PAPADMALJI AGRO FOODS LIMITED
POLICY FOR PRESERVATION OF DOCUMENTS

Version	Summary of Changes	Board Approval	Date of Release
Version 1	Initial	19.10.2025	19.10.2025

1. PREFACE AND OBJECTIVE

The Board of Directors (the **"Board"**) of the Papadmalji Agro Foods 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.

2. Definitions

2.1 Act means the Companies Act, 2013, Rules framed thereunder and any amendments thereto.

2.2 Applicable Law means any law, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed.

2.3 Authorised Person means any person duly authorised by Managing Director.

2.4 Board means the Board of directors of the Company or any of its Committee.

2.5 Books of Account as per Section 2(13) of the Companies Act 2013 includes records maintained in respect of-

(i) all sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place;
(ii) all sales and purchases of goods and services by the company;
(iii) the assets and liabilities of the company; and
(iv) the items of cost as may be prescribed under section 148 in the case of a company which belongs to any class of companies specified under that section;

2.6 Company means Papadmalji Agro Foods Limited.

2.7 Current Document(s) means any Document that has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.

2.8 Document as per section 2(36) of the Companies Act 2013 includes summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form;

2.9 **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.

2.10 **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.

2.11 Maintenance means keeping Documents, either physically or in Electronic Form.

2.12 Preservation means to keep in good order and to prevent from being damaged or destroyed.

2.13 Register means documents and records required to be maintained under:

- The Companies Act 2013 and Rules thereunder
- SEBI Regulations
- Secretarial Standards
- Any other law for the time being in force

2.14 Records means documentary evidence of past events or transactions.

2.15 Regulations means the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

3. PURPOSE & EFFECTIVE DATE

This Policy is intended to guide the Company and its officer on maintenance of any Documents, their preservation and disposal.

4. CLASSIFICATION

The preservation of Documents shall be done in the following manner:

a) Where there is a period for which a Document is required to be preserved as per Applicable Law, for the period prescribed by Applicable Law.

b) Where there is no such requirement as per Applicable Law, then for such period as the document pertains to a matter which is covered under the definition of current documents. An indicative list of the Documents and the time-frame of their preservation is provided in **Annexure- I**

5. MODES OF PRESERVATION

5.1 The Documents may be preserved in

i. Physical form or
ii. Electronic Form

5.2 The officer of the Company required to preserve the Document shall be Authorised Person who has to observe the compliance of requirements of Applicable Law and this policy.

6. CUSTODY OF DOCUMENTS

Subject to the Applicable Law, the custody of the Documents shall be with the Authorised Person. Where the Authorised Person tenders resignation or is transferred from one location of the Company to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, or Disc, other storage devices or such other Documents and devices in his possession and such authorised person taking possession of documents needs to change the password.

7. AUTHORITY FOR APPROVAL OF POLICY

The Board shall have the authority for approval of this policy in pursuance to the Regulations.

8. AUTHORITY TO MAKE ALTERATIONS TO THE POLICY

The Managing Director is authorised to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be in consonance with the provisions of the Act, Regulations thing and other applicable laws.

9. DESTRUCTION OF DOCUMENTS

The period stated above is minimum retention/preservation period. Prior to actual destruction/disposal in terms of this policy, the retention schedule may be reviewed by the Authorised Person ifrequired due to an on-going business use, internal audit requirement or any other like reason. 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.

The temporary Documents, excluding the Current Document(s) shall be destroyed after the relevant or prescribed period by the Authorised Person in whose custody the Documents are stored after the prior approval of the Finance Committee of the Company. Electronic documents shall be removed after the expiry of prescribed retention period from all identified electronic repositories. 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 Authorised Person. The format of the register has to be in accordance with **Annexure** II.

10. MAINTENANCE OF DOCUMENTS IN INDEXED FORM

For ease of record reference, the Documents shall be preserved in an indexed form. The Documents shall be indexed appropriately by the Authorised Person. The index shall be updated as and when any changes occur in the records. The index shall be kept in physical form or in Electronic Form.

11. CONVERSION OF THE FORM IN WHICH THE DOCUMENTS ARE PRESERVED

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.

12. INTERPRETATION

In any circumstance where the terms of this policy differ from any existing or newly enacted law, rule, Regulation or standard governing the Company, the law, rule, Regulation or standard will take precedence over these policies and procedures until such time as this policy is changed to conform to the law, rule, regulation or standard.

13. 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.

14. 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.

Padmalji Agro Foods Ltd. Bikaner

ANNEXURE I

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-I 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)

U) 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.

(I) 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/judgment 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- I on Meetings of Board of Directors" issued by the Institute of Company Secretaries of India. The proof of the sending of the notices and agenda's, draft minutes, signed minutes, draft resolutions of Board Meetings *I* Committee thereof can be destroyed as per the Secretarial Standard-I.

(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 oflndia. The proof of the sending of the notices of AGMs/EGMs can be destroyed as per the Secretarial Standard-2.

U) 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- I 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 indirect 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.

ANNEXUREII

The format for register of documents disposed or destroyed:

Particulars of document along with provision of applicable law	Date and mode of destruction	Initials of the authorized person