



M/s Navkar Corporation Ltd
Container Freight Stations & Rail Terminals

POLICY FOR PRESERVATION AND ARCHIVAL OF DOCUMENTS

NAV KAR CORPORATION LIMITED

1. INTRODUCTION

Pursuant to the provisions of Regulation 9 of the SEBI (Listing obligations and Disclosure Requirement), Regulations, 2015, (“LODR”), every listed Company is required to prepare, maintain and adhere to the policy on preservation of documents.

In addition to above, the Company also understands that the all the documents shall be archived in a systematic manner once the same are not required to be preserved. Accordingly, this policy document also provides for method of archiving the data. Archival Policy as referred to in Regulation 30 (8) of the Listing Regulations forms part of this Policy.

2. DEFINITION

Applicable Laws	Shall mean all the laws applicable in India for the time being in force.
Board or Board of Directors	Shall mean Board of Directors of Navkar Corporation Limited
Company	Shall mean Navkar Corporation Limited
Document	Anything in writing is document. It may consist of letters, figures, marks or any combination thereof written upon any substance for the purpose of recording that matter, including electronic record.
Policy	Shall mean Policy for preservation and archival of documents
Records	in relation to this policy includes accounting records, books or papers and books of accounts as defined in sub-section 13 of section 2 of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 statutory and other documents of material significance whether covered under this Policy or not.

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law

3. SCOPE

This policy is applicable to all the documents/records maintained by the Company in physical and electronic mode. The documents/records not covered under this Policy shall be preserved and maintained in accordance with the provisions of Applicable Laws.

4. PRESERVATION OF DOCUMENTS

The corporate records of Navkar Corporation Limited (the “Company”) are important assets. Corporate records include essentially all records, whether paper or in electronic form. A record may be in the form of a memorandum, an e-mail, a contract or a case study and includes computerized desk calendar, an appointment book or an expense record etc. The law requires the Company to maintain certain types of corporate records either permanently or for a specified period of time. Failure to retain the records could subject the employees and the Company to penalties and fines, cause the loss of rights, obstruct justice, adversely impact potential evidence in a lawsuit, place the Company in contempt of court, or seriously disadvantage the Company in litigation.

The Company expects all employees to fully comply with this Policy, provided that all employees should note the following general exception to any stated destruction schedule: If an employee has reasons to believe, or the Company informs the employee concerned, that Company records are relevant to litigation, or potential litigation (i.e., a dispute that could result in litigation), then the employee must preserve those records until the Legal or Respective Department determines that the records are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those records. If an employee(s) believe that exception may apply, or has any question regarding the possible applicability of that exception, he/she may contact the Legal Department. Broadly, there are two kinds of Company records- Temporary and Retained.

5. TEMPORARY RECORDS

Temporary records include all documents that are intended to be superseded by final or permanent records, or which are intended to be used only for a limited period of time, including, but not limited to written memorandum and dictation to be typed in the future, reminders, to-do lists, reports, drafts, and inter office correspondence regarding a client or business transaction. Temporary records can be destroyed or permanently deleted if in electronic form when a mandate or matter closes or permanent records are made/ finalized relating to said subject matter. The Employees may prefer to have copy of the temporary records for future reference.

6. RETAINED RECORDS

Retained records include all documents that are not superseded by modification or addition, including but are not limited to documents given (or sent via electronic form) to any third party not employed by the Company, or to any government agency; auditors, regulators, consultants and advisors, final memorandum and reports; correspondence; minutes; specifications; journal entries; budgets, estimates; etc.

7. RECORD RETENTION SCHEDULE

Each Head of the Department shall identify and at all times maintain a schedule of temporary and retained documents.

Further, in accordance with LODR, documents shall be classified in the following categories:

- a. Documents whose preservation shall be permanent in nature as listed out in Annexure A.
- b. Documents with preservation period of not less than eight years after completion of the relevant transactions as listed out in Annexure B.

All documents shall be preserved in accordance with this Policy. Any change in the governing laws affecting the change in period of preservation of documents shall prevail over this Policy.

The following documents shall be preserved permanently:

Records to be maintained as per the Companies Act, 2013

Certificate of Incorporation, Memorandum and Articles of Association, as amended from time to time
Statutory Registers
Minute Books of General Meetings/Postal Ballots, Board and Committee Meetings and resolutions passed by Circulation as per Companies Act, 2013
Other documents mandated to be preserved permanently included in Part A.
Notices, agenda of the Board and Committees of the Board.
Books of Accounts

Records to be maintained as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Listing Agreements signed with Stock Exchanges
Orders, if any, passed by SEBI/ Stock Exchanges with respect to Listing of Company
Disclosures/ Reports and returns submitted to SEBI/ Stock Exchanges
Any other updates, information, clarification and documents furnished and/ received from Stock Exchanges and/ SEBI

Documents filed with SEBI and/ Stock Exchanges:

The following documents shall be preserved at least for a period of 8 (eight) Years:

All disclosures of various and intimations filed under:

- a) SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011
- b) SEBI (Prohibition of Insider Trading) Regulations, 2015
- c) All other applicable SEBI rules, regulations, circulars etc.
- d) All other applicable laws on the company

Taxation Related Documents The books of account and other documents such as cash book, ledger etc shall be kept and maintained for period of 6 [six] years from the end of the relevant assessment year: viz. 8 (eight) years.

8. EMPLOYMENT /PERSONNEL

Record Employment /Personnel Record: The Company is required to keep certain documents relating to recruitment, employment and personnel information, performance review, action taken by or against any employee, complaints by or against any employee. These Documents relating to Employment or Personnel information shall be retained for a period of at least 8 (Eight) years.

9. LEGAL DOCUMENTS

Legal Documents shall include, but shall not be limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters.

A contract shall be retained for a period of 8 (Eight) Years or for 8 (Eight) Years after the expiry of the term of the contract, whichever is higher. Documents relating to any property owned by the Company shall be retained perpetually. Other property Documents shall be retained for a period of 8 (Eight) Years or for a period of 8 (Eight) Years after the rights in such property ceases to exist, whichever is higher.

Orders passed by any Court or Tribunal or any Authority or regulator or Judgment which are final in nature and cannot be superseded shall be retained permanently. Interim Orders shall be retained till a Final Order is received or for a period of 8 (Eight) Years whichever is higher. Pleadings shall be retained for a period of 8 (Eight) Years or till the matter has been disposed off, whichever is higher.

10. INTELLECTUAL PROPERTY DOCUMENTS AND LICENSES

Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents etc. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently. Licenses shall be retained till the time the validity of the License and for a period of 8 (Eight) Years thereafter or for a period of at least 8 (Eight) Years, whichever is higher.

11. E-MAIL POLICIES

All electronic communication systems as well as all communications and stored information transmitted, received, or contained on the Company's information systems are the property of the Company.

E-mails relating to audit work papers and financial controls should be retained for at least 8 (eight) years. All emails to the Company's Officers or Audit Committee relating to complaints on auditing, accounting, frauds or internal controls should be retained permanently. Any messages exchanged between the Company and third parties (such as consultants and auditors) should be archived, regardless of their content. Instant messages have the same status as e-mails and should be treated identically.

12. CONVERSION OF THE FORM IN WHICH THE DOCUMENTS ARE PRESERVED

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.

13. SUSPENSION OF DISPOSAL OF DOCUMENTS IN THE EVENT OF LITIGATION OR CLAIM:

In the event that the Company is served with a notice for providing documents from a statutory authority or any litigation proceedings are commenced by or against the Company, the disposal of documents which are subject matter of such notice/litigation shall be suspended until the matter is settled, resolved or disposed off. The Compliance Officer of the Company shall immediately inform all the employees of the Company about such suspension of disposal of documents.

14. COMMUNICATION AND DISSEMINATION OF THE POLICY:

For all new employees and directors, as part of induction programme, a copy of this policy shall be handed over and explained, along with other HR related policies. For all existing employees and directors, the concerned heads of the department will apprise the respective employees reporting to them and a copy of this policy shall be posted on the website of the Company.

15. DISPOSAL OF RECORDS

Physical records disposed of pursuant to the retention periods specified in the Document Retention Schedule shall be disposed of using a cross-cut shredder. All the Departments shall adopt appropriate procedures to permanently dispose of any non-paper physical records, such as photographs or audio/video recordings. In the event that it is necessary to manually dispose of an electronic record, the IT Department shall use the “permanent delete” function to permanently dispose of electronic records.

The Company shall maintain a Register of disposal of records either in physical or electronic form in the custody of the Compliance Officer of the Company, wherein the brief particulars of the records disposed of shall be entered.

The Register of disposal of records shall contain the following columns:

- a) item Number;
- b) brief Particulars of the records disposed of;
- c) date of approval for disposal of records;
- d) date of disposal; and
- e) mode of destruction

16. ARCHIVAL OF DOCUMENTS

In line with Company’s Policy on Determination of Materiality of Events, this Policy and as per the Regulations, the Company shall disclose all such events to the Stock Exchanges and such disclosures shall be hosted on the website of the Company for a period of 5 (five) years and thereafter, the same shall be archived so as to be available for retrieval for a further period of 3 (three) years by storing the same on suitable media.

17. COMPLIANCE

Failure to comply with this Document Retention Policy may result in disciplinary action. Questions/Clarification/interpretation about this Policy should be referred to the Legal and Compliance Department.

18. ROLES & RESPONSIBILITIES:

The respective Functional/ Departmental heads of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of operations falling under the charge of each of them, in terms of this Policy.

19. REVIEW OF POLICY

This Policy shall be subject to review at least once in the financial year. Any change in the applicable laws relating to maintenance and preservation of documents and records shall deem to be covered in this policy without any review. The changes in the Policy shall be approved by the Board of Directors.

In the event of any conflict between the provisions of this Policy and of the Act or LODR or any other statutory enactments, rules, the provisions of such Act or LODR or statutory enactments, rules shall prevail over and automatically be applicable to this Policy and the relevant provisions of the Policy would be amended/modified in due course to make it consistent with the law.

Approved on: August 08, 2023

PART A: DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

The Company shall permanently preserve the following documents:-

1. Register of loans, guarantee, security and acquisition made by the Company, if any.
2. Register of investments not held in Company's name, if any.
3. Register of contracts or arrangements in which directors are interested, if any.
4. Register of Charges, if any.
5. Register of Members along with the index, either by Company or through its Registrar & Share Transfer Agent.
6. Register of Renewed and Duplicate Share Certificates, if any, either by Company or through its Registrar & Share Transfer Agent.
7. Register of Directors and Key Managerial Personnel.
8. Minutes of General Meetings/Postal Ballots.
9. Minutes of Board or Committee Meetings and resolutions passed through Circulation.
10. All books and documents relating to the issue of share certificates, including the blank forms of share certificates shall be preserved permanently in case of disputed cases, either by Company or through its Registrar & Share Transfer Agent.
11. Any other document required to be permanently preserved by the Company under any law for the time being in force.

PART B - DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTIONS

The Company shall preserve the following documents for the time period as given below:

1. Books of Accounts including vouchers and other relevant documents, to any entry in such books of account relating to a period of not less than eight financial years immediately preceding the current Financial Year shall be preserved and kept in good order.
2. Disclosures/ Notices by a director of his interest (i.e. Form MBP-1 or any other format prescribed from time to time) shall be preserved for a period of eight years from the end of the financial year to which it relates
3. Registers of Deposits, if any, shall be preserved for a period of not less than eight years from the financial year in which the latest entry is made in the register
4. The instrument creating a charge or modification, if any shall be preserved for a period of eight years from the date of satisfaction of charge by the Company.
5. All books and documents relating to the issue of share certificates, including the blank forms of share certificates shall be preserved for not less than thirty years, either by Company or through its Registrar & Share Transfer Agent.
6. Annual return and copies of all certificates and documents required to be annexed thereto shall be preserved for a period of eight years from the date of filing with the Registrar.
7. All certificates surrendered to the Company and which have been defaced by stamping or printing the word "cancelled" in bold letters shall be preserved for at least three years from the

date on which they were surrendered, either by Company or through its Registrar & Share Transfer Agent.

8. Attendance Register of Board & Committee meetings to be preserved for at least eight financial years.
9. Office copies of Notices, Agenda, Notes on Agenda and other related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later.
10. Office copies of Notices, scrutiniser's report, and related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later.
11. The disclosures made under SEBI (Prohibition of Insider Trading) Regulations, 2015 shall be preserved for a minimum period of five years.
12. Any other document as may be required to be preserved by the Company under any law for the time being in force.

Documents / Record whose preservation shall be permanent in nature
Annexure - A

A) Companies Act, 2013:

- Memorandum and Articles of Association as amended from time to time.
- Certificate of Incorporation
- Register of Contracts with Related Parties.
- Register of Directors and KMPs and the securities held by them.
- Register of Loans, Guarantees, Security and Investments made by the Company.
- Register of investments not held in its own name by the Company, if any
- Register and Index of Members.
- Foreign Register of Members, if any
- Register of contracts or agreements in which Directors are interested.
- Register of Charges, Minutes of the Board, Committees of the Board and General Body meetings including meeting conducted through Postal Ballots.
- Resolutions passed by Circulation.
- Various Forms and returns filed with the Authorities.
- Audited Financial Statements.
- Register of Renewed and Duplicate Share Certificate
- Register of Transfers and Transmission of shares / Debentures and other securities
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B) SEBI Merchant Banking Regulations:

- Certificate of Registration issued by SEBI.

C) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

- Listing Agreement executed with the Exchanges.
- Trading approval relating to listing of securities.
- Offer documents for Public Issues and Private placement of securities filed with Securities and Exchange Board of India.

D) Depositories Act:

- Confirmation of all Corporate Actions in respect of allotment of securities.

- Intimation on allotment of International Securities Identification Numbers (ISIN) for securities issued.

E) Others:

- Register of Records and Documents destroyed.

- F)** Such other records as may be required under any law from time to time.

Documents / Record to be preserved for a minimum period of eight years

Annexure – B

Following documents shall be preserved and maintained for a period of 8 years from the date of its event, unless specified under any other any Act or rules, for a longer duration:

A) Companies Act 1956 / Companies Act, 2013:

- Register of Buy-back of Securities from the date of completion of buy-back
- Notices, Agenda and Notes to agenda and Attendance Register of the Board, Committees of the Board General Meetings and Postal Ballots.
- Instrument creating Charge or Modification thereof – 8 years from the date of satisfaction of charge
- Register of Debenture Holders and Debenture Trust Deed from the date of its redemption.
- Books of Accounts including vouchers and bills.
- Annual Returns together with the Annexures.
- Scrutinizer's Report on Postal Ballot and AGM.
- Documents relating to appointment of Managerial Personnel.
- Dividend reconciliation statement till the time the dividend is transferred to IEPF.
- Correspondence with shareholders
- Postal Ballot forms
- Scrutinizer's Reports on voting at General Meetings/ Postal Ballot
- Newspaper cuttings of notices of Board Meeting and Financial Results
- Investor meet presentations
- Annual Returns
- Notice of Interest by Directors and Key Managerial Personnel

B) SEBI Merchant Banking Regulations:

- Half-yearly reports.
- Orders, if any, passed by SEBI with respect to Merchant Banking activities.

C) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

- All reports filed with the stock exchanges from time to time.
- All disclosure of various events and Press Releases.
- Intimations of Board Meetings.

D) Documents filed with the Stock Exchanges under SEBI Regulations:

- All disclosures and intimations filed under:
 - i) SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011.
 - ii) SEBI (Prohibition of Insider Trading) Regulations, 2015.
 - iii) All disclosures and intimations filed under SEBI (Share Based Employee Benefit) Regulation, 2014 and SEBI (Employee Stock Option Scheme and Stock Purchase Scheme) Guidelines 1999.

E) Accounts and Finance Records:

- Books of Accounts, Ledgers & Vouchers
- Investment Records
- Engagement letters from Auditors

F) Tax Records

- Excise Returns, Income Tax Returns, Sales Tax/ VAT Returns, Service Tax Return.
- Documents, Challans and other details/correspondence related to Excise,
- Income Tax, Sales Tax/ VAT, Service tax