

Intellius Recode Limited

Policy On Preservation Of Documents

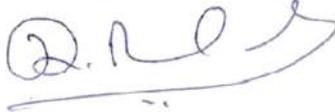
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DOCUMENT REVIEW HISTORY

Version	Modification	Prepared By	Reviewed By	Date
1.0	Policy Creation	Achuthan Raman	Prasanna Ramaswamy	27-11-2025

Board Approval Date: 28-11-2025

For and on behalf of Board of Intellius Recode Private Limited



Name: Prasanna Ramaswamy
Designation: Director

1. BACKGROUND

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "SEBI Listing Regulations") *inter alia* mandate listed entities to frame policy(s) for preservation and archiving of documents.

2. PURPOSE

The purpose of this document is to formulate a policy for preservation of documents in accordance with Regulation 9 of the SEBI Listing Regulations so as to provide a framework for their adequate protection and preservation as per applicable laws. This policy shall cover all business records of the Company, including written, printed and recorded matter and electronic forms of records. The policy ensures that the Company maintains both physical and electronic records/ documents preserved for such minimum period as required by the law for the time being in force. All records must be kept, keeping in mind the confidentiality and nature of the documents.

3. DEFINITIONS

"Applicable laws" means securities laws defined under Regulation 2(1)(zf) of the SEBI Listing Regulations and other laws and statutes applicable to the Company, mandating preservation of documents.

"Board" means board of directors of the Company as constituted from time to time.

"Company" means Intellius Recode Limited

"Document/s" includes all papers, documents, agreements, filings, forms, memos, correspondences, records, files, books, etc., of the Company in physical or electronic forms.

"Policy" means this Policy on Preservation of Documents formulated by the Company.

4. SCOPE

All documents of the Company shall be maintained in compliance with the requirements of the Applicable Laws, including the SEBI Listing Regulations. The preservation of the documents shall be as per the periodicity stated in the guidance manual to the Policy.

5. CLASSIFICATION OF DOCUMENTS

For the purpose of the Policy, the documents of the Company are classified as follows:

- a. Schedule I - to be preserved permanently;
- b. Schedule II - to be preserved for eight years;
- c. Schedule III - to be preserved for a period of five years or such higher period as may be determined by the Board of Directors or a Committee thereof.

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.

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 less than five years, provided however that approval of the Board or Committee thereof shall be taken before destruction of such documents.

The records shall be preserved/ maintained at the Registered Office of the Company unless any other law requires it to be maintained at any other place

6. CUSTODY OF DOCUMENTS

- a) All Documents shall be under the proper custody of concerned functional head(s) or such other officer or employee as assigned by him.
- b) All confidential Documents should be kept under safe custody..
- c) All digital records/ scanned copies of physical records may be stored or preserved in such servers in the control of system administrator or any cloud-based servers as may deem fit by the functional heads, which can be retrieved at any time during the preservation period. An employee, who seeks relieve from the Company, shall transfer all digital records in his/her control to system administrator before relieving him/her from the service of the company subject to the satisfaction of concerned functional heads

7. MODES OF PRESERVATION

- The Documents may be preserved either in physical form or electronic form.
- The officer(s) of the Company who is / are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents (authorized person).
- The preservation of Documents should be in such a manner 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 authorized person for preservation, so as to ensure integrity and confidentiality of the Documents and prohibit unauthorized access.
- The Company shall make appropriate provisions for back up of all Documents preserved both physically and electronically.

8. DESTRUCTION OF DOCUMENTS

After the expiry of the retention period, the preserved Documents may be destroyed in such mode as may be recommended by the authorized person and approved by the managing director of the Company. The details of Documents destroyed by the Company shall be recorded in the register of disposal of records to be kept by authorized persons who are disposing of the documents in the format prescribed in the guidance manual. This applies to both physical and electronic Documents.

9. REVIEWs

This Policy may be reviewed and amended from time to time by the Board, in line with the changing regulatory requirements, or in case the Company faces any practical difficulties in implementing the Policy.

10. COMPLIANCE

All employees of the Company are required to comply with the provisions of this Policy and the guidance manual. Failure to comply by any employee of the Company with this Policy and the guidance may result in disciplinary action by the Company, including suspension or termination of employment.

Any queries regarding this Policy may be referred to the responsible person of the concerned department appointed by the Board from time to time.

11. INTERPRETATION

In any circumstance where the terms of this Policy are inconsistent with any existing or newly enacted law, rule, regulation or standard governing the Company, the said law, rule, regulation or standard will take precedence over this Policy and procedures.

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