

RAJ POLYPACK LIMITED

Policy on Preservation of Documents and Archival Policy *(Policy approved by the Board of Directors on September 25, 2025)*

1. Objective

The objective of this Policy is to establish guidelines for the preservation and archival of the documents and records of RAJ POLYPACK LIMITED ("the Company") to ensure compliance with applicable legal and regulatory requirements, maintain organizational efficiency, and facilitate easy retrieval of records when required.

2. Scope

This Policy applies to all documents (physical and electronic) maintained by the Company, including but not limited to:

- Financial and accounting records
- Legal documents
- Contracts and agreements
- Corporate governance records
- Internal and external communications
- Reports and minutes of meetings

3. Definition of Documents

For the purpose of this policy, **Documents** shall mean:

- **Physical Documents:** Any paper-based documents such as contracts, invoices, and meeting minutes.
- **Electronic Documents:** Any document created, stored, or transmitted in an electronic format, including emails, digital files, and databases.

4. Classification of Documents for Preservation

The Company classifies its documents into three categories, which will determine the duration of their preservation:

1. Permanent Preservation:

- Documents that are required to be preserved permanently as per the applicable laws, regulations, or best practices.
- Examples: Memorandum and Articles of Association, Board meeting minutes, Shareholder meeting minutes, statutory filings (e.g., ROC filings), licenses, and approvals.

2. Medium-term Preservation:

- Documents that need to be preserved for a specified period (usually between 5 to 10 years).
- Examples: Annual financial statements, audit reports, tax records, and contracts.

3. Short-term Preservation:

- Documents that need to be preserved for a shorter period (usually between 1 to 5 years).
- Examples: Internal correspondence, temporary agreements, and administrative records.

5. Document Retention Periods

The document retention periods shall be as follows, in compliance with regulatory requirements:

Category of Document	Retention Period
Permanent Documents	Retained indefinitely
Annual Financial Statements	8 years from the end of the financial year
Tax Returns & Supporting Records	8 years from the filing date
Audit Reports	8 years from the financial year-end
Minutes of Board and Shareholder Meetings	Indefinitely
Board Resolutions	Indefinitely
Legal Agreements	5 years from expiration/termination of the agreement
Employee Records (other than personal data)	5 years from termination of employment
Correspondence	3 years
Other Administrative Documents	3 years

6. Archival of Documents

Documents categorized for long-term retention (as per above classification) will be archived in an accessible and organized manner. These documents may be stored physically or electronically, and the method of archiving shall be:

1. **Physical Archiving:** For hard copies of documents, the Company shall maintain proper storage systems (e.g., file cabinets, storage rooms) with adequate security measures to prevent damage, loss, or unauthorized access.
2. **Electronic Archiving:** For digital documents, secure backup systems shall be used. The Company shall ensure that electronic records are stored in formats that are accessible over time and with adequate encryption and security measures.
3. **Online Database:** The Company may use an electronic document management system (EDMS) for easier retrieval and archival of documents.

7. Destruction of Documents

Documents that have surpassed the retention period, as per this Policy, and are no longer required, may be destroyed as per the guidelines below:

1. **Physical Documents:** Destruction will be carried out by shredding or another secure method to ensure the documents cannot be reconstructed or accessed.
2. **Electronic Documents:** Secure deletion or destruction of digital records will be performed using appropriate software tools to ensure that the information is irretrievable.

Note: Any document that is considered to be of historical or regulatory value must be preserved permanently and not destroyed.

8. Responsibilities

- **Board of Directors:** Responsible for the approval of this Policy and its amendments.
- **Company Secretary:** Ensures compliance with the policy and oversees the retention and destruction of documents.
- **Head of Finance/Accounts:** Ensures the retention of financial documents as per statutory requirements.
- **IT Department:** Ensures electronic records are properly backed up, secured, and retrievable.
- **Employees:** Responsible for adhering to this policy and maintaining proper documentation for their respective departments.

9. Review and Amendment

This Policy will be reviewed at least once every two years or sooner if required due to changes in regulatory or legal requirements. Amendments to this Policy will be subject to the approval of the Board of Directors.

10. Compliance

This Policy has been designed to ensure compliance with the following legal and regulatory requirements:

- **Companies Act, 2013** (for Indian companies)
- **SEBI LODR (Listing Obligations and Disclosure Requirements) Regulations, 2015**
- **Other applicable laws and regulations** in India or internationally.