

ArMee Infotech Limited

Policy on Preservation of Documents and Archival Policy

**(Approved by the Board of Directors of the Company in their Board Meeting
dated 3rd May, 2024)**

PREAMBLE & OBJECTIVE:

Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Regulations”) requires every listed company to formulate a policy on 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.

Further, Regulation 30(8) requires the Company to frame a Policy on website disclosure and archival of such disclosures.

In this context, the following policy has been framed by the Board of Directors (“Board”) of Armee Infotech Limited with the objective of classifying various documents/records considering their importance, usefulness and information. The Company recognizes that all the documents, whether in physical or electronic mode, form an important and integral part of the Company’s records. The preservation of documents is important in order to ensure immediate access to the records, its retrieval and authentication.

II. APPLICABILITY AND MODE OF MAINTENANCE:

This Policy is applicable to all documents maintained in physical and electronic mode by the Company. 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. The documents not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained.

III. DEFINITIONS:

- a. “Act” means the Companies Act, 2013.
- b. “Applicable Law” means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA), The Institute of Company Secretaries of India (ICSI) and other professional bodies under which the preservation of documents has been prescribed.
- c. “Board” means the Board of the Directors of the Company.
- d. “Books of Accounts” includes and is not limited to records maintained in respect of –
 - i. all sums of money received and expended by the 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 of the Act in case the Company belongs to any class of Companies specified under that section.
- e. “Company” means Armee Infotech Limited.
- f. “Documents” refers to papers, notes, agreements, notices, advertisements, 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.
- g. “Electronic Form” means any electronic device such as servers, computer, laptop, compact disc, floppy disc, pen drive, 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.
- h. “Maintenance” means keeping documents, either physically or in Electronic Form.
- i. “Preservation” means to keep in good order and to prevent from being altered, damaged or destroyed.

IV. PRESERVATION OF DOCUMENTS

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as maybe applicable to the Company from time to time.

The Documents are to be maintained/preserved as per Annexure A.

V. 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.

VI. ARCHIVAL OF WEBSITE DISCLOURES

1. The Company shall disclose on its website all such events and information which have been disclosed to the Stock Exchanges under Regulation 30 of the Listing Regulations. Such disclosures shall be hosted on the website of the Company for a period of five years from the date of disclosure to the Stock Exchanges. For ensuring safety of the data hosted on the website of the Company, a back-up of the website shall be taken on regular intervals.
2. After five years, such disclosures shall be removed from the Company’s website and preserved in a

secured server of the Company. Such disclosures shall be preserved in a logical manner viz. as per nature/date of the disclosure, etc. to facilitate easy retrieval as and when required. The disclosures shall be preserved in a non-editable format, which do not require permanent preservation but require years of preservation as prescribed under Applicable Law on the server of the Company.

3. Physical preservations shall be ensured in proper store / record rooms, access to which shall be allowed to only persons authorised.

VII. 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.

VII. REVIEW OF POLICY:

This Policy shall be subject to review, if necessary. Any change/amendments in Applicable Laws with regard to maintenance and preservation of documents and records shall be deemed to be covered in this Policy without any review. Any change/amendments to this Policy shall be approved by the Board of Directors and any amendments in the applicable laws, will prevail over this Policy.

ANNEXURE A

1. Documents to be maintained permanently:

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

- a. Memorandum of Association and Articles of Association of the Company as amended from time to time.
- b. Minutes of the Board, Committees of the Board and General Body meetings including meeting conducted through Postal Ballots.
- c. Register of Contracts.
- d. Register of Directors, KMP, and the securities held by them.
- e. Register of Loans and Investments made by the company.
- f. Resolutions passed by Circulation.
- g. Various forms and returns filed with the Authorities.
- h. Licences & Statutory Approvals.
- i. Annual Financial Statements.
- j. Intellectual property Documents including but not limited to Trademark, Copyrights, Industrial Designs and Patents, if any.
- k. Such other records as may be required under any law from time to time.

2. Documents to be maintained for at least eight financial years:

- a. Books of account together with the vouchers relevant to any entry in such books of account.
- b. Copies of all Annual Returns.
- c. Disclosures of Interest received from the Directors of the company in the manner prescribed,
- d. Disclosure/Return filed under SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015
- e. Attendance registers, Notices, Agenda, Notes on Agenda and other related papers of Board meetings, Committee meetings, and General Body meetings.
- f. Compliance Reports received from any statutory authority

- g. Instrument creating a charge or modifying a charge, if any.
- h. Register of Charges from the date of satisfaction of respective charge.
- i. Register of Transfer and Transmission of shares/Debentures and other securities.
- j. 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 maybe
- k. Press releases.
