



NEPTUNE LOGITEK LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

[Pursuant to Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I BACKGROUND

SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (“**Regulations**”) require every listed company to formulate a policy on Preservation of Documents which has to be approved by the Board of Directors.

In this context, the following policy has been framed by the Board of Directors (“**Board**”) of Neptune Logitek Limited (“**Company**”) at its meeting held on May 21, 2025 with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation of the documents of the Company.

This Policy can be modified and/or amended with the approval of the Board of Directors only.

II OBJECTIVE OF THE POLICY

The objective of this Policy is to classify the documents, records and registers of the Company which are required:

- (a) to be preserved permanently; and
- (b) to be preserved for a period of not less than 8 (eight) years after completion of the relevant transactions.

III DEFINITIONS

“**Documents**” refers to papers, notes, agreements, notices, advertisement, requisitions, order, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any applicable law, whether issued, sent, the time being in or otherwise, maintained on paper or in electronic form received or kept in pursuance of the Act or under any other law for and does not include multiple or identical copies.

“**Preservation**” means maintenance of Documents, files and records in usable form in good order and to prevent them from being altered, damaged or destroyed.

IV PRESERVATION OF DOCUMENTS

- (a) The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made there under, the secretarial standards, the listing regulations and any other law, rules, regulations as may be applicable to the Company from time to time.
- (b) Documents to be maintained permanently:

The Company shall maintain the follows documents on a permanent basis:

- (i) Documents filed with ROC for incorporation of the Company
- (ii) Certificate of incorporation including all fresh certificates of incorporation, certificate of commencement of business, if any, and common seal.
- (iii) The original signed and stamped memorandum of association and the articles of association of the Company;
- (iv) Minutes of general meetings, board meetings and various committee meetings;

- (v) Register of members along with index;
 - (vi) Foreign register of members, if any;
 - (vii) Register of debenture holders (including foreign register of debentures) or register for any other securities issued by the Company;
 - (viii) Register of loans, guarantee, security and acquisition made by the Company;
 - (ix) Register of investments not held in its own name by the Company, if any;
 - (x) Register of contracts-with related party and contracts and bodies etc. in which directors are interested;
 - (xi) Register of charges;
 - (xii) Registers of renewed and duplicate share certificates;
 - (xiii) Register of directors and KMP;
 - (xiv) Register of significant beneficial owners
 - (xv) Payroll registers;
 - (xvi) PF, Bonus, Gratuity and other Statutory Registrations, Returns and Records;
 - (xvii) Licenses Issued and permissions by Regulatory Authorities
 - (xviii) Intellectual property documents shall include, but shall not be limited to copyrights, trademarks, patents, and industrial designs. Intellectual property rights that are owed by the Company shall be retained by the Company permanently.
 - (xix) Any other records / Documents which will have a permanent value for the company event after the expiry of the of legal preservations period
- (c) Documents to be maintained for at least eight financial years:
- (i) Books of accounts together with the vouchers relevant to any entry in such books of accounts;
 - (ii) Copies of all annual returns
 - (iii) Disclosure of interest received from the Directors of the Company in the manner prescribed;
 - (iv) Attendance registers, notices, notes on agenda and other related papers of general meetings, board meetings and various committee meetings;
 - (v) Instrument creating a charge or modifying a charge, if any;
 - (vi) Changes to the memorandum of association and the articles of association, if any;
 - (vii) Register of deposits accepted or renewed, if any;

- (viii) Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax authorities shall be -maintained for a period of 8 (eight) years or for a period of 8 (eight) years after a final order has been received with respect to any matter which was preferred for appeal, as the case may be;
- (ix) Employment/personnel record in case of employees of the Company;
- (x) Relevant marketing and sales documents;
- (xi) Press releases;
- (xii) Legal documents including but not limited to contracts, legal opinions pleadings, orders passed by any court or tribunal, judgments, interim orders, documents relating to cases pending in any Court or Tribunal or any other authority empowered to give a decision on any matter, awards, documents relating to property matters;
- (xiii) Disclosures under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
- (xiv) Documents on which the common seal of the Company has been affixed (other than those which are prescribed to preserved for a longer period of time).
- (xv) Any other document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion

V MODE OF MAINTENANCE

The Company shall maintain these records either in physical or electronic mode. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to by the Company.

All the records shall be maintained as per the prescribed formats, if any, as amended from time to time under various rules and regulations.

VI DISPOSAL AND DESTRUCTION OF RECORDS

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

This applies to both physical and electronic documents. The documents may be destroyed as follows:

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

The Company shall maintain a register wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the Secretary or such other person as may be authorized by the Board for the purpose. Inspection of this register is restricted

VII LIMITATION AND AMENDMENT

In the event of any conflict between the provisions of this Policy and of the Companies Act, 2013 (and the rules framed thereunder) or the Regulations or any other statutory enactments, rules, the provisions of such Act or Regulations or statutory enactments, rules shall prevail over this Policy. Any subsequent amendment / modification in the Regulations, Companies Act, 2013 (and the rules framed thereunder) and/or applicable laws in this regard shall be deemed to be covered under this Policy.

VIII DISCLOSURE

This Policy will be communicated to all operational employees and other concerned persons of the Company and be disclosed on the Company's website.