TRUST INVESTMENT ADVISORS PRIVATE LIMITED

POLICY FOR ARCHIVAL AND PRESERVATION OF DOCUMENTS

[Pursuant to Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

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POLICY FOR PRESERVATION OF DOCUMENTS

1) TITLE

This Policy shall be called 'Policy for Archival and Preservation of Documents'.

2) INTRODUCTION

The Companies Act, 2013 and the Rules framed thereunder contain provisions for maintenance of various documents including registers and records by the Companies, the place at which such documents are to be maintained and the period for preserving such documents.

The Securities and Exchange Board of India ("**SEBI**") vide its notification dated September 2, 2015, issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("**Listing Regulations**") which shall be applicable to all listed entity with effect from December 1, 2015.

The Listing Regulations inter alia contain provisions for preservation of documents and are re-produced as under:

"Regulation 9: Preservation of Documents

The listed entity shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least two categories as follows-

(a) documents whose preservation shall be permanent in nature;
(b) documents with preservation period of not less than eight years after completion of the relevant transactions:

Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode."

3) OBJECTIVE

The objective of this policy is to prescribe a policy for archival and preservation of documents in compliance with the requirements of the Listing Regulations and other corporate laws.

4) APPLICABILITY AND EFFECTIVE DATE

This Policy shall be applicable to the Company with effect from [●].

The documents for which no period for preservation has been stipulated under this policy, shall be preserved for such period as is stipulated under the provisions of the applicable Act / Rules / Regulations.

5) SCOPE

This Policy shall govern the procedure of preservation of all documents and records maintained by the Company in physical form or electronically, as required to be maintained under statutory and regulatory requirements viz., the Companies Act 2013, and Rules framed thereunder, the Secretarial Standards and any other applicable Regulations under the Security Exchange Board of India Act 1992 and amendments thereto (hereinafter referred as "**Act" / "Regulations**") and various other statutes as

applicable on the Company from time to time.

6) DEFINITIONS

a. **"Act"** means the Companies Act, 2013 and Rules framed there under, including any amendments, modifications, clarifications or re-enactment thereof, for the time being in force

b. **"Articles"** means the articles of association of a company as originally framed or as altered from time to time or applied in pursuance of the Act.

c. **"Board"** means the Board of Directors of Trust Investment Advisors Private Limited

d. **"Book and Paper"** and "book or paper" includes books of account, deeds, vouchers, writings, documents, minutes and registers maintained on paper or in electronic form.

e. **"Books of Account"** includes 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 in the case of a company which belongs to any class of companies specified under that section.

f. **"Company"** means Trust Investment Advisors Private Limited.

g. **"Documents**" includes summons, notice, requisition, order, declaration, forms and register, records, books and/or paper, books of accounts, whether issued, sent or kept in pursuance of this Act or previous company law or under any other law for the time being in force or otherwise, maintained on paper or in electronic form.

h. **"Memorandum"** means the memorandum of association of a company as originally framed or as altered from time to time in pursuance of any previous company law or of this Act.

i. **"Policy"** means this Policy for archival and Preservation of Documents.

j. "**Maintenance"** means keeping of Documents either in physical or electronic form, as may be permitted under any law for the time being in force, and includes the preservation of such physical or electronic records.

Words and expressions used and not defined herein shall have the meanings as respectively assigned to them in the respective Act / Rules / Regulations.

7) PRESERVATION OF DOCUMENTS

a) The preservation of Documents shall be undertaken in the following manner:
   i. Documents to be preserved permanently.
   ii. Documents to be preserved for eight years.
   iii. Documents required to be preserved for a shorter period of time or for which no timeline has been specified.

b) Documents to be maintained under this Policy shall be preserved in physical or in electronic form / mode as per the provisions of the applicable Act / Rules

/ Regulations.

c) Where there is no period specified under the applicable laws, then for such period as the matter requires the document to be maintained.

d) Where a period lesser than 8 years is specified as per applicable laws for a Document to be preserved, for such shorter period as required by applicable laws

e) An indicative list of Documents and the timeframe of their preservation is provided in ***Annexure-A***

8) DESTRUCTION OF DOCUMENTS

The Documents specified in clause 7(a)(ii) & 7(a)(iii) to this Policy, may be destroyed after the expiration of the periods specified in the respective ***Annexure A.***

Destruction as a normal administrative practice, can be usually carried out if Documents are duplicated, unimportant or for short term use only.

The modes of destruction of Documents can include methods like shredding, pulping, recycling etc. or any other mode for electronic records, such that it leaves no possibility for reconstruction of the records and information contained therein.

9) BOARD APPROVAL

The Board of Directors of the Company at its meeting held on April 25, 2024, has approved this Policy on Preservation of Documents.

10) AMENDMENTS

The Board and the persons duly authorised by it shall severally have the power to amend any of the provisions of this Policy, substitute any of the provisions with a new provision or replace this Policy entirely with a new Policy

Any questions and clarifications relating to this Policy should be addressed to the Company Secretary at cs@trustgroup.in

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ANNEXURE A

I. Indicative list of Documents whose preservation shall be permanent in nature

a) Certificate of Incorporation
b) Memorandum and Articles of Association
c) Documents filed for incorporation
d) Register of Renewed and Duplicate Share Certificate
e) Share certificate forms and related books and documents
f) Register of Charges
g) Register of Members and Record of Beneficial Owners
h) Register of Loans and Investments
i) Register of investment not held in its own name by the Company
j) Register of Contract or arrangement in which directors are interested
k) Minutes of Board and/or Committee Meetings
l) Minutes of the General Meetings of class of shareholders / creditors or resolutions passed by way of postal ballots
m) Where, under a scheme of arrangement, a company has been merged or amalgamated with another company, Minutes of all Meetings of the transferor company, as handed over to the transferee company, shall be preserved permanently by the transferee company, notwithstanding that the transferor company might have been dissolved.
n) License, documents, approvals etc. received from any government or regulatory authority

II. Indicative list of Documents to be preserved for not less than 8 years after completion of the relevant transaction(s)

a) The instrument creating a charge or modification
b) All notices in Form MBP-1 for disclosure of concern/ interest received u/s 184 of the Companies Act, 2013
c) Register of Deposits
d) Register of debenture holders or any other security holder along with index of name
e) Annual Return and copies of all certificates and documents required to be annexed thereto as per Companies Act;
f) The attendance registers of Board and Committee Meetings
g) Office copies of general meeting Notices, scrutinizers report and other related papers of the company
h) Office copies of Notices, scrutiniser's report, Agenda, Notes on Agenda and other related papers of general meetings, board meetings and various committee meetings shall be preserved for as long as they remain current or for eight financial years, whichever is later.
i) Office copies of Notices, scrutiniser's report, Agenda, Notes on Agenda and other related papers of the transferor company of general meetings, board meetings and various committee meetings as handed over to the transferee company, shall be preserved for as long as they remain current or for eight financial years, whichever is later.
j) The attendance register shall be preserved for a period of at least eight financial years from the date of the last entry made therein.