



MSAFE EQUIPMENTS LIMITED

POLICY FOR PRESERVATION OF DOCUMENTS

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POLICY FOR PRESERVATION OF DOCUMENTS

1. BACKGROUND

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (*"Listing Regulation"*) require every Listed Company to frame a policy for providing framework for adequate protection and preservation of the documents of the Company as per the applicable statutory requirements re-produced as under:

Regulation 9: Preservation of Documents

The listed entity shall have a Policy for preservation of documents, approved by its Board of Directors, 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 8 years after completion of the relevant transactions:
Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode."

2. PURPOSE

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

3. OBJECTIVES

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Listing Regulation and as per Policy framed in compliance with the listing Regulation and to ensure that the records which are no longer needed or which are of no value are discarded after following due process for the same.

The major objective of the policy are:

- To identify statutory records to be preserved.
- To identify records to be maintained either for a period of eight years or permanently.
- To decide the mode of preserving the documents, whether in physical form or in electronic form.

- To decide the procedure to destroy the documents after eight years or other applicable period,
- To help employees understanding their obligations in retaining and preserving the documents and records.

4. DEFINITIONS

1. **“Act”** means the Companies Act, 2013.
2. **“Board”** means the Board of directors of the Company or its Committee.
3. **“Current”** means running matter or whatever is at present in course of passage.
4. **“Electronic Record(s)”** means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
5. **“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.
6. **“Maintenance”** means keeping documents, either physically or in electronic form
7. **“Preservation”** means to keep the documents preventing them from being altered, damaged or destroyed.
8. **“Register”** means a register maintained under the Companies Act, 2013 or the SEBI Act, 1992.
9. **“Regulations”** means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.

5. POLICY STATEMENT

The policy contain guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

6. CLASSIFICATION OF DOCUMENTS

- a. Documents shall be classified in the following categories:
 - Mandatory under governing laws
 - Non-Mandatory
- b. Documents which are required to be mandatorily preserved for a stipulated minimum period of time under governing laws shall be preserved accordingly. Documents in

respect of which no minimum maintenance timeline is stipulated under any of the laws shall be preserved in accordance with this policy.

- c. All records and documents as provided herein shall be preserved for such time and period as may be provided herein.
- d. Any change in the governing laws affecting the change in period of preservation of documents shall prevail over this policy.

7. PRESERVATION OF DOCUMENTS/ RECORDS

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time. While this Policy lays down the minimum period for preservation of documents, the retention of documents as identified specifically in the Policy and documents not identified herein should be determined by the relevant Head of the Department by applying general guidelines and other important factors.

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 - I)** 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 to be maintained and preserved for a specified time period after completion of the relevant transactions **(listed in Annexure-II)** 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.

8. MODES OF PRESERVATION

The Documents may be preserved in:-

- a. Physical form; or
- b. Electronic Form

The official of the Company who is required to preserve the document shall be Authorised Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything 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 the concerned Authorised Person with preservation, so as to ensure integrity of the Documents and to prohibit unauthorized access.

9. ROLES & RESPONSIBILITIES

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

10. DESTRUCTION OF DOCUMENTS

- a. After the expiry of the preservation period specified in the annexed Documents Preservation Schedule, such documents which are no longer required may be destroyed by the concerned department and record in the Register of Disposal of Records to be kept by the employees who are disposing of the documents in the format as (**Annexure III**). The records of the documents destroyed shall be maintained by the concerned department and shall be produced whenever required by the concerned authority/ auditors.
- b. In case any specific procedure is prescribed under applicable Act/ Rules/ Regulation for destruction of the documents, the same shall be followed by the Company.
- c. Where the Company has been served with any Notice requisitioning documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed-off finally.

11. PERIODICAL REVIEW

The Policy should be flexible and easy to understand and comply with by all levels of employees. The policy should be reviewed periodically by the Board as and when practical difficulties are encountered. The Top management may also review the policy on document retention to comply with any local, state, central legislations that may be promulgated from time to time.

12. AMENDMENT

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

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.

13. DISSEMINATION OF THE POLICY

The Company shall disclose on its website all such events or information which has been disclosed to the concerned Stock Exchanges, Investor Presentation and audio video recordings/transcripts of investor calls, Press Release and 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.

The policy shall be hosted on the website of the Company i.e. <https://msafegroup.com>

Annexure I

RECORDS TO BE PRESERVED PERMANENTLY

- 1.** Certificate of incorporation
- 2.** Certificate for commencement of business
- 3.** Memorandum and Articles of Association
- 4.** Agreements made by the Company with Stock Exchanges, Depositories, etc.
- 5.** Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013
- 6.** Register and Index of Members
- 7.** Register of Contracts as per Companies Act, 2013
- 8.** Register of Charges as per Companies Act, 2013
- 9.** Register of Investments as per Companies Act, 2013
- 10.** Files relating to premises viz. Title Deeds/ Lease Deeds of owned premises/land and building, etc. and related Ledger / Register
- 11.** Authorization / licenses obtained from any statutory authority
- 12.** Policies of the Company framed under various regulations
- 13.** Register of disposal of records
- 14.** Certificates obtained from various statutory authorities
- 15.** Such other records as may be required under any law from time to time
- 16.** Register of Inter Corporate Loans and Investments as per section 186 of the Companies Act, 2013.

Annexure II

RECORDS TO BE PRESERVED FOR MINIMUM PERIOD OF EIGHT YEARS

1. Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013
2. Register of Debenture Holders or any other security holders along with the index from the date of redemption of debentures or securities.
3. Annual Returns as per Companies Act, 2013
4. Register of Deposits as per Companies Act, 2013
5. Register of Allotment (from the date of each allotment) as per Companies Act, 2013
6. Annual financial statements including:
 - a) Annual accounts
 - b) Directors report
 - c) Auditors report
7. Vouchers / Voucher register and books of accounts as defined under subsection 13 of section 2 of the Companies Act, 2013
8. Income Tax Returns filed under Income Tax Act, 1961
9. All notices in form MBP — 1 received from Directors and KMPs along with any amendment thereto
10. Return of declaration in respect of beneficial interest in any share as per Companies Act, 2013
11. Copy of newspaper advertisement or publications
12. Records relating to Court Cases / CBI Cases / Police Cases/ Civil Suits/ Labour Court Cases/ Arbitration Cases.
13. Compliance Reports received from any statutory authority
14. Correspondences made with any statutory authority
15. Register of Power of attorneys, if any
16. Forms and returns filed with RBI/MCA or with any other statutory authority
17. Employment /Personnel Record should be retained for a period of eight (8) years following cessation of employment in case of employees of the Company
18. Relevant marketing and sales documents

Annexure III

The format of the register of Documents disposed/destroyed:

S. No.	Particulars of Document along with provision of Applicable Law	Date and Mode of Destruction	Initials of Authorised Person