

Policy for Preservation of Documents

[Adopted by the Board on September 10, 2024]

SCODA TUBES LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

1. PREFACE AND OBJECTIVE

The Board of Directors (the “**Board**”) of the Scoda Tubes Limited (the “**Company**”) has approved the following policy for preservation of documents in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (“**SEBI Listing Regulations**”).

As per Regulation 9 of the SEBI Listing Regulations, the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories i.e. (a) documents whose preservation shall be permanent in nature; and (b) documents with preservation period of not less than eight years after completion of the relevant transactions. The listed entity may keep such documents in electronic mode. The Policy has been approved by the Board of Directors in its meeting held on September 10, 2024.

The objective of this Policy is to have a binding framework for the preservation of documents of the Company, as approved by the Board of Directors of the Company and aims to provide effective and efficient control over documents that needs to be preserved and its disposal after elapse of time while at the same time avoiding excessive inventory of documents. The Company, therefore, formulates this policy, in pursuance of Regulation 9 of the Regulations.

2. EFFECTIVE DATE

The Policy shall be effective from September 05, 2024.

3. DEFINITIONS

“**Applicable Law**” means any law, rules, regulation, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs, The Institute of Company Secretaries of India or any other law, rules, regulations, circulars, guidelines or standards under which the preservation of the documents has been prescribed.

“**Board of Directors**” means the Board of Directors of Scoda Tubes Limited, as constituted from time to time.

“**Company**” means Scoda Tubes Limited.

“**Document(s)**” means any papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, disclosures, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.

“**Electronic Form**” means storage on any contemporary electronic device such as computer, laptop, compact disc, floppy disc, USB devices, servers, storage, emails, 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.

4. DOCUMENTS TO BE PRESERVED

This Policy sets the standards for preservation of documents of the Company, broadly classified in the following categories, which may be preserved, in physical and/or electronic mode.

(i) CATEGORY A – DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

The following documents shall be maintained and preserved permanently by the Company. All modifications, amendments, additions, deletions to the said documents shall also be preserved permanently by the Company.

- (a) Registration Certificates
- (b) Statutory Registers required under applicable laws

- (c) Polices, Charters and Codes of the Company
- (d) Minutes of the Board Meetings and Board Committees as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India.
- (e) Minutes of General Meetings (including AGMs) as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India.
- (f) Register of directors and Key Managerial Personnel.
- (g) Register of Renewed and Duplicate Share Certificates
- (h) Register of Charges
- (i) Register of Members along with the index (Form MGT-1)
- (j) Register u/s 186 of the Companies Act, 2013 (loan/ guarantee/ security or making an acquisition of securities) Form MBP-2.
- (k) Register u/s 187 of the Companies Act, 2013 (investment held in the name of any other person) Form MBP-3.
- (l) Register u/s 189 of the Companies Act, 2013 (Register of contracts or arrangements in which directors are interested as per section 184 & 188 of the Act)
- (m) Property Card, Ownership, records issued by government Authority
- (n) The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company
- (o) Material agreements/ contracts, which, even if terminated, may have an impact on business.
- (p) Orders/judgement issued by Courts/statutory bodies and other background documents relevant for understanding such Orders
- (q) Any other document, certificates, statutory registers that may be required to preserved permanently in terms the Companies Act, 2013 and/ or SEBI Regulations.

(ii) CATEGORY B – DOCUMENTS TO BE PRESERVED FOR NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTION.

The following documents shall be maintained and preserved for a term not less than eight years after completion of the relevant transactions. All modifications, amendments, additions, deletions to the said documents shall also be preserved for a term not less than eight years.

- (a) Documents/Information furnished to Stock Exchanges including information submitted in compliance of SEBI Listing Regulations, as amended from time to time, shall be preserved for a minimum period of eight years from the end of the financial year in which the documents/information is furnished.
- (b) Books of Accounts
- (c) Annual Returns (copies of all certificates and documents required to be annexed thereto) as per Companies Act, 2013;
- (d) Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other

related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India.

- (e) Disclosure of interest received from directors of the Company in the manner prescribed.
- (f) Instrument creating a charge or modifying a charge.
- (g) Changes to the Memorandum and Articles of Association.
- (h) Employment record for the employees of the Company.
- (i) Office Copies of Notices, Scrutinizer’s Report and related papers regarding General Meetings (including AGM) shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India.
- (j) Attendance Register for Board Meeting and recording of attendance of Meetings through Electronic Mode for eight financial years and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India.
- (k) Documents as are required to be maintained under relevant laws relating to direct and in-direct taxes.
- (l) Marketing documents.
- (m) Press releases.
- (n) Legal documents including but not limited to contracts, legal opinions, orders passed by various courts and tribunals, documents relating to cases pending in any court, tribunal or authority.
- (o) Any other document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act, 2013 and/or SEBI Regulations.

(iii) CATEGORY C – GENERAL

In addition to the documents mentioned in Category ‘A’ and ‘B’ above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the existing Rules/ Procedures/ Practices of the Company or as per the applicable Statutory/ Regulatory provisions in this regard.

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.

5. ROLES & RESPONSIBILITY

The Heads of respective Departments of the Company shall be responsible for preservation of the documents in terms of this Policy, in respect of the areas of operations falling under the charge of each of them.

6. DESTRUCTION OF DOCUMENTS

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under the instructions approved by the Board of Directors/ concerned Functional Director/ Head of the Department. This applies to both physical and electronic documents. The documents may be destroyed as follows:

- (i) Recycle non-confidential paper records;
- (ii) Shred or otherwise render unreadable confidential paper records; or
- (iii) Delete or destroy electronically stored data.

7. 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.

8. AMENDMENT TO THE POLICY

The Board of Directors may, subject to the applicable laws amend any provision(s) or substitute any of the provision(s) of this Policy with new provision(s) or replace this Policy in entirety.
