

Preservation of documents Policy of Intec Capital Limited under Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements), Regulations, 2015 (SEBI Listing Regulations)

<i>Policy / Process Note Information</i>	
<i>Policy Name</i>	<i>Preservation of documents Policy of Intec Capital Limited under Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements), Regulations, 2015 (SEBI Listing Regulations)</i>
<i>Approved by Board of Directors, if any</i>	<i>Approved by Board of Directors on Friday 30th May, 2025</i>
<i>Effective Date</i>	<i>Friday 30th May, 2025</i>

1. Preamble and background

- 1.1. The Securities and Exchange Board of India ("SEBI"), vide its Notification dated September 2, 2015, has issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Regulations"). The Regulations mandate the Board of directors of the listed entities to formulate the "Policy for preservation of documents".
- 1.2. This policy attempts to preserve and maintain documents of the organization. During the course of business, the Company generates several documents either in physical or in electronic mode. Most of the documents are useful for a short span of time and are kept for a definite period, but some documents may be required to be maintained permanently during the lifetime of the organization. In order to preserve such documents, the Company needs to implement a well-considered, well-documented plan to ensure that they remain in good condition over a period of time. It is in this context that Board of Directors of Intec Capital Limited ("the Company") is required to formulate a "Policy on Preservation of Documents"

2. Objective

The objective of this Policy is to comply with Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Schedule V of SEBI LODR and any amendments thereto, extract of which is mentioned below:

"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:***

Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode"

3. Purpose

- 3.1. The purpose of this policy is highlighted below:-

- To establish the framework needed for effective management of the documents and set principles for Company's approach to preserve them.
- To aid the employees in handling the Documents efficiently.
- To ensure safe-keeping of the records and safeguard the Documents from getting mishandled, while at the same time avoiding superfluous inventory of Documents.
- In order to efficiently conduct its business, the storage, retrieval and management of documents is critical.

- 3.2. This policy seeks to ensure that the Company's business is adequately documented that are then managed in accordance with best practice. The head of the concerned department shall be responsible for ensuring compliance with legal requirements applicable to records under their control.
- 3.3. Preservation of documents is the responsibility of all staff & users of archives of the Company to ensure their continuous and timely availability.

4. Scope and applicability

- 4.1. This Policy is intended to guide the Company and its officers on various aspects on maintenance and preservation of any documents, and also safe disposal / destruction of documents.
- 4.2. This policy is applicable to all departments of the Company. It ensures that the Company maintains both electronic and physical documents as per various statutory requirements and is subject to the same degree of confidentiality and care.

5. Legislative Framework and Standards

The various laws / legislative framework related to this policy is as follows

- Companies (Preservation and Disposal of Records) Rules, 1966
- Companies Act, 2013 and rules made thereunder
- Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

6. Definitions –

- 6.1. “**Act**” means the Companies Act, 2013.
- 6.2. “**Applicable Law**” means any law, rules, circulars, guidelines or standards issued by Securities Exchange Board of India, Ministry of Corporate Affairs and The Institute of Company Secretaries of India under which the preservation of the Documents has been prescribed and as amended from time to time.
- 6.3. “**Authorized Person**” means any person duly authorized by the Board.
- 6.4. “**Board**” means the Board of directors of the Company or its Committee as constituted / re-constituted from time to time
- 6.5. “**Company**” means INTEC CAPITAL LIMITED
- 6.6. “**Current Document(s)**” means any Document that still has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.
- 6.7. “**Document(s)**” refers to papers, notes, agreements, notices, advertisements, requisitions, orders, 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, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.
- 6.8. “**Electronic Record(s)**” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.
- 6.9. “**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.

- 6.10. **“Maintenance”** means keeping Documents, either physically or in Electronic Form and in usable form.
- 6.11. **“Policy”** means policy on preservation of documents
- 6.12. **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.
- 6.13. **“Regulations”** mean the Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 and also referred to as SEBI LODR, 2015.

7. Classification: The preservation of Documents shall be done in the following manner:

- 7.1. Where there is a period for which a Document is required to be preserved as per Applicable Law, for the period required by Applicable Law.

This can be classified as:-

- This category of documents are permanent in nature and need to be kept permanently during company's entire life time;
- This category of documents is temporary in nature must be preserved for a period not less than 8 years or such other period as may be prescribed under any law for the time being in force and thereafter the records can be destroyed
- Disclosures filed under Regulation 30, 31, 32, 33, 44 of SEBI LODR Regulations; and under the SEBI (Prohibition of Insider Trading) Regulations, 2015 shall be preserved for a period of 8 years or such other period as may be prescribed by SEBI from time to time

This classification is in accordance with Regulation 9 of SEBI LODR Regulations and Secretarial Standard-1 (SS-1), Clause 8 and SS-2, Clause 18.

An indicative list of the Documents and the time-frame of their preservation is provided in Annexure- IA and Annexure- IB

- 7.2. Where there is no such requirement as per Applicable Law, then for such period as the document pertains to a matter which is “Current”.
- 7.3. In case of any other Document, for such period, as a competent officer of the Company required to handle or deal with the Document takes a considered view about its relevance; Provided that generally speaking, a Document may be preserved for a period of 5 years from the date on which the Document was originated.

8. Modes of preservation

- 8.1. The Documents may be preserved in Physical form or in Electronic Form.
- 8.2. The officer of the Company required to preserve the Document shall be Authorized Person who is generally expected to observe the compliance of requirements of Applicable Law
- 8.3. 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.

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

9. Custody of the Documents

- 9.1. Subject to the Applicable Law, the custody of the Documents shall be with the Authorized Person.
- 9.2. Where the Authorized Person tenders resignation or is transferred from one location of the Company to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, or Company Disc, other storage devices or such other Documents and devices in his possession under the Policy. The Board may authorize such other person as it may deem fit as the Authorized Person.

10. Custody of the Documents

- 10.1. The Board shall have the authority for approval of this policy in pursuance to the Regulations. This authority has been granted *via* the Regulations.

11. Destruction of Documents

- 11.1. Destruction as a normal administrative practice usually occurs because the records are duplicated, unimportant or for short-term use only. This applies to both Physical and Electronic Documents.
- 11.2. The temporary Documents, excluding the Current Document(s) shall be destroyed after the relevant or prescribed period, by the Authorized Person in whose custody the Documents are stored, after the prior approval of the Board or any other authority as required under the Applicable Law or any other authority as may be decided by the Board of directors pursuant to which the Documents have been preserved. Destruction of documents must be deferred in case the document relates to any ongoing investigation, legal matter, notice or litigation, until final closure.
- 11.3. The categories of Documents may be destroyed as normal administrative practice are listed in **Annexure - II**
- 11.4. A register of the Documents disposed / destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction.
- 11.5. The entries in the register shall be authenticated by the Authorized Person. **The format of the register of Documents disposed is at Annexure-III**

12. Conversion of the form in which the Documents are preserved

- 12.1. The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.
- 12.2. This will be done after obtaining prior approval of the Board or any other designated person as authorized by the Board of Directors.

13. Archival of Disclosures on Website

- 13.1. Disclosures made to stock exchanges under Regulation 30 of SEBI LODR Regulations shall be hosted on the Company's website for a minimum of 5 years and thereafter archived in compliance with Regulation 46(3) of SEBI LODR.

14. Authenticity

- 14.1. Where a Document is being maintained both in physical form and in Electronic form, the authenticity with reference to the physical form should be considered for every purpose.

15. Interpretation

- 15.1. In any circumstance where the terms of this policy differ from any existing or newly enacted law, rule, Regulation or standard governing the Company, the law, rule, Regulation or standard will take precedence over these policies and procedures until such time as this policy is changed to conform to the law, rule, Regulation or standard.

16. Review of the Policy

- 16.1. *In case there are any regulatory changes requiring modifications to the Policy, the Policy shall be reviewed and amended with due approval from the Managing Director and if required, shall be ratified by the Board of Directors.*
- 16.2. *However, the amended regulatory requirements will supersede the Policy till the time Policy is suitably amended.*

Annexure – IA (Permanent Documents)

<i>Companies Act, 2013</i>		
Sl.	Document Name	Years up to which
1.	Certificate of Incorporation	Permanent in Nature
2.	The memorandum and articles of the company	Permanent in Nature
3.	Certificate of change of name (if any)	Permanent in Nature
4.	Affidavit from the subscribers to the memorandum and from persons named as the first directors	Permanent in Nature
5.	Register of member	Permanent in Nature
6.	Books and Documents relating to the issue of share certificates, including the blank forms of share certificates	Permanent in Nature
7.	Annual return	Permanent in Nature
8.	Register of charges	Permanent in Nature
9.	Minutes book of General Meeting	Permanent in Nature
10.	Minutes of Board meeting (SS-1)	Permanent in Nature
11.	Minutes of various Committee Meetings	Permanent in Nature
12.	Certificate of Registration granted by Reserve Bank of India including any changes from time to time for running the NBFC Company	Permanent in Nature
13.	Shareholding Pattern in terms of Regulation 31 (1) (b) of SEBI LODR 2015	Permanent in Nature
14.	Quarterly Financial Results in terms of Regulation 33 (3) (a) of SEBI LODR 2015	Permanent in Nature
15.	Annual Financial Results in terms of Regulation 33 (3) (d) of SEBI LODR 2015	Permanent in Nature
16.	Annual Report in terms of Regulation 34 (1) of SEBI LODR 2015	Permanent in Nature
17.	Shareholding Pattern in case of Capital Restructuring in terms of Regulation 31 (1) (c) of SEBI LODR 2015	Permanent in Nature
18.	Voting Results by Shareholders in terms of Regulation 44 (3) of SEBI LODR 2015	Permanent in Nature
19.	Draft Scheme of Arrangement in terms of Regulation 37 (2) of SEBI LODR 2015	Permanent in Nature
20.	Yearly Disclosure of shareholding of Promoters in terms of Regulation 30 (2) of Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulation, 2011	Permanent in Nature
21.	Licenses & Statutory Approvals	Permanent in Nature
22.	Registration Certificates	Permanent in Nature
23.	Material Agreements/Contracts	Permanent in Nature
24.	Orders issued by Courts/Statutory bodies	Permanent in Nature
25.	Investment Documents/proofs including certificates etc.	Permanent in Nature
26.	Any other document as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time.	Permanent in Nature
27.	Intellectual Property Service marks/trademarks and Copyrights	Permanent in Nature
28.	Shareholders Agreement (SHA) and any amendments	Permanent in Nature
29.	Share Subscription Agreement (SSA) and any amendments	Permanent in Nature
30.	Investment Documents/proofs including certificates etc.	Permanent in Nature
31.	Orders issued by Courts/Statutory bodies	Permanent in Nature
32.	Material Legal Agreements and Contracts	Permanent in Nature
33.	Legal Correspondence	Permanent in Nature
34.	Tax exemption documents & correspondence Permanent	Permanent in Nature
35.	Annual information returns – federal & state	Permanent in Nature
36.	Tax returns both for Direct and Indirect taxes	Permanent in Nature
37.	Tax payment challans both for Direct and Indirect taxes	Permanent in Nature
38.	Any other document as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time.	Permanent in Nature

Annexure – IB (Temporary Documents)

Companies Act, 2013		
Sl.	Document Name	Years up to which
1.	Register of charges	8 Years
2.	Register of debenture holders or any other security holders	(8 years from the date of redemption of debentures or securities)
3.	Copies of all annual returns prepared under Section 92 of the Companies Act, 2013 and copies of all certificates and Documents required to be annexed thereto	(8 years from date of filing with the Registrar)
4.	Foreign register of debenture holders or any other security holders	(8 years from the date of Redemption)
5.	All notices pertaining to disclosure of interest of directors All certificates surrendered to a company	(3 years from date of surrender)
6.	Register of deposits	(not less than 8 years from the date of last entry)
7.	Instrument creating a charge or modification	(8 years from date of satisfaction of charge)
8.	Annual Report	8 years or such period as prescribed
9.	Consent and Resignation Letters received from the Directors	8 years or such period as prescribed
10.	Proxy forms	8 years or such period as prescribed
11.	Circular resolutions	8 years or such period as prescribed
12.	Statutory registers maintained under the Companies Act, 2013	8 years or such period as prescribed
13.	Central Government Approvals received	8 years or such period as prescribed
14.	Declaration by directors under section 164 of the Companies Act, 2013	8 years or such period as prescribed
15.	Declaration by directors under section 184 of the Companies Act, 2013	8 years or such period as prescribed
16.	All documents under the Listing Agreement	8 years or such period as prescribed
17.	NSDL/CDSL Files	8 years or such period as prescribed
18.	Minute book	8 years or such period as prescribed
19.	Notice of General Meetings and Board Meetings	8 years or such period as prescribed
20.	Documents on which the common seal of the company has been affixed.	8 years or such period as prescribed
21.	Disclosures under SEBI takeover code	8 years or such period as prescribed
22.	Intimation of appointment of Share Transfer Agent	8 years or such period as prescribed
23.	<i>Any other document as may be required to maintain permanently in terms of Companies Act, 2013 and rules made thereunder from time to time and preserved from time to time.</i>	8 years or such period as prescribed

Secretarial Standards		
24.	Office copies of Notices, scrutinizer's report, and related papers	As long as they remain current or for 10 years or as long as they remain current
25.	Office copies of Notices, scrutinizer's report, and related papers	As long as they remain current or for 8 financial years), whichever is later (SS-2)
26.	<i>Any other document as may be required to maintain permanently in terms of Secretarial Standards from time to time preserved from time to time.</i>	8 years or such period as prescribed
Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 also referred to as SEBI LODR 2015		
27.	Statement under Grievance Redressal Mechanism in terms of Regulation 13(3) of SEBI LODR, 2015	8 years or such period as prescribed
28.	Corporate Governance Report in terms of Regulation 27(2)(a) of SEBI LODR, 2015	8 years or such period as prescribed
29.	Statement of deviation or variation in use of issue proceeds in terms of Regulation 32(1) of SEBI LODR, 2015	8 years or such period as prescribed
30.	Compliance Certificate to the exchange about the share related activities maintained by RTA registered with SEBI Regulation 7(3) of SEBI LODR, 2015	8 years or such period as prescribed
31.	Compliance Certificate w.r.t. Transfer or transmission or transposition of securities within 30 days in terms of Regulation 40(10) of SEBI LODR, 2015	8 years or such period as prescribed
32.	Listing Fees in terms of Regulation 14 of SEBI LODR, 2015	8 years or such period as prescribed
33.	Intimation of appointment of Share Transfer Agent in terms of Regulation 7(5) of SEBI LODR, 2015	8 years or such period as prescribed
34.	In-principle approval prior to issue of securities in terms of Regulation 28(1) of SEBI LODR, 2015	8 years or such period as prescribed
35.	Prior Intimations of Board Meeting for financial Result in terms of Regulation 29(1)(a) of SEBI LODR, 2015	8 years or such period as prescribed
36.	Prior Intimations of Board Meeting for Buyback, voluntary delisting etc. in terms of Regulation 29(1)(b), 29(1) (c), 29(1)(d), 29(1) (e) and 29(1) (f) of SEBI LODR, 2015	8 years or such period as prescribed
37.	Prior Intimations of Board Meeting for alteration in nature of securities in terms of Regulation 29(3) of SEBI LODR, 2015	8 years or such period as prescribed
38.	Disclosure of Price Sensitive Information in terms of Regulation 30(6) of SEBI LODR, 2015	8 years or such period as prescribed
39.	Shareholding Pattern prior to listing of securities in terms of Regulation 31(1)(a) of SEBI LODR, 2015	8 years or such period as prescribed
40.	Record date or Date of closure of transfer books in terms of Regulation 42(2) of SEBI LODR, 2015	8 years or such period as prescribed
41.	Record date for declaring dividend and /or cash bonus in terms of Regulation 42(3) of SEBI LODR, 2015	8 years or such period as prescribed
42.	Change in name of listed entity in terms of Regulation 45(3) of SEBI LODR, 2015	8 years or such period as prescribed
43.	Disclosure of information or events in terms of Regulation 30 of SEBI LODR, 2015	8 years or such period as prescribed
44.	Disclosures under Code of Internal Procedures And Conduct For	8 years or such period

	Regulating, Monitoring And Reporting Of Trading By Insiders in terms of Regulation 10 (1) of SEBI LODR, 2015	as prescribed
45.	<i>Any other document as may be required to maintain permanently in terms of SEBI LODR, 2015 from time to time preserved from time to time.</i>	8 years or such period as prescribed

SEBI (Depositories and Participants) Regulations, 1996		
46.	Reconciliation of Share Capital Audit Report in terms of Regulation 55A of SEBI (Depositories and Participants) Regulations, 1996	8 years or such period as prescribed
47.	<i>Any other document as may be required to maintain permanently in terms of SEBI (Depositories and Participants) Regulations, 1996 from time to time preserved from time to time.</i>	8 years or such period as prescribed
Finance and Accounts		
48.	Books of Accounts	5 years
49.	Accounts Payable	5 years
50.	Accounts Receivable	5 years Annual
51.	General Ledger (in QuickBooks)	Permanent
52.	Interim Financial Statements	3 years
53.	Any other document as may be required to maintain under Finance and Accounts category in terms of applicable law(s), maintained and preserved from time to time for a period as prescribed	5 years or such period as prescribed
Any Other		
54.	Insurance Policies/ Claims under various policies	8 years or such period as prescribed
55.	Correspondences with Departments/shareholders	8 years or such period as prescribed
56.	Non-Statutory Registers/Documents	8 years or such period as prescribed
57.	Films, Videos, CDs, DVDs, tapes etc.	8 years or such period as prescribed
58.	Management Policies and Procedures	Current version with revision history
59.	Correspondence (includes emails) Correspondence and internal memoranda relating to routine matters with no lasting significance	One year
60.	E-mails not included in either of the above categories	12 months
61.	Any other document as may be required to maintain in terms of applicable law(s), maintained and preserved from time to time for a period of 8 years or such other period	8 years or such period as prescribed
62.	Original Loan Documents including sanction letters, loan agreements, demand promissory notes (DPN), and guarantee agreements	15 years from the date of loan closure
63.	Original Credit/KYC Documents such as balance sheets, CIBIL reports, details of other loans, utility bills, MOA/AOA of the borrower etc.	10 years from the date of loan closure

Annexure- II (The following categories of Documents may be destroyed as normal administrative practice)

<i>Companies Act, 2013</i>	
Sl.	Document Name
1.	Catalogues
2.	Copies of press cuttings, press statements or publicity material;
3.	Letters of appreciation or sympathy, or anonymous letters;
4.	Requests for copies of maps, plans, charts, advertising material (subject to Clause 11 and 12 of this Policy)
5.	Facsimiles where a photocopy has been made;
6.	Telephone message;
7.	Drafts of reports, correspondence, speeches, notes, spread sheets, etc. (subject to Clause 11 and 12 of this Policy); and
8.	Routine statistical and progress reports compiled and duplicated in other reports(subject to Clause 11 and 12 of this Policy)

Annexure- III (The format of the register of Documents disposed/destroyed –)

PARTICULARS OF DOCUMENT ALONG WITH PROVISION OF APPLICABLE LAW	DATE AND MODE OF DESTRUCTION	INITIALS OF THE AUTHORIZED PERSON