

POLICY ON PRESERVATION OF DOCUMENTS

for LGT Business Connexions Limited

I. PREAMBLE

Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) [hereinafter referred to as “SEBI (LODR) Regulations” or “Regulations”] requires every listed company to formulate a Policy on Preservation of Company Documents / records maintained by the Company either in Physical Mode or Electronic Mode.

Since the Company is soon going to be listed Company, this policy is being adopted.

II. SCOPE

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

III. OBJECTIVE OF THE POLICY

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulations and as per Policy framed in compliance with the Regulations and to ensure that the records no longer needed or are of no value are discarded after following the due process for discarding the same.

The major objectives of the policy are:

- Identification of statutory registers and other records of the Company which are required to be preserved.
- Identification and categorisation of the statutory registers and other records to be maintained either for eight years or permanently.
- Decide whether the statutory records and documents are to be preserved in physical form or in electronic form.
- After completion of 8 years, for the statutory documents which are to be preserved for 8 years only may be disposed of as per the guidelines of the Policy or as decided by the Board of Directors at that time.
- Aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records.

IV. DEFINITIONS

Unless repugnant to the meaning or context thereof, the following expressions, wherever used in this Code, shall have the meaning assigned to them below:

- a. **“Act”** means the Companies Act, 2013, Rules framed thereunder and any amendments thereto;
- b. **“Board of Director”** or **“Board”**, means the collective body of the Directors of the company;
- c. **“Books of Accounts”** as defined in Section 2(13) of the Act.
- d. **“Company”** means LGT Business Connexions Limited.
- e. **“Current”** means running matter or whatever is at present in course of passage.

- f. **“Documents”** shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.
- g. **“Electronic Form”** means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, 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. **“Policy”** means this Policy on Preservation of Company Documents.
- j. **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.
- k. **“SEBI Listing Regulations”** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto.

V. INTERPRETATION

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

VI. GUIDELINES

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, provides that the 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.

Accordingly, the company has classified the preservation of documents to be done in the following manner:

- a. documents that needs to be preserved and retained permanently;
- b. documents that needs to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or SEBI (LODR) Regulations;
- c. documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company.
- d. where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is “Current”.

An indicative list of the Documents and the time-frame of their preservation is provided in Annexure- I and II.

VII. MODES OF PRESERVATION

The Documents may be preserved in

- a) Physical form; or
- b) Electronic Form.

The official of the Company required to preserve the document shall be Authorised Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

The preserved documents must be accessible at all reasonable times. Access may be controlled by the concerned Authorised Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

- Destruction of documents

The documents of the Company which are no longer required as per the time schedule prescribed in the Annexure A may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents which are no longer required as per the documents Preservation Schedule given under Annexure I and II. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the documents in the format prescribed at Annexure III. The entries in the register shall be authenticated by the Authorised Person.

VIII. POLICY REVIEW

This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines.

Date: January 18, 2025

Place: Chennai

Note: Approved in the meeting dated January 18, 2025

ANNEXURE – I

DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

S. No.	Documents
1.	Property records including purchase and sale deeds, licences, copyrights, patents & trademarks
2.	Common Seal
3.	Scrutinizer's Report
4.	Certificate of Incorporation
5.	Minutes of Board, Committee and Shareholders' Meetings
6.	Register of Members and other Statutory Records
7.	Personal files of all live employees
8.	Any other record as may be decided by the Chief Executive Officer/ Managing Director/ Whole-time Director of the Company from time to time.

ANNEXURE – II

DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF RELEVANT TRANSACTION

S. No.	Documents
1.	Books of account including relevant books and papers and financial statements.
2.	Disclosures/ notices by a director of his interest
3.	Instrument creating a charge or modification
4.	Annual return and copies of all certificates and documents required to be annexed thereto
5.	Office copies of Notice of General Meeting and related papers
6.	Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers
7.	Registers of Fixed assets
8.	Attendance Register of Board Meetings
9.	Attendance Register of Committee Meetings
10.	Attendance Slips of General Meetings

ANNEXURE – III

SPECIMEN FORMAT OF THE REGISTER OF DOCUMENTS DISPOSED OF / DESTROYED

Particulars of document along with provision of law	Date and mode of destruction	Initials of the authorised person