

Cemindia Projects Limited
(formerly ITD Cementation India Limited)

POLICY FOR PRESERVATION OF DOCUMENTS

1. Preface:

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations, 2015") specifies that every listed company shall have a policy for preservation of documents.

This Policy for preservation of documents shall be applicable to ITD Cementation India Limited ("the Company").

2. Policy Objective:

To define the policy and guidelines to identify, classify, retain and protect all types of documents for sufficient length of time so as to comply with the regulatory requirements and also to have records for use in events of disputes, litigation, investigation, etc. The records containing confidential/proprietary information must be:

- classified and stored appropriately having regard to the sensitivity and confidentiality of the material recorded;
- retrievable and easily traced;
- retained for only as long as necessary;
- declassified and disposed of appropriately to ensure that Intellectual Property Rights/confidentiality attached thereto are not breached and to prevent them falling into the hands of unauthorised persons.

This policy intends to provide necessary guidance for preservation, custody and disposal of documents maintained/filed by the Company.

3. Documents and Records covered under the Policy

This Policy shall inter alia, cover the following type of documents:

- (a) Documents evidencing incorporation/registration of the Company;

- (b) Constitution documents such as Memorandum and Articles of Association, Shareholder Agreements;
- (c) Statutory Registers, Minutes book, duly authenticated Financial Statements and the Annual Return prepared under the Companies Act, 2013/1956;
- (d) Documents relating to issue/allotment of securities (for e.g. Prospectus, Letter of Offer, Register of Allotment, etc.);
- (e) Books of Accounts and other records of the Company;
- (f) Original signed Notices and Agenda of the Board & Committee Meetings/Annual General Meeting/Extra Ordinary General Meeting;
- (g) Filings made with Registrar of Companies, Stock Exchange(s), Securities and Exchange Board of India, Reserve Bank of India and/or any other statutory authority(ies);
- (h) Record of transactions with customers, Know Your Customer records, etc.
- (i) Filings made under the Income Tax Act, 1961, Service Tax, Value Added Tax, Central Excise Act, 1944, Customs Act, 1962, Prevention of Money Laundering Act, 2002, Foreign Exchange Management Act, 1999 and Competition Act, 2002;
- (j) Filings made under the Employee Welfare or Labour Legislations governing the Company;
- (k) Agreements entered into by the Company from time to time;
- (l) Documents relating to legal cases and litigations involving the Company;
- (m) Such other documents as may be required to be preserved by the Company under applicable laws.

4. Guidelines for preservation of documents:

- **Period and place and responsibility of preservation**

The documents shall be preserved in the manner as stated below:

Type of documents	Period of preservation	Place of storage	Responsibility and custody of
Documents evidencing registration/incorporation of the Company	Permanently	Registered Office	Company Secretary

Type of Documents	Period of preservation	Place of storage	Responsibility and custody of Documents
Constitution documents such as Memorandum and Articles of Association, Shareholder	Permanently	Registered Office	Company Secretary
Statutory, Registers, Minutes Book, Original signed Financial Statements and Annual Return prepared under the Companies Act, 2013/195;	Permanently	Registered Office	Company Secretary
Documents relating to issue/allotment of securities (for e.g. Prospectus, Letter of Offer, Register of Allotment, etc.)	Permanently	Registered Office	Company Secretary
Notices and Agenda of the Board Meeting/ Annual General Meeting/ Extra Ordinary General Meeting and Attendance Registers of Board/Committee meetings.	Ten years	Registered Office	Company Secretary
Various filings made with Registrar of Companies.	Permanently	Registered Office or godown including third party record management company's godown.	Company Secretary

Type of Documents	Period of preservation	Place of storage	Responsibility and custody of Documents
Stock exchange(s), Securities and Exchange Board of India, Reserve Bank of India or any other statutory authority(ies).	Ten years	Registered Office or godown including third party record management company's godown.	Company Secretary
Books of Accounts and other records of the Company	Ten years	Registered Office	Chief Financial Officer
Record of transactions with customers.	Ten years	Registered Office	Chief Financial Officer
Know Your Customer	Ten years	Area Offices	Business Unit Heads
Filings made under the Income Tax Act, 1961, Service Tax and Value Added Tax Act .	Ten years from the end of relevant assessment year	Registered Office or Area Offices or godown including third party record management company's godown	Chief Financial Officer
Central Excise Act, 1944 and Customs Act, 1962.	Ten years from the end of relevant assessment year	Registered Office or Area Offices or godown including third party record management company's godown	Chief Commercial Officer
Filings made under the Prevention of Money Laundering Act, 2002 and Foreign Exchange Management Act, 1999.	Ten years	Registered Office or Area Offices or godown including third party record management company's godown.	Chief Financial Officer

Type of Documents	Period of preservation	Place of storage	Responsibility and custody of Documents
Filings made under Competition Act, 2002.	Ten years	Registered Office or Area Offices or godown including third party record management company's godown	Company Secretary
Filings made under the Employee Welfare or Labour Legislations.	Ten years	Registered Office or Area Offices or godown including third party record management company's godown	Head-Administration / Business Unit Heads.
Agreements entered into by the Company from time to time.	Ten years after completion of transactions contemplated under the Agreements	Registered Office or Area Offices or godown including third party record management company's godown	Company Secretary / Chief Financial Officer / Chief Commercial Officer / Business Unit Heads
Documents relating to legal cases and litigations involving the Company.	Till the completion/closure of cases/litigations and for ten years thereafter	Registered Office or Area Offices or godown including third party record management company's godown	Company Secretary / Chief Financial Officer / Chief Commercial Officer / Head – Legal

Type of Documents	Period of preservation	Place of storage	Responsibility and custody of Documents
Any other documents not covered above.	Ten years	Registered Office or Area Offices or godown including third party record management company's godown	-

Any document that relates to any activity which is subject matter of ongoing inspection/ investigation/ litigation/ assessment/ appeal should be retained irrespective of the period specified above and for five years after the final disposal of the matter.

Provided, however, if under any, act, rules or regulations, a period higher than the one adopted by the Company is prescribed, then all such documents or records shall be preserved for such period as may be prescribed in such act, rules or regulations.

- **Storage of Documents and Records**

- (i) All the documents should be kept in lock and key under the supervision of the person responsible for custody and storage of such documents as stated in the above Clause 4.

Some of the documents such as minutes, statutory registers, original registration certificates, etc. in locker with a proper lock and key facility in it.

- (ii) All the Documents may be preserved in the godown under the supervision of the Company Secretary/ Compliance Officer/ Chief Financial Officer/ Head Procurement & Commercial / Business Unit Heads, as the case may be. However, where in case of any pending assessment/litigation with any regulatory authorities, such Documents may be retained beyond the prescribed period.

- **Destruction and Disposal of Documents**

- (i) The destruction and disposal of Documents shall be done in compliance with the applicable statutory provisions prescribed under the Acts. The Company shall maintain the records of the documents which are destroyed or disposed off.

- (ii) All the Documents containing information of a confidential or sensitive nature on paper, card, or electronic media must be securely destroyed when it is no longer required.

- (iii) The procedure for the destruction of Confidential or Sensitive Waste on paper may be followed as outlined hereunder:
 - (a) All records maintained in physical mode and no longer required to be preserved should be mechanically shredded if the content thereof is in any way sensitive.

 - (b) If waste is disposed of by using the shredder, ensure that it is used safely in accordance with its operating instructions, and that waste is shredded in such a way that it cannot be put back together again, and made comprehensible.

 - (c) All other documents can be disposed of in the boxes or bins provided in offices for environmentally-friendly disposal of white non-confidential and non-sensitive paper waste.

- (iv) The procedure for the destruction of the Documents containing confidential or Sensitive Waste on electronic media such as tape, disk, cassette/ cartridge, hard drives, CD-Rom, DVD and ZIP drive is as follows:
 - (a) Electronic Media such as disks, tapes, DVD or CD ROM that are being destroyed because they are showing signs of damage or are obsolete should be physically destroyed by being cut into pieces or shredded or similar other ways prior to disposal.

 - (b) Where disks, tapes, DVD or CD ROM are being used to supply data to third parties they should, at the very least, be reformatted before the files are saved. The process of saving files to the disk may overwrite areas of the disk previously used, but this is no guarantee of preventing retrieval of previously stored files. The most effective way to ensure that these electronic documents are cleaned of all previous data is to use a utility package to perform a "secure wipe".

- (v) Selection of data for permanent destruction shall be done with the specific approval of the Managing Director / Chief Operating Officer or the Company Secretary/ Compliance Officer or Chief Financial Officer.

- **Criteria for selection of documents for permanent preservation**

Besides the Documents which need to be preserved permanently under the Acts, some other documents also may have to be kept permanently even after the retention period prescribed by statute or dictated by administrative, legal or financial needs has expired for historical purposes.

The following general principles should be borne in mind when considering the preservation of documents permanently.

Is the record significant in terms of the history or development of the Company or its departments or of important policy changes or initiatives?

Does the record shed significant light on historically important events?

Does the record relate to a transaction which sets, or is likely to set, a precedent?

Does the record contain data which would be useful for retrospective comparisons?

Does the record contain systematically recorded data which is not easily available elsewhere?

Does the record contain information gathered from outside the Company which is likely to be of use for future events, and which is not readily available elsewhere?

Is the record likely to be useful as legal evidence in the future? (e.g. documents relating to disputes – but only those which record the outcome and significant events leading to it).

5. Document Management System

The following document management system to be implemented:

(i) Scanning of Documents:

All documents based on their relevance and importance should be scanned and a copy of the same should be maintained in the system with appropriate back up. Emphasis should be laid to properly name and file the scanned documents.

This will reduce the dependence on the physical documents as and when required and will help the same in preserving in good order.

As per the Listing Regulations, documents specified in Clause 3 may be maintained in electronic mode. Retaining of scan copy of any document may be considered as maintaining of original documents.

(ii) **Filing system:**

Proper filing system needs to be in place in respect of all Documents which are required to be preserved for a long period of time and the files containing the documents have to be suitably named.

(iii) **Records of Documents sent to Godown:**

The record of the documents which are in the process of being sent to the godown after a specific period of time should be properly written and files tagged. The details of documents being sent, the period to which the documents relate should be clearly mentioned. It should be ensure that the documents which are being sent to the godown should be categorised department wise. This would ensure retrieval of documents from the godown as and when required. It is also advisable to get the files bounded before sending the same to the godown for storage purpose.

(iv) **Back-ups of records stored in computer:**

The Information Technology Department is responsible for taking back-ups of all the data generated in the system across the departments in the Company such as email, filed stored on common drives on the server, etc. The data stored in floppy discs and/or CDs should be preserved in a good order at least for a period of ten years.

6. Amendments:

Any amendment in this Policy may be carried out with the approval of the Board of Directors of the Company.

In case any amendment(s), clarification(s), and guideline(s) issued by the Ministry of Corporate Affairs, Ministry of Finance, Securities and Exchange Board of India/ Stock Exchanges is contrary to or inconsistent with the provisions laid down under this Policy,

then the provisions of such amendment(s), clarification(s), circular(s) and the guideline(s) shall prevail vis- a-vis the contrary or inconsistent provision hereunder and this Policy shall automatically stand amended accordingly to that extent effective from the date as specified under such amendment(s), clarification(s), circular(s) and guideline(s). Such amendments shall be brought to the attention of the Board of Directors at its meeting held thereafter.

7. Effective Date:

This Policy shall be in force and effective on and from 1st December, 2015.

The Board of Directors, at its meeting held on 5th February, 2026, took on record the update to the Policy to reflect the change in the name of the Company from ITD Cementation India Limited to Cemindia Projects Limited and noted that all other provisions of the Policy remain unchanged.

Place: Mumbai

Date: 5th February, 2026

(JAYANTA BASU)
MANAGING DIRECTOR