



**POLICY FOR PRESERVATION OF DOCUMENTS
OF
PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED**

Document Control

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POLICY ON PRESERVATION OF DOCUMENTS

1. **BACKGROUND**

The Securities and Exchange Board of India (“SEBI”) vide its notification dated September 02, 2015 issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “SEBI Listing Regulations”) *inter alia* mandate listed entities to frame policy(s) for preservation and archiving of documents.

2. **PURPOSE**

The purpose of this document is to formulate a policy for preservation of documents in accordance with Regulation 9 of the SEBI Listing Regulations so as to provide a framework for their adequate protection and preservation as per applicable laws.

3. **DEFINITIONS**

“**Applicable laws**” means securities laws defined under Regulation 2(1)(zf) of the SEBI Listing Regulations and other laws and statutes applicable to the Company, mandating preservation of documents.

“**Board**” means Board of Directors of the Company as constituted from time to time.

“**Company**” means Paras Defence and Space Technologies Limited.

“**Document/s**” includes all papers, documents, agreements, filings, forms, memos, correspondences, records, files, books, etc., of the Company in physical or electronic forms.

“**Policy**” means this Policy on Preservation of Documents formulated by the Company.

4. **SCOPE**

All documents of the Company shall be maintained and preserved in compliance with the requirements of the Applicable Laws, including the SEBI Listing Regulations.

5. **CLASSIFICATION OF DOCUMENTS**

For the purpose of the Policy, the documents of the Company are classified as follows:

- (i) Documents which need to be preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved permanently by the Company.

- (ii) Documents that need to be preserved for a minimum period of eight (8) years as specified under the Companies Act, 2013 of SEBI Listing Regulations
- (iii) Documents with a preservation period of not less than the time period stipulated under Applicable Laws, including the SEBI Listing Regulations after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for the said period.
- (iv) Where no such requirement as per applicable law, then for such period as the document pertains to the matter which is current

6. MODES OF PRESERVATION

- (i) The Documents may be preserved either in physical form or electronic form.

The officer(s) of the Company who is/are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents (authorized person).

- (ii) The preservation of Documents should be 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.
- (iii) The preserved Documents must be accessible at all reasonable times. Access may be controlled by the authorized person for preservation to ensure integrity and confidentiality of the Documents and prohibit unauthorized access.
- (iv) The Company shall make appropriate provisions for back up of all Documents preserved both physically and electronically.

7. DESTRUCTION OF DOCUMENTS

After the expiry of the retention period, the preserved Documents may be destroyed in such mode as may be recommended by the authorized person and approved by the Managing Director of the Company. The details of Documents destroyed by the Company shall be recorded in the Register of Disposal of Records to be kept by authorized persons who are disposing of the documents This applies to both physical and electronic Documents.

8. REVIEW



This Policy may be reviewed and amended from time to time by the Board, in line with the changing regulatory requirements, or in case the Company faces any practical difficulties in implementing the Policy.

9. COMPLIANCE

All employees of the Company are required to comply with the provisions of this Policy. Failure by any employee of the Company to comply with the provisions of this Policy may result in disciplinary action by the Company, including suspension or termination of employment.

The Company Secretary and Compliance Officer of the Company is in charge of administering, enforcing and updating this Policy and any queries regarding this Policy may be referred to the Company Secretary and Compliance Officer.

10. INTERPRETATION

In any circumstance where the terms of this Policy are inconsistent with any existing or newly enacted law, rule, regulation or standard governing the Company, the said law, rule, regulation or standard will take precedence over this Policy and procedures.
