediately disable the “permanent delete” and “automatic delete” functions of the Company’s software with respect to the designated records and disable the automatic deletion of recycle bins and deleted items folders on appropriate Company computers; the Records/Admin. Department shall immediately suspend all disposition of records maintained on-site or off-site location as appropriate; and the Head of the concerned Department shall immediately notify all appropriate employees by e-mail that they are not to dispose of relevant Temporary Records or other records until notified otherwise.

E-Mail Policies

All electronic communication systems as well as all communications and stored information transmitted, received, or contained on the Company’s information systems are the property of the Company. Employees using this equipment for personal purposes do so at their own risk. Employees have no expectation of privacy in connection with the use of Company equipment or with the transmission, receipt, or storage of information using the Company’s equipment.

Compliance Officer may access communications and stored information at any time without notice or consent.

Employees should avoid using Company e-mail for personal purposes. Personal emails should be deleted as soon as possible.

E-mails relating to audit work papers and financial controls should be retained for at least 8 years.

All emails to the Company’s Officers or Audit Committee relating to complaints on auditing, accounting, frauds or internal controls should be retained permanently.

Any messages exchanged between the Company and third parties (such as consultants and auditors) should be archived, regardless of their content. Instant messages have the same status as e-mails and should be treated identically.

5. Amendment:

Any change in the Policy shall be approved by the Board of Directors of the Company. The Board of Directors 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.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Companies Act, 2013, rules framed thereunder and Listing Regulations (“Statutory Provisions”), the provisions of Statutory Provisions shall prevail.

6. Officer responsible:

The Company Secretary and any other person authorized by the board of the Company shall be responsible for ensuring overall compliance of this Policy.

7. Disclosure:

This Policy will be disclosed on the Company’s website www.scodatubes.com