

ONDOOR CONCEPTS LIMITED

(Formerly known as Ondoor Concepts Private Limited)

Policy on Preservation
And
Archival of Documents

Introduction:

This Policy shall be called "Policy on Preservation and Archival of Documents" of Odoor Concepts Limited (hereinafter referred to as "the Company"). This policy is primarily framed based on Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Companies Act, 2013. SEBI has mandated all the listed entities to have a policy on Preservation and Archival of Documents. Archival Policy as referred to in Regulation 30 (8) of the Listing Regulations forms part of this Policy. This policy is intended to ensure compliance particularly with the Listing Regulations and the applicable provisions of Companies Act, 2013.

Purpose:

The purpose of this document is to present a high level policy statement for **Odoor Concepts Limited** regarding preservation of documents of the Company in accordance with all the statutory and regulatory provisions applicable to the Company including the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR"), as approved by the Board of Directors of the company, which shall classify them in at least two following categories:

- i. Documents whose preservation shall be permanent in nature;
- ii. Documents with preservation period of not less than eight (8) years after completion of the relevant transactions.

Provided further that the Company may keep the documents as specified above in electronic mode.

Accordingly, the Policy named **Policy on Preservation and Archival of Documents ("the Policy")** has been formulated and adopted by the Board of Directors ("the Board") of the Company.

Classification:

Based on the recommendation of the management of the Odoor Concepts Limited, the Board of Directors has identified following classes for Preservation and archival of various documents;

- i. Documents whose preservation shall be permanent in nature as specified in **Annexure-A**.
- ii. Documents with preservation period of not less than eight years after completion of the relevant transactions as specified in **Annexure-B**.
- iii. Documents with preservation period specified by statutory authorities under applicable laws:
Information in Website: Disclosures made by the company to the stock exchanges shall be hosted on the website of the company for a minimum period of five years under Listing Regulations. Upon completion of five years period such disclosures shall be removed from the website of the Company under this policy of the Company.
Specified Orders: Notwithstanding anything contained in this policy, if a higher period of retention of documents is stated in any Act / Statute or prescribed by Statutory Authorities in the form of orders, direction or otherwise, such higher period becomes applicable.

- iv. Documents with preservation period specified under any other policy of the Company or duly approved by the Management / Functional / Departmental Head as per the business needs of the Company or Delegation of Authorities etc. subject to (a) to (c):
In cases of documents not specifically stated or falling under the general principle of the documents covered by this Policy, such documents may continue to be preserved as per the process in existence in respective department.

Mode of Preservation and Responsibility:

The Authorized Person shall:

- a. preserve the documents either in physical form or electronic form;
- b. preserve the documents in such a manner to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents;
- c. ensure that the preserved documents are accessible at all reasonable times;
- d. control access for preserved documents, to ensure integrity and confidentiality of the documents and prohibit unauthorised access;
- e. make appropriate provisions for back up of all preserved documents, both physically and electronically.

Destruction of Documents:

After the expiry of the retention period, the Authorized Person may destroy the preserved documents in such a mode as deemed fit. The Compliance Officer or/and Managing Director of the Company shall approve the destruction of such documents. The Authorized Person shall maintain a register of disposal of records, with details of documents destroyed in the format prescribed in the guidance manual. This applies to both physical and electronic document.

Archival Policy:

The Company will host all the relevant disclosures of information and events communicated to the stock exchanges under Regulation 30 of the SEBI Listing Regulations on the website of the Company under the section entitled ["Investor Relations"] for a period of five years and thereafter the same shall be archived for retrieval for such period as decided by the Compliance Officer or/and Managing Director of the Company.

Subsequently, anyone intending to review archived information and events communicated to the stock exchanges may write to the Company Secretary/Managing Director of the Company.

This Policy will be periodically reviewed and amended based on any changes in the laws, rules and regulations applicable to the Company from time to time or changes in internal processes.

Policy Review:

This Policy is framed based on the requirements of Regulation 9 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. In case of any subsequent changes in the Companies Act, 2013 or Regulations which makes any of the provisions in the Policy inconsistent with the Regulations, the provisions of the Act or Regulations would prevail over the Policy and the provisions in the Policy would be modified in due course to make it consistent with law.

This Policy shall be reviewed by the Board of Directors as and when any changes are to be incorporated in the Policy due to change in regulations or as may be felt appropriate by the Board. Any changes or modification on the Policy would be approved by the Board of Director.

Suspension of Record Disposal in the event of Litigation or Claims:

In case the Company is served with any notice for request of documents or a governmental investigation or audit concerning the Company or commencement of any litigation against the Company, then disposal of documents shall be suspended until such time as the Top Management with the due advice from the legal counsel determine otherwise. Such documents shall be preserved until the completion of the judicial proceedings.

Register of Documents Destroyed:

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 Company Secretary/Managing Director or such other persons as may be authorized by the Board for the purpose.

AMENDMENT:

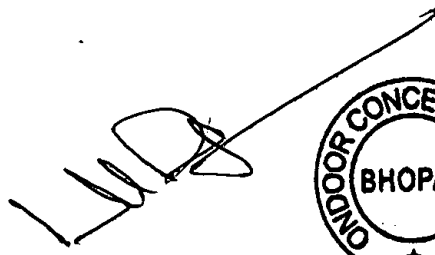
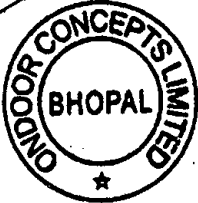
Any change in the Policy shall be approved by the Board. The Board shall have the right to withdraw and/or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board in this respect shall be final and binding. Any subsequent amendment/modification in the Act or the rules framed thereunder or the SEBI Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.

Disclosure on Website:

The Policy shall come in force from the day on which Company's shares will get listed on the recognized stock exchange(s).

Effective Date: 25.09.2023

Date of Approval of Board of Directors: 25.09.2023

Annexure-A

Documents / Record whose preservation shall be permanent in nature:

Sr. No.	Documents/Records
1.	Certificate of Incorporation- (COI)
2.	Memorandum of Association and Articles of Association- (MOA) & (AOA)
3.	Agreements made by the Company with stock exchanges, depositories, etc
4.	Minute Books of Board and Committee Meetings and General Meetings of Members etc. as per Companies Act and as per the applicable Secretarial Standards
5.	Statutory records and registers that are required to be maintained permanently under the provisions of the Companies Act 2013 including Annual Financial Statements with Statutory Auditors Report, Annual Report
6.	Documents relating to any property of the Company, property tax, Delegation of powers, all Policies / Policy Guidelines of the Company framed under various regulations
7.	Payroll related records such as Final Settlements, GSLI, LIC, PF, EPS / Employees Family Benefit Scheme, if any
8.	In case of amalgamation, the books and papers of a company which has been amalgamated with, or whose shares have been acquired by, another company shall be preserved permanently.
9.	Authorization / licenses obtained from any statutory authority
10.	Policies of the Company framed under various regulations
11.	Register of disposal of records
12.	Material Agreements of the Company
13.	Such other records as may be required under any law from time to time
14.	All Documents as may be required under the applicable statute, laws, rules and regulations, namely but not limited to permanent account number, tax deduction account number, excise/service tax/sales tax/export /import/ other registration certificates, licenses, court orders, awards, patents, trademarks, copy rights

Annexure-B

Documents with preservation period of not less than eight years:

Sr. No.	Documents/Records
1.	Instrument creating charge or modification (from the date of satisfaction of charge) as per Companies Act, 2013.
2.	Annual Returns as per Companies Act, 2013.
3.	Register of Deposits as per Companies Act, 2013.
4.	Register of Allotment (from the date of each allotment) as per Companies Act, 2013.
5.	Annual financial statements including: - Annual accounts - Directors report - Auditors report
6.	Register and Index of Members of debenture-holders, if any or other security holders, if any
7.	All notices in form MBP-1 received from Directors and KMPs along with any amendment thereto
8.	Return of declaration in respect of beneficial interest in any share as per Companies Act
9.	E-Mails from internal and external sources that may be considered to be important having significant impact on business transaction.
10.	Compliance Reports received from any statutory authority
11.	The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means
12.	Disclosure/Return filed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
13.	Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers
14.	Office Copies of Notices, Scrutinizer's Report and related papers regarding General Meetings (including AGM)
15.	Any other Document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act and/or the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
16.	Copy of newspaper advertisement or publications or press releases
17.	Employment Records / Personnel Records
18.	Legal Documents and Tax records including income tax, TDS, excise duty, service tax, customs duty, sales tax but are not limited to Documents concerning tax assessment, tax filings, tax returns, proof of deductions, payment Challans, invoices, tax audit reports, appeal preferred against any claim made by the relevant tax Authorities.