

## **POLICY ON PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY**

### **Introduction**

The Board of Directors (**“Board”**) of S. D. International Limited (**“Company”**) has adopted the following policy with regard to preservation and archival of Documents. Regulation 9 of the Securities Exchange Board of India (**“SEBI”**) (Listing Obligation and Disclosure Requirements) Regulations, 2015 (**“SEBI Listing Regulations”**) requires the Company to frame a policy on preservation of documents. Further, Regulation 30(8) refers to an archival policy as per which, all events or information which has been disclosed to stock exchange(s) under Regulation 30 of the SEBI Listing Regulations shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the Company.

As per Regulation 9 of the SEBI Listing Regulations, the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories i.e. (a) documents whose preservation shall be permanent in nature; and (b) documents with preservation period of not less than eight years after completion of the relevant transactions. The listed entity may keep such documents in electronic mode.

### **Objective and scope**

The objective of this Policy is to have a requisite framework for the preservation & archival of the Company’s Documents, which facilitate:

- a) identification of records that are to be maintained and preserved permanently;
- b) identification of records that are to be maintained and preserved for a specific period of time;
- c) dissemination of equal, adequate and timely information to the stakeholders through the website of the Company;
- d) the stakeholders to track the performance of the Company over regular intervals of time and assess the current status of the Company;
- e) accessibility of maintained Documents at all reasonable times; and
- f) deciding the mode of preservation of Documents, whether in physical form or in electronic form.

### **Definitions**

**“Act”** means the Companies Act, 2013 and other applicable Acts to the Company & rules made thereunder.

**“Applicable Law”** means any law, rules, regulations, circulars, guidelines or standards under which the preservation or archival of the Documents has been prescribed.

**“Archive/archiving”** is the process of transferring records to a repository managed by personnel specialized in storing, appraising, conserving and authorizing access to the records entrusted. Archiving allows for future retrieval and use of information. Archiving serves two main functions: conserving evidence in case of a legal claim or audit and preserving the historical memory and proof of an activity.

**“Books of Accounts”** shall mean and include records maintained in respect of—

- I. all sums of money received and expended by a company and matters in relation to which the receipts and expenditure take place;
- II. all sales and purchases of goods and services by the company;

- III. the assets and liabilities of the company; and
- IV. the items of cost as may be prescribed under section 148 of the Act in the case of a company which belongs to any class of companies specified under that section.

**“Document(s)”** refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and contains all relevant information relating to the Company and necessary documentations required to be maintained under the 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.

**“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 accessible to the Company.

**“Records”** includes and contains all relevant information relating to the Company and necessary documentations required to be maintained under the Applicable Law.

**“Preservation”** means to keep in good order and to prevent from being altered, damaged, or destroyed.

**“Policy”** means this Policy on Preservation of documents and Archival Policy and as may be is amended from time to time.

Any other term not defined herein shall have the same meaning as defined in the Act, the SEBI Listing Regulations or any other applicable law or regulation to the extent applicable to the Company.

### **Type of Documents and Time Period for Preservation**

The company shall maintain and preserve documents as specified hereunder:

**Category (A):** The documents of a permanent nature (listed in **Annexure 1**) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

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

**Category (B):** The documents of the company to be maintained and preserved for specified time period after completion of the relevant transactions (listed in **Annexure-2**) shall be preserved by the Company for a term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved for a term not less than eight years.

Further, the company may deem it fit and possible from time to time to maintain the above-mentioned documents in electronic form to the extent possible.

Notwithstanding anything contained in this policy, in case of a dispute with tax authorities or government authorities, records and documents relating to the dispute will be preserved till the settlement of dispute or eight

years, whichever is later.

**Category (C):** In addition to the documents mentioned in Category ‘A’ and ‘B’ above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the existing Rules/ Procedures/ Practices of the Company or as per the applicable Statutory/ Regulatory provisions in this regard.

### **Roles & Responsibility**

Each functional or Departmental head of the Company shall be responsible for Preservation of the documents in terms of this Policy, in respect of the areas of operations falling under the charge of each of them.

### **Destructions of Documents**

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under the instructions approved by the Board of Directors/ concerned functional director/ head of the department. This applies to both physical and electronic documents. The documents may be destroyed as follows:

- (i) Recycle non-confidential paper records;
- (ii) Shred or recycle ;
- (iii) otherwise render unreadable confidential paper records; or
- (iv) Delete or destroy electronically stored data.

### **Storage and Archival of Records and documents**

Any record that is no longer required in which it originated or was received, and has permanent legal, institutional or historical value, is to be archived.

Hard or scanned copies of documents, beyond their operational date, may be kept on site for reference purposes, and it will be the responsibility of the Company’s IT Department to keep back -up of electronic data at an appropriate and safe location.

### **Disclosure of events or information under Regulation 30(8) of the SEBI Listing Regulations.**

- a) All events or information disclosed under Regulation 30(8) of the SEBI Listing Regulations and any other Regulations to the Stock Exchanges on which the Company is listed and hosted on the Company’s website shall be available on the Company’s website for a period of five (5) years or for such period as may be mandated under law from the date of uploading of the same on the website. However, if the disclosure requires a longer storage, the same will be considered appropriately.
- b) On a quarterly basis all announcements/ disclosures on the website of the Company would be moved to the archival folder after a period of five (5) years from the date on which such disclosures/ announcements were made. The archived folder would be available for a period of two (2) years.

### **General**

Notwithstanding anything contained in this Policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

### **Amendment**

The Board of Directors may, subject to the applicable laws amend any provision(s) or substitute any of the provision(s) of this Policy with new provision(s) or replace this Policy in entirety. Any subsequent amendment/modification in the SEBI Listing Regulations, Act and/or applicable laws in this regard shall automatically apply to this Policy.

In case any provisions of the Policy are contrary to or inconsistent with the provisions of the Act, and SEBI Listing Regulations (“**Applicable Laws**”), the provisions of the Applicable Laws will prevail.

### **Disclosure**

This Policy will be disclosed on the Company’s website at <https://sdpack.in/>

### **Version History:**

| <b>Version</b>          | <b>Approved By</b> | <b>Approval Date</b> | <b>Effective Date</b> |
|-------------------------|--------------------|----------------------|-----------------------|
| 1 <sup>st</sup> Version | Board of Directors | 20/08/2026           | 20/08/2026            |

## **Annexure 1**

### **Documents whose Preservation shall be permanent in nature**

The following documents shall be maintained and preserved permanently by the Company. All modifications, amendments, additions, deletions to the said documents shall also be preserved permanently by the Company.

- (a) Registration certificates/ certificate of incorporation
- (b) Statutory Registers required under applicable laws
- (c) Agreements made by the Company with stock exchanges and depositories, amongst others
- (d) Policies, charters and codes of the company
- (e) Minutes of the Board Meetings and Board Committees as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India
- (f) Minutes of General Meetings (including AGMs) as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India.
- (g) Register of directors and Key Managerial Personnel
- (h) Register of renewed and duplicate share certificates
- (i) Share certificate forms and related book and documents as per Rule 7(3) of Companies (Share Capital and Debenture) Rules, 2014
- (j) Register of charges in Form CHG-7 as per Rule 10(4) of the Companies (Registration of Charges) Rules, 2014
- (k) Register of members along with the index (Form MGT-1)
- (l) Register u/s 186 of the Act (loan/ guarantee/ security or making an acquisition of securities) Form MBP-2
- (m) Register u/s 187 of the Act (investment held in the name of any other person) Form MBP-3
- (n) Register u/s 189 of the Act (register of contracts or arrangements in which directors are interested as per section 184 & 188 of the Act)
- (o) Property card, ownership, records issued by government authority
- (p) Authorizations/ licenses obtained from any statutory authority
- (q) Material agreements/ contracts, which, even if terminated, may have an impact on business
- (r) Orders/judgement issued by courts/statutory bodies and other background documents relevant for understanding such orders

- (s) Register of allotments of securities
- (t) Such other records as may be required under any law from time to time

Any other document, certificates, statutory registers that may be required to preserved permanently in terms the Companies Act, 2013 and/ or SEBI Listing Regulations.

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## **Annexure 2**

### **Documents with Preservation period of not less than eight years after completion of the relevant transactions**

The following documents shall be maintained and preserved for a term not less than eight years after completion of the relevant transactions. All modifications, amendments, additions, deletions to the said documents shall also be preserved for a term not less than eight years.

- (a) Documents/Information furnished to Stock Exchanges including information submitted in compliance of SEBI Listing Regulations, as amended from time to time, shall be preserved for a minimum period of eight years from the end of the financial year in which the documents/information is furnished.
- (b) Books of Accounts including work papers and other documents related to the audit including Tax and GST, Accounts Payable/Receivable ledgers, General Ledger, Annual Plans and Budgets
- (c) Annual Returns (copies of all certificates and documents required to be annexed thereto) as per Companies Act, 2013;
- (d) Register of Deposits as per Companies Act;
- (e) Office Copies of Notices, Agenda, Notes on Agenda of Board Meetings and Board Committees and other related papers shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India.
- (f) Notices in Form MBP-1 for disclosure of interest under section 184 of Companies Act, 2013 and Rule 9(3) of the Companies (Meetings of Board and its Powers) Rules, 2014, received from directors of the Company.
- (g) Instrument creating a charge or modifying a charge, as per Rule 10(4) of the Companies (Registration of Charges) Rules, 2014
- (h) Changes to the Memorandum and Articles of Association.
- (i) Employment record for the employees of the Company.
- (j) Office Copies of Notices, Register of Postal Ballot, Scrutinizer’s Report and related papers regarding General Meetings (including AGM) shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India.
- (k) Attendance Register for Board Meeting and recording of attendance of Meetings through Electronic Mode for eight financial years and may be destroyed thereafter with the approval of the Board of Directors, as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India.
- (l) Documents as are required to be maintained under relevant laws relating to direct and in-direct taxes.

- (m) Marketing documents.
- (n) Press releases.
- (o) Legal documents including but not limited to contracts, legal opinions, orders passed by various courts and tribunals, documents relating to cases pending in any court, tribunal or authority.
- (p) Fixed Asset Register with supporting Purchase Orders and Bills for fixed assets addition
- (q) Payroll TDS, PF, ESI return and challans applicable on payroll
- (r) Register of Buy-back of Securities
- (s) Business / Joint Venture / Sales Purchase Agreement / Loan / Lease Agreements
- (t) Trade Mark / Copy Rights / Patents
- (u) All E forms Filed with relevant registrar of companies pursuant to provisions of the Companies Act 2013.

Any other document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act, 2013 and/or SEBI Regulations.

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