

ASIATIC OXYGEN LIMITED

POLICY ON PRESERVATION OF COMPANY DOCUMENTS

1) PREAMBLE:

This Policy (hereinafter referred to as “Policy”) shall be called “Policy for Preservation of Documents” of Asiatic Oxygen Limited (hereinafter referred to as “**AOL**” or as the “**Company**”).

This policy has been framed in compliance with the provision of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as “Listing Regulations”) which requires every Listed Company to have a policy on preservation of documents approved by its Board of Directors.

2) OBJECTIVES OF THE POLICY:

The objective of the Policy is to ensure that all important documents, generated or received by AOL, are adequately maintained and preserved in compliance with the applicable statutory provisions and to facilitate destruction of documents that are no longer required, at an appropriate time.

The policy establishes the guidelines for management, retention, preservation and destruction of documents, both in physical form and electronic form, by AOL.

3) SCOPE OF THE POLICY:

This policy shall apply to all documents generated or received by AOL, both in physical form as well as electronic form.

4) DEFINITIONS

- a) “**Act**” means the Companies Act, 2013, Rules framed thereunder and any amendments thereto;
- b) “**Board of Directors**” or “**Board**” means the Board of Directors of Asiatic Oxygen Limited, as constituted from time to time.
- c) “**Company**” means “Asiatic Oxygen Limited”.
- d) “**Document(s)**” refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record (including required under or in order to comply with the requirements of any Applicable Law) maintained on paper or in Electronic Form and does not include multiple or identical copies.

- e) **“Electronic Form”** means on any 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.
- f) **“Electronic Record(s)”** means the electronic record as defined under clause (t) of subsection (1) of section 2 of the Information Technology Act, 2000.
- g) **“Maintenance”** means keeping Documents, either physically or in Electronic Form.
- h) **“Policy”** means policy on Preservation of records.
- i) **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.
- j) **“Regulations”** means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto;

5) 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- A**

6) 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

7) DESTRUCTION OF DOCUMENTS

After retention period, the Authorised Person shall decide the records which are to be destroyed. A list 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. Before destruction of documents, the concerned head of department may opt for preserving copies of the same in Electronic Form.

8) 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. The Policy was reviewed on 11th November, 2023.

ANNEXURE – A

Indicative list

A. PERMANENT PRESERVATION:

- a) Common Seal;
- b) Minutes books of Board, General Meetings and Committee Meetings;
- c) Statutory Registers;
- d) License and Permissions;
- e) Statutory Forms and disclosures except for routine compliance;
- f) Scrutinizers' Reports;
- g) Register of Members;
- h) Index of Members.

B. TEMPORARY PRESERVATION UPTO 8 YEARS

- a) Annual Returns;
- b) Board Agenda and supporting documents;
- c) Attendance Register;
- d) Office copies of Notice of General Meeting and related papers;
- e) Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers
- f) All notices pertaining to disclosure of interest of directors;
- g) Instrument creating a charge or modification;
- h) Books of accounts, financial statements etc;
- i) Register of debenture holders or any other security holders;

C. OTHERS:

As per applicable law