



eYantra Ventures Limited

(formerly know as Punit Commercials Limited)

Policy on Preservation of Documents

1. PURPOSE OF POLICY

Regulation 9 of the Listing Regulations (as defined below) requires every listed company to have a policy on preservation of documents/ records either in physical mode or electronic mode (the “Policy”).

eYantra Ventures Limited (“Company”) has framed this Policy on the basis of Regulation 9 of Listing Regulations and various provisions of the Companies Act, 2013 and other applicable laws. Further, Regulation 30(8) of the Listing Regulations requires the Company to frame the archival policy for website disclosures.

The corporate records of the Company are the important assets for the Company and hence the Company seeks to access and manage its records effectively, and is obliged to create, maintain, preserve and dispose of records as per this Policy.

The Policy revised by the Board of Directors (“Board”) on August 08, 2023.

2. DEFINITIONS

“Act” means the Companies Act, 2013, rules framed there under and any amendments thereto;

“Applicable Law” include any statute, law, regulation, ordinance, rule, judgment, order, decree, bye-law, clearance, directive, guideline, notification and clarification issued by any governmental, regulatory or statutory authority or other governmental instruction and/or mandatory standards, as may be applicable to the Company, and as amended from time to time;

“Board” means the board of directors of the Company or its committees;

“Company” means eYantra Ventures Limited ;

“Documents” or “Records” means papers, notes, agreements, notices, agendas, circulars, correspondences, challans, statutory registers, returns, forms etc. required to be maintained and preserved by the Company in physical or electronic form under the provisions of the Act and such other records under various laws applicable to the Company;

“Electronic Form” means as defined in Information Technology Act, 2000 or as amended from time;

“Listing Regulations” means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended;

“Policy” means this Policy of Preservation of Documents of the Company; and

“Preservation” means to keep in good order and to prevent from being altered, damaged or destroyed.

Any other term not defined herein shall have the same meaning as prescribed to it under the Act, Listing Regulations framed by the Securities Exchange Board of India or any other relevant regulation, legislation applicable to the Company.

3. OBJECTIVE OF POLICY

This Policy mechanism provides the comprehensive framework for Preservation of Documents for a specified period of time to achieve the following objectives:

1. Documents whose Preservation shall be permanent in nature and as per Applicable Law;
2. Optimal use of storage space and cost of Preservation;
3. To keep the important documents confidential;
4. Statutory requirements under respective statutes;



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5. Systematic disposal or destruction of Company's non-current Records that have outlived their administrative usefulness;
6. Identification of the Company's records that are of continuing administrative and historical value to warrant their transfer to and Preservation in the Company's archives.

4. SCOPE OF THE POLICY

For the purpose of achieving the above objectives, the Documents covered as per this Policy have been divided into two sections, i.e.

1. the Records or the Documents that will be preserved permanently by the Company; and
2. the Records or the Documents that will be preserved for the period of at least 8 years after completion of the relevant transactions and not permanently.

This Policy applies to the Records maintained by the Company in any format or medium. The Records which are not required to be retained permanently shall be disposed off according to this Policy.

5. AUTHORITY AND RESPONSIBILITY

The Compliance Officer or Company Secretary, as designated by the Board of the Company in this behalf, shall be responsible for the Preservation of the Records according to the time frame prescribed in the Policy for their Preservation.

All staff and management of the Company shall assist in implementing this Policy as appropriate to their roles and responsibilities.

6. CLASSIFICATION OF RECORDS

Based on the requirement and for the purpose of effective management, the period for which the Records of the Company shall be maintained have been classified into two categories:

1. Documents whose Preservation shall be permanent in nature;
2. Documents whose Preservation shall be at least 8 years after completion of the relevant transactions;

The classification of the Documents has been made in the **Annexure A** and **B** which forms part of this Policy.

While prescribing different time period for Preservation of Records, the following aspects have been taken into account:

1. Compliance with statutory and regulatory requirements.
2. Satisfaction of the needs of SEBI/RBI/MCA inspectors to have access to certain Records.
3. Satisfaction of the needs of internal and external auditors to have access to certain Records.

The Documents or Records not covered by this Policy shall be maintained by the Company for the time period specified for their Preservation under any statute or regulation by which they are governed.

7. LOCATION OF RECORDS

Records shall be maintained in location as per the permission and approval provided under Act or under any other statute. The Records for which no specific place has been specified under any statute shall be maintained at the registered office of the Company or at any other place as may be approved by the Board, from time to time.

8. MODE OF PRESERVATION

The Documents may be preserved in:

- Physical form; or
- Electronic Form.



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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, other than disposal of Documents as permitted under this Policy.

The preserved Documents must be accessible at all reasonable times. Access shall be controlled by the authorised persons, so as to ensure integrity of the Documents and prohibit unauthorized access.

9. ACCESS AND AUTHENTICITY

The Preservation of the Records of the Company is vital in order to ensure all current and future access to the Records. Preservation is also concerned with ensuring the authenticity of Records.

The Compliance Officer shall prepare a matrix for identifying persons who will be allowed to access different kind of Records maintained and preserved by the Company. Since the Records are maintained at different levels and departments in the Company, therefore functional heads should be authorized to ensure the Preservation and access to the Records under their jurisdiction.

10. RECORD RETENTION SCHEDULE

The Records referred to in **Annexure A** of this Policy shall be maintained permanently and the Records which are required to be preserved permanently on the website of the Company shall be preserved in line with the Archival Policy of the Company.

Records should not be kept longer than is necessary and should be disposed of at the right time as unnecessary retention of Records consumes time, space and equipment use, therefore disposal will aid efficiency.

The Company shall maintain a register of Preservation and disposal of Records in the custody of the Compliance officer of the Company, wherein the brief particulars of the Records preserved and/or removed from the location after the expiry of its Preservation period shall be entered. The register of Preservation and disposal of Records shall contain the following columns:

1. Item Number;
2. Brief Particulars of the Records preserved/ disposed of;
3. Date of creation of the Record;
4. Date of removal from the register;
5. Whether preserved permanently or not; and
6. Mode of destruction

This register of Preservation and disposal of Records shall be maintained permanently by the Company with the assistance of the Compliance Officer either in physical or Electronic Form.

11. RECORD APPRAISAL

The Company shall at regular intervals carry out the appraisal of the Records preserved as per this Policy. The purpose of the appraisal process is to ensure the Records are examined at the appropriate time to determine whether or not they are worthy of archival Preservation, whether they need to be retained for a longer period as they are still in use, or whether they should be destroyed. The appraisal of Records shall be undertaken only after the approval of the Board of the Company.

12. DISCLOSURE OF THE POLICY

The necessary disclosure about the policy will also be made as per requirements of the Listing Regulations and the Act.



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13. REVIEW OF THE POLICY

This Policy may be amended with the approval of Board as may be deemed necessary and in accordance with any regulatory amendments.

Should there be any inconsistency between the terms of the Policy and the Listing Regulations, the provisions of the Listing Regulations shall prevail. Any amendments to the Listing Regulations shall mutatis mutandis be deemed to have been incorporated in this Policy.



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ANNEXURE – A

Indicative List

Records to be preserved permanently

| Sl. No. | Document/Record |
|---------|---|
| 1. | Certificate of Incorporation/ Commencement of Business |
| 2. | Memorandum & Articles of Association |
| 3. | Minute Books of General Meetings, Board and Committee Meetings as per Companies Act, 2013 |
| 4. | Statutory Registers and Forms required under applicable laws |
| 5. | Annual Audit Reports and Financial Statements |
| 6. | Order issued by the Court/ Statutory Bodies |
| 7. | License/ Statutory Approvals |
| 8. | Investment Document/ Proof including Certificate etc |



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ANNEXURE B

Records to be preserved for minimum period of eight years

| Sl. No. | Records |
|---------|--|
| 1. | Copies of all annual returns prepared under Section 92 of the Companies Act, 2013 and copies of all certificates and Documents required to be annexed thereto (8 years from date of filing with the Registrar) |
| 2. | Books of Account |
| 3. | Insurance policies/ claims under various policies |
| 4. | Correspondence with Departments/ Shareholders |
| 5. | Non Statutory Registers/ Documents |
| 6. | Personnel Documents |
| 7. | Films, videos, CDs, DVDs, Tapes etc |

In addition to the above, all Documents and Records of the Company, which are not specifically referred to or covered in this Policy, shall be preserved for such time period and shall be maintained in such manner prescribed under the applicable law.