



POLICY ON PRESERVATION & ARCHIVAL OF DOCUMENTS

1. INTRODUCTION:

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) mandates every Listed Company to formulate a Policy on Preservation & Archival of Documents (“Policy”) which has to be approved by the Board of Directors.

In this context, the Board of Directors (“Board”) of Yasho Industries Limited (“Company”) has adopted the said Policy with the objective of classifying various documents, records and registers for the purpose of maintenance, preservation and archiving.

The Board has the power to modify and amend the said Policy.

2. PURPOSE OF THE POLICY:

Regulation 9 of the Listing Regulations mandates that a listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows:

- a) Documents whose preservation shall be permanent in nature;
- b) Documents with preservation period of not less than eight years after completion of the relevant transactions.

Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode. Besides the above, as per applicable provisions of Companies Act, 2013 certain documents are required to be preserved permanently or upto a certain prescribed time.

Further Regulation 30 (8) of the Listing Regulations also refers to an archival policy as per which all events or information which has been disclosed to stock exchange(s) under Regulation 30 shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the company.

Accordingly, this policy is being framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

Therefore, the policy has been classified into to categories:

- I. Preservation of Documents & Records:
- II. Archival of Documents

3. POLICY:

I. PRESERVATION OF DOCUMENTS & RECORDS:

a. Documents which are to be maintained permanently:

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

- o Incorporation Documents
- o Memorandum of Association and the Articles of Association of the Company
- o Minutes of General Meetings, Board Meetings and various Committee Meetings
- o Register of Members along with Index
- o Foreign Register of Members, if any
- o Register of loans, guarantee, security and acquisition made by the Company



- Register of investments not held in its own name by the Company, if any
- Register of contracts with related party and contracts and Bodies etc. in which directors are interested
- Register of Charges
- Registers of Renewed and duplicate share certificates
- Register of Directors and Key Managerial Personnel
- Merger Order(s) issued by Hon'ble High Court/National Company Law Tribunal.
- Approval(s) and Product Registration & license(s) received from Statutory Authorities, Central & State Government(s)
- Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently.

b. Documents which are to be maintained for at least eight financial years:

- Books of account together with the vouchers relevant to any entry in such books of account
- Register of Debenture holders (including Foreign Register of Debentures) or Register for any other Securities issued by the Company
- Copies of all Annual Returns
- E-forms filed with the Registrar of Companies
- Disclosure of Interest received from the Directors of the Company in the manner prescribed
- Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
- Instrument creating a Charge or modifying a Charge, if any
- Changes to the Memorandum of Association and the Articles of Association, if any
- Register of deposits accepted or renewed, if any
- 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 years or for a period of 8 years after a final Order has been received with respect to any matter which was preferred for appeal, as the case may be
- Employment /Personnel Record should be retained for a period of eight (8) years following cessation of employment in case of employees of the Company.
- Relevant marketing and sales documents
- Legal documents including but not limited to contracts, legal opinions, pleadings, 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

II. ARCHIVAL OF DOCUMENTS

a) Archival Policy for submissions made to Stock Exchange(s)

Documents submitted to Stock Exchange(s) for dissemination to stakeholders will be retained on the website of the Company for a minimum period of five years or such higher period as may be prescribed by any applicable laws. The document may thereafter be shifted to the Archive Section of the website, where it shall be retained for such period as may be decided by the Company Secretary in consultation with Managing Director / Whole-Time Director, after which it may be removed from the



website.

All the presentations and audio/recordings as made available under LODR, shall be hosted on the website of the listed entity for a minimum period of two years and thereafter as per preservation policy of the Company in terms of clause (b) of Regulation 9 of the LODR.

Notwithstanding the above, the management shall have the discretion to host any of such documents on the website of the Company for such additional period as the management may deem fit on a case-to-case basis.

b) Archived Policy for other information hosted on the website pursuant to applicable legislations:

All other documents/ information which are hosted on the website of the Company pursuant to any Law/ Regulation/ Guideline as may be applicable to the Company from time to time, shall be retained on the website for such minimum period of time as may be specified under such Law/ Regulation/ Guideline. The Document may thereafter be shifted to the Archive Section of the website, where it shall be retained for such period as may be decided by the Company Secretary in consultation with Managing Director / Whole-Time Director, after which it may be removed from the website.

Notwithstanding the above, the management shall have the discretion to host any of such documents on the website of the Company for such additional period as the management may deem fit on a case-to-case basis.

c) Archived Policy for other information voluntarily hosted on the website:

All information/ documents hosted on the website of the Company voluntarily by the management, shall be retained on the website/ Archive section for such period of time as may be deemed fit at the absolute discretion of the management.

4. MODE OF MAINTENANCE

The Company shall maintain these records either in physical or in Electronic Form. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to. All the records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various rules and regulations.

5. DISPOSAL AND DESTRUCTION OF RECORDS

After the 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.



6. **GENERAL AUTHORIZATION:**

The Board of Directors of the Company shall make such alterations to this Policy as and when necessitated or as deemed fit, provided they are not in consistent with the provisions of the applicable laws.

7. **DISSEMINATION OF POLICY:**

This Policy shall be disclosed on the website of the Company.

8. **DISCLAIMER**

Nothing contained in this Policy shall operate in derogation of any law for the time being in force or of any other regulation in force.

In any circumstance where the terms of this Policy differ from any Applicable Law governing the Company, such Applicable Law will take precedence over this Policy and procedures until such time as this Policy is modified in conformity with the Applicable Law.

(This Policy was reviewed and modified on February 12, 2026)