

Policy for preservation of documents and archival of documents

1. Preamble:

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “Regulations”), notified by SEBI, requires the Board of Directors of a company to frame a Policy for Preservation of Documents classifying them into two categories:

- i. Documents whose preservation shall be permanent; and
- ii. Documents to be preserved for not less than eight years.

The Documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. The Company recognises that documents whether in physical or electronic mode, forms an important and integral part of the Company’s records. The preservation of Documents is important in order to ensure immediate access to the records, its retrieval and authentication.

Accordingly, the Board of Directors of Chembond Chemical Specialties Limited (the “Company”) has adopted this Policy for preservation of documents.

2. Applicability:

This Policy is applicable to all Documents maintained in physical and electronic mode by the Company.

The Documents not covered under this Policy shall be preserved and maintained in accordance with the provisions of the respective Acts, Rules, Guidelines and Regulations as applicable under which those documents are maintained.

3. Documents:

For the purpose of this Policy the term “Documents” shall mean statutory records, registers, returns, forms etc. required to be maintained and preserved by the Company in physical or electronic form under the Companies Act, 1956 / Companies Act, 2013, Securities and Exchange Board of India Act, 1992, Securities Contracts (Regulation) Act, 1956 and the Depositories Act, 1996 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

4. Preservation of Documents:

As per the Policy, the Company shall maintain and preserve register and records, books and/ or paper, books of accounts and other documents etc. as follows:

- a) Schedule I – to be preserved permanently;
- b) Schedule II – to be preserved for eight years;

Documents to be maintained under this Policy shall be preserved in physical or in Electronic Form/ Mode as per the provisions of the Act/ Rules/ Regulations. The Documents not covered under the schedules above may be preserved for the period as prescribed under the relevant statute.

In absence of any such provisions therein, such documents shall be preserved for period not less than five years immediately after the financial year to which such records pertain. However, in the case of pending matters/litigation/disputes, the documents shall be preserved till the resolution of pending matter/litigation/dispute.

5. Archival of Material Events/Information hosted on Website:

The Regulation 30(8) of the Listing Regulations provides that the listed entity shall disclose on its website all such events or information which has been disclosed to Stock Exchange(s) under the said Listing Regulations and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

The Company shall after making disclosure of the events or information to the Stock Exchange(s) also host such information on its website if required under the regulations.

The disclosures so placed on the website, shall be maintained for a period of five years on the website of the Company. The period of five years shall be reckoned from the date of such events or information being placed on the website of the Company for the first time.

Other material developments of events or information which are disclosed to the Stock Exchange(s) shall also be placed on the website of the Company for a period of five years.

All such events or information so disclosed on the website of the Company pursuant to Regulation 30 of the Listing Regulations, shall be archived after the expiry of the five years from the date of such posting and moved to the location or placed under – “Historic Material Events/Information”.

The events/information so archived under “Historic Material Events/ Information” shall be preserved for a further period of one year or till the time such events or information are resolved or closed, whichever is later.

In addition to maintaining the records on the website, the Company shall also maintain the physical copies of such disclosure made to the stock exchange(s) which shall be preserved for such period as specified in Clause 5 of the Policy.

6. Disposal And Destruction Of Records

The preserved documents may be destroyed after the expiry of the statutory retention period, destruction of documents as a normal practice shall be followed for the records which are unimportant/ duplicate/irrelevant, this applies to both Physical and Electronic Documents.

The documents may be destroyed as follows:

- a. Recycle non-confidential paper records;
- b. Shred or otherwise render unreadable confidential paper records; or
- c. Delete or destroy electronically stored data.

7. Review/Amendment of Policy

This Policy shall be subject to review and may be amended, if necessary. Any change / amendments in applicable statutes with regard to maintenance and preservations of documents and records shall be deemed to be covered in this policy without any review. Any change / amendments to this policy shall be approved by the Board of Directors of the Company.

The Policy shall come into force from the date of approval of Board of Directors of the Company i.e. w.e.f. May 6, 2025

ANNEXURE A

1. Documents whose preservation shall be permanent in nature Register and Index of Members
2. Minutes of Meetings of Board of Directors, Committees of Board of Director Shareholders
3. Register of Loans and Investments
4. Register of Charges
5. Register of renewed and duplicate certificates
6. Register of Contracts or Arrangements in which directors are interested
7. Register of Investments not held in Company's name
8. Register of Director and Key Managerial Personnel & their shareholdings
9. Such other Registers / Records, as may be prescribed from time to time, required to be maintained permanently

ANNEXURE B

Documents with preservation period of not less than eight years after completion of the relevant transaction

1. Register and Index of Debenture holders
2. Copies of Annual Returns filed with the Registrar/Ministry of Corporate Affairs
3. Books of Accounts including Tax Records
4. Copies of Notices, Agenda, Notes on Agenda and other related papers
5. Register of Directors' Attendance
6. Register of Deposits
7. Register of Members present
8. Register of Proxies
9. Register of Transfer and Transmission
10. Copy/ies of instrument(s) creating / modifying charge(s)
11. Register of Common Seal
12. Notice of disclosure of interest from Directors and Key Managerial Personnel
13. Such other Registers / Records, as may be prescribed from time to time, required to be