



## **POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DOCUMENTS IN THE WEBSITE**

<b>Policy Adoption / Change Effective Date</b>	<b>Board Approval Date</b>	<b>Version of Policy</b>
May 24,2018	May 24,2018	Original
April 28,2021	April 28,2021	V-2
June10, 2025	June10, 2025	Name and Logo Change

Corporate Identity Number: L24100GJ2007PLC051093

Registered Office: Plot No. 440/4, 5 & 6, Road No. 82/A, GIDC Sachin, Surat – 394 230 Gujarat, India

Telephone: +91 7227977744/7573015366 Web: [www.acutaas.com](http://www.acutaas.com)

## **PRESERVATION OF DOCUMENT AND ARCHIVAL POLICY- ACUTAAS CHEMICALS LIMITED**

### **1. PREAMBLE**

Regulation 9 and 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) requires every listed company to have a policy on Preservation of Documents and archival of documents in the website maintained by the Company .

The policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy gives guide lines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

The Regulation 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 after completion of the relevant transaction.

The documents that are required to be maintained under this Policy are preserved considering their importance, usefulness and information. **ACUTAAS CHEMICALS LIMITED** (hereinafter referred to as the “**Company**”) recognizes 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, this policy was initially adopted by the Board on May 24, 2018 and later on April 28, 2021 Board adopted this policy for Preservation of Documents and archival of documents in the website (hereinafter referred to as the “**Policy**”).

### **2. APPLICABILITY:**

This Policy is applicable to all Documents maintained in physical/ 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 in terms of securities laws defined under Regulation 2(1)(zf) of the Listing Regulations and other laws & statutes applicable to the Company.

## **PRESERVATION OF DOCUMENT AND ARCHIVAL POLICY- ACUTAAS CHEMICALS LIMITED**

Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, the SEBI LODR Regulations or any other applicable law or regulation to the extent applicable to the Company.

### **4. ARCHIVAL POLICY**

Any disclosure of events or information which has been submitted by the Company to the Stock Exchanges under Regulation 30 of the Listing Regulations will be available on the website of the Company for a period of five (5) years from the date of its disclosure and after completion of 5 years, the same shall be archived by the Company for a further period of two years. Thereafter such events or information may cease to be displayed on the website of the Company.

### **5. DISPOSAL & DESTRUCTION OF RECORDS**

Records should not be kept longer than is necessary and should be disposed-off at the right time as unnecessary retention of records consumes time, space and equipment. The documents referred to in **Annexure A** shall be preserved permanently whereas the documents enumerated in **Annexure B** shall be preserved for a period of eight (8) years and may be disposed-off after the expiry of periods of their preservation, after the approval of the Managing Director of the Company.

### **6. DOCUMENTS WITH PRESERVATION PERIOD OTHER THAN THOSE MENTIONED IN ANNEXURE A & B ABOVE :**

All those documents which are required to be preserved in accordance with the provisions of applicable Act, Rules, Regulations, Guidelines, Circulars, Notifications etc. for a preservation period of other than those mentioned in Annexure A & B shall be preserved accordingly.

### **7. DESTRUCTION OF RECORDS :**

The Company shall maintain a register of disposal of records 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. This register of disposal of records shall be maintained permanently by the Company with the assistance of the Compliance Officer either in physical or electronic form.

### **8. SUSPENSION OF RECORDS DISPOSAL IN THE EVENT OF LITIGATION / CLAIMS :**

In the event the Company is served with any Notice for documents from any of the Statutory Authorities or any Litigation is commenced by or against the Company, then the disposal of documents which are subject matter of Notice/Litigation, etc. shall be suspended till such time the matter is settled or resolved or disposed off. The company secretary shall immediately inform all Employees of the Company for suspension of further disposal of Documents.

### **9. AMENDMENTS AND UPDATES**

The Board of Directors can amend this Policy, as and when deemed fit. Any or all provisions of this Policy would be subject to revision / amendment in accordance with the Rules, Regulations,

## **PRESERVATION OF DOCUMENT AND ARCHIVAL POLICY- ACUTAAS CHEMICALS LIMITED**

Notifications etc. on the subject as may be issued by relevant statutory authorities, from time to time. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities are not consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.

### **10. DISCLOSURE OF THE POLICY**

The Company shall disclose this Policy on its website i.e. [www.acutaas.com](http://www.acutaas.com).

\*\*\*\*\*

### **ANNEXURE- A**

#### **DOCUMENTS TO BE PERMANENTLY PRESERVED**

- (i) Incorporation Documents.
- (ii) Memorandum and Articles of Association as amended from time to time.
- (iii) Registration certificates required under applicable laws.
- (iv) Statutory Registers required to be kept permanently under Companies Act, 2013
- (v) Minutes of the proceedings of Board, Committees of the Board and General Body meetings including meeting conducted through Postal Ballots, resolutions passed by circulation and the meetings of creditors.
- (vi) Agreements made and approvals received by the Company from Stock Exchanges & Depositories.
- (vii) Any Orders issued by Courts /Statutory Bodies / any other Regulatory Authority.
- (viii) Audited Financial Statements and Auditors Report.
- (ix) Property records including purchase and sale deeds, licenses, copyrights, patents & Trademarks
- (x) Register of Disposal of records.
- (xi) Any other documents as may be required to be maintained permanently in terms of applicable law(s) from time to time.

\*\*\*\*\*

## **PRESERVATION OF DOCUMENT AND ARCHIVAL POLICY- ACUTAAS CHEMICALS LIMITED**

### **ANNEXURE- B**

#### **DOCUMENTS TO BE PRESERVED AND MAINTAINED FOR A PERIOD OF EIGHT (8) YEARS FROM THE DATE OF ITS EVENT, UNLESS SPECIFIED UNDER ANY ACT OR RULES, FOR A LONGER DURATION**

##### **1. Under the Companies Act 1956 / Companies Act, 2013:**

- (ii) Notices, Intimations, Agenda, Agenda notes, draft minutes and other relevant papers circulated to members of Board of Directors relating to Board Meetings, Committee Meetings, Independent Directors Meetings.
- (iii) Attendance Register of Board & Committee Meetings and General Meetings.
- (iv) Notices of General Meetings and Postal Ballots. Scrutinizer's Report on E-Voting, Poll and Postal Ballot.
- (v) Documents / Instruments relating to creation, modification or satisfaction of charges from the date of complete satisfaction of any Charge.
- (vi) Income Tax Returns filed under Income Tax Act, 1961.
- (vii) All notices pertaining to disclosure of interest of Directors and KMPs.
- (viii) Register and Index of Debenture-holders or any other security holder.
- (ix) Annual Returns together with its Annexure and Annual reports.
- (x) Forms and returns filed with RBI / MCA or with any other Statutory Authority
- (xi) Books of Accounts including vouchers, bills and Voucher Register.
- (xii) Register of Transfer and Transmission of shares / Debentures and other securities.
- (xiii) Dividend reconciliation statement till the time the dividend is transferred to Investor Education Protection Fund.
- (xiv) Register of Deposits accepted and renewed
- (xv) Register of Employee Stock Options.
- (xvi) Any other documents /registers as may be required in terms of applicable law(s), which are required to be preserved for a period of not less than eight years, shall be maintained and preserved accordingly from time to time.

##### **2. Documents filed with Stock Exchanges under SEBI Regulations :**

All disclosures and intimations filed under:

- (i) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
- (ii) SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011.
- (iii) SEBI (Prohibition of Insider Trading) Regulations, 2015.
- (iv) SEBI (Share Based Employee Benefits) Regulations, 2014.

\*\*\*\*\*