



POLICY ON PRESERVATION OF DOCUMENTS

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1. PREAMBLE

This Policy is framed as per requirements of Regulation 9 of Securities and Exchange Board of India (“SEBI”) (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and intended to preserve the documents and information by the Company.

The Board of Directors of the Parab Infra Limited (“the Company”), at its meeting held on March 11, 2021 approved this Policy. This Policy will be effective from the date of approval by the board of the Company.

2. OBJECTIVE

The objective of the policy is to classify the documents, records and registers of the Company which are required to be preserved are classified into the following categories:

- a. Documents & records whose preservation shall be permanent in nature; and
- b. Documents & records which need to be preserved for not less than eight years after completion of the relevant transaction(s):

The Company may keep documents specified in clauses a) & b) in electronic mode.

3. PRESERVATION OF DOCUMENTS

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, (“the Companies Act”) the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time to time.

Illustrative list of documents & records whose preservation shall be permanent in nature:

- a) The memorandum and articles of the company
- b) Certificate of Incorporation
- c) Register of members
- d) Books and Documents relating to the issue of share certificates, including the blank forms of share certificates
- e) Minute books of general meeting.
- f) Minutes of Board meeting and Committee meetings
- g) Register of Contracts and Arrangement in which Directors are interested.
- h) Register of Inter Corporate Loan & Investments;
- i) All other documents which are required to be preserved permanently in accordance with the provisions of applicable Act, rules, regulations, guidelines, circulars, and notifications etc. as may be applicable to the Company from time to time.

All modifications, amendments, additions, deletions to the above documents shall also be preserved permanently by the Company.



Illustrative list of documents & records to be preserved for not less than eight years after completion of the relevant transaction(s):

- a) Books of accounts and tax records viz. documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax Authorities, shall be maintained for a period of 8 (eight) years from end of the relevant assessment year or till the disposal of the appeal against any demand by the highest authority, whichever is later at the Corporate office of the Company;
- b) Attendance registers, notices, scrutinizer's report, agenda, notes to agenda and other related papers of general meetings, board meetings and various committee meetings;
- c) Disclosures of Interest received from Directors;
- d) All other documents which are required to be preserved for not less than 8 years in accordance with the provisions of applicable Act, rules, regulations, guidelines, circulars, and notifications etc. as may be applicable to the Company from time to time.

Other documents & records:

All other documents & records not mentioned above shall be preserved in accordance with the provisions of applicable Act, rules, regulations, guidelines, circulars and notifications etc. and where no time period is prescribed, shall be preserved for such period as may be required considering the requirement of various statutes and regulations made therein.

4. MODE OF MAINTENANCE

The Documents may be preserved in -

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

The official of the Company required to preserve the Document shall be Authorized Person who is generally expected to observe the compliance of requirements of 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 Authorized Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

5. DESTRUCTION OF RECORDS

After the expiry of the statutory retention period, the preserved documents may be destroyed. The destruction of documents as a normal administrative practice shall be followed for records which are duplicate/ unimportant or irrelevant.

This applies to both physical and electronic documents. The documents may be destroyed in the following manner:



- a. Recycle non-confidential paper records;
- b. Shred or otherwise render unreadable confidential paper records; or
- c. Delete or destroy electronically stored data.

In the event of major incident, the first priority is the safety of the people, followed by immediate action to rescue or prevent further damage to the records. Depending on the immediate threat, emergency response and recovery actions will take precedence over all other Company activities.

6. RESPONSIBILITY

The Directors of the Company shall be responsible for implementation of this Policy and shall also ensure that the employees understand the Policy and perform the processes and procedures to execute this Policy.

7. REVIEW

This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Company Secretary and Compliance officer of the Company or any other person authorized by the Board shall be responsible for keeping the policy updated as per applicable statutory guidelines.