One 97 Communications Limited
Preservation of Documents & Archival Policy ("Policy")

Purpose of this Policy

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") mandates every listed entity to have a Board-approved policy for the preservation of certain documents and Regulation 30(8) of the SEBI Listing Regulations mandates every listed entity to have a Web Archival Policy. This Preservation of Documents & Archival Policy ("Policy") has been framed in accordance with the aforesaid Regulations 9 and 30(8) read with the applicable provisions of the Companies Act, 2013 ("Act").

Version Control

Version	Date of Board Approval	Effective Date
1.0	September 30, 2021	November 18, 2021
2.0	October 26, 2026	October 26, 2026

Review Mechanism

As required under applicable law or as and when deemed necessary or advisable by the Company.

I. Objective

This Policy sets out the framework for the preservation, retention, destruction and archival of the Company's documents and records, and the categories into which they are classified for that purpose. It is intended to ensure compliance with the Company's obligations under applicable law, while providing a practical basis for the management of its records.

II. Definitions

"**Documents**" mean records of the Company, whether in physical or electronic form.

Capitalised terms not defined in this Policy shall have the meaning assigned to them under the SEBI Listing Regulations and the Act.

III. Documents to be preserved

Documents of the Company are classified into the following categories and may be preserved in physical and/or electronic mode, as required under the Act and/or the SEBI Listing Regulations:

(i) Category A – Documents to be preserved permanently

Documents listed in **Annexure 1** together with all modifications and amendments thereto shall be preserved permanently.

(ii) Category B – Documents to be preserved for not less than eight years

Documents listed in **Annexure 2** together with all modifications and amendments thereto shall be preserved for not less than eight years/financial years after completion of the relevant transaction.

(iii) Category C – General

Other documents, certificates, forms, statutory registers and records required to be maintained under applicable law shall be preserved for the period prescribed thereunder and, where no period is prescribed, for such period as the Company may determine. Moreover, disclosures hosted on the Company's website pursuant to the SEBI Listing Regulations may, upon expiry of the minimum specified period (*set out in Para V below*), be preserved on case to case basis, for such period as the Company may determine.

IV. Destruction of Documents

(i) After the expiry of the statutory retention period, the preserved documents may be destroyed as set out in this Policy or as deemed appropriate by the Company unless otherwise specified by any applicable law.

(ii) Notwithstanding anything contained in this Policy, any Document that is, or is likely to become, relevant to any pending or anticipated investigation, inspection, litigation or other legal or regulatory proceeding, should be preserved until the final conclusion of such proceeding, notwithstanding the expiry of the retention period otherwise specified in this Policy.

V. Web-hosting and Archival of Disclosures

(i) The Company shall disclose on its website all such events or information which have been disclosed to the stock exchange(s) under Regulation 30 and Regulation 46(2) of the SEBI Listing Regulations.

(ii) The Company's disclosures shall be hosted on the website of the Company for a minimum period of 5 years and thereafter, such disclosures may be removed from the website and shall be preserved as per this Policy.

VI. Disclosure

In accordance with the SEBI Listing Regulations, this Policy shall be hosted on the website of the Company.

VII. Conflict

In the event of any conflict or inconsistency between this Policy and applicable law, the applicable law shall prevail.

Annexure - 1
Documents preservation of which is permanent in nature

Sl. No.	Document	Reference of provision
1	Copies of all documents and information as originally filed under **section 7(1)** (incorporation) of the Act	Sec 7(4) of the Act
2	Register of Renewed and Duplicate Share Certificates in **Form SH-2**	Rule 6 (3) of Companies (Share Capital and Debenture) Rules, 2014
3.	Share certificate forms and related books and documents – **Disputed cases**	Rule 7 (3) of the Companies (Share Capital and Debenture) Rules, 2014
4.	Register of Charges in **Form CHG-7**	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014
5.	Register of Members, as maintained by a depository under section 11 of the Depositories Act, 1996	Rule 15(1) of the Companies (Management and Administration) Rules, 2014 read with section 88 of the Act
6.	Minutes books of general meetings	Rule 25(1)(e) of the Companies (Management and Administration) Rules, 2014
7.	Minutes books of the Board and committee meetings	Rule 25(1)(f) of the Companies (Management and Administration) Rules, 2014
8.	Register in **form MBP-2** u/s **186 of the Companies Act, 2013** (loan/ guarantee/ security or making an acquisition of securities)	Rule 12(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
9.	Register in **form MBP-3 u/s 187 of the Companies Act, 2013** (investment held in the name of any other person)	Rule 14(3) of the Companies (Meetings of Board and its Powers) Rules, 2014
10.	Register in **Form MBP-4 u/s 189 of the Companies Act, 2013** (Register of contracts or arrangements in which directors are interested as per section 184 & 188 of the Act)	Rule 16(3) of the Companies (Meetings of Board and its Powers) Rules, 2014

Annexure – 2
Documents to be preserved for the period specified against each entry

Sl. No.	Document	Reference of provision	Retention Period
1.	Instrument creating charge or modification thereon	Rule 10(4) of the Companies (Registration of Charge) Rules, 2014	8 years from the date of satisfaction of the charge
2.	Copies of all annual returns prepared under section 92 and copies of all certificates and documents required to be annexed thereto	Rule 15 (3) of the Companies (Management and Administration) Rules, 2014	8 years from the date of filing with the Registrar
3.	All notices in Form MBP-1 for disclosure of concern/ interest received u/s 184 of the Act and Rule 9(1) the Companies (Meetings of Board and its Powers) Rules, 2014	Rule 9(3) of the Companies (Meetings of Board and its Powers) Rules, 2014	8 years from the end of the financial year to which the notice relates
4.	The attendance register of Board & Committee Meetings	Paragraph 4.1.6 & 4.1.7 of Secretarial standards -1	8 financial years from the date of the last entry
5.	Office copies of Board Meeting Notices, Agenda, Notes on Agenda and other related papers of the company	Paragraph 8.2 of Secretarial Standards-1	8 financial years, or for as long as the document remains current, whichever is later
6.	Office copies of general meeting Notices, scrutinizers report and other related papers of the company	Paragraph 18.2 (Secretarial Standards-2)	8 financial years, or for as long as the document remains current, whichever is later
8.	Books of Accounts with vouchers	Section 128(5) of the Companies Act, 2013	8 years immediately preceding the relevant financial year (a rolling window, not a fixed start date)
9.	The postal ballot and related papers/registers, including electronic voting records	Rule 22 (11) of the Companies (Management and Administration) Rules, 2014	8 financial years, or for as long as the document remains current, whichever is later