

NOVA IRON & STEEL LIMITED
POLICY ON PRESERVATION & ARCHIVAL OF DOCUMENTS

A. BACKGROUND

The provisions of the Companies Act, 2013, read with the Rules made thereunder and the Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI), require companies to maintain and preserve specified statutory registers, records, books, and documents.

Further, pursuant to Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), every listed entity is mandated to formulate a Policy on Preservation of Documents, duly approved by its Board of Directors. The said Regulations also require listed entities to frame an archival policy for disclosures hosted on the Company’s website.

In compliance with the aforesaid statutory and regulatory requirements, the Board of Directors (“Board”) of Nova Iron & Steel Limited (“Company”) has approved and adopted this Policy on Preservation & Archival of Documents (“Policy”) with the objective of systematically classifying documents, records, and registers for the purposes of maintenance, preservation, retention, and archival.

The Board reserves the right to amend, modify, or withdraw this Policy at any time in compliance with applicable laws and business requirements.

B. OBJECTIVE OF THE POLICY

The objective of this Policy is:

1. To classify documents and records of the Company into:
 - (i) Documents to be preserved permanently; and
 - (ii) Documents to be preserved for a specific period of time.
2. Ensure proper maintenance, preservation, archival, and disposal of documents in compliance with applicable statutory and regulatory requirements.
3. Safeguard records against loss, damage, alteration, or unauthorized access.

All corporate information and records of the Company are vital for operational continuity, statutory compliance, and governance. Accordingly, they shall be preserved and retained in accordance with this Policy.

C. DEFINITIONS

- I **“Document(s)”** refers to papers, agreements, deeds, files, registers, returns, forms, correspondence, minutes, records, data, reports, and any other record required under applicable law or maintained in the ordinary course of business, whether in physical or electronic form. It does not include multiple or identical copies.
- II **“Electronic Record(s)”** means electronic records as defined under the Information Technology Act, 2000.
- III **“Electronic Form”** means any electronic device such as computer, laptop, server, cloud storage, hard drive, or any other electronic storage and retrieval system, whether in the possession or control of the Company.
- IV **“Maintenance”** means keeping documents either physically or in electronic form.

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

VI **“Legal Hold”** refers to a direction issued by the Legal Department or management to preserve certain documents or data due to litigation, investigation, or regulatory proceedings. During the period of Legal Hold, the relevant documents shall not be altered, destroyed, or deleted until such hold is withdrawn.

D. PRESERVATION & ARCHIVAL OF DOCUMENTS

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time. While this Policy lays down the minimum period for preservation of documents, the retention of documents as identified specifically in the Policy and documents not identified herein should be determined by the relevant Head of the Department by applying general guidelines and other important factors.

i. Documents which are to be maintained permanently:

The Company shall maintain the following documents on a permanent basis:

- a. Incorporation Documents
- b. The Memorandum of Association and the Articles of Association of the Company
- c. Minutes of General Meetings, Board Meetings and various Committee Meetings
- d. Register of Members along with Index
- e. Foreign Register of Members, if any
- f. Register of loans, guarantee, security and acquisition made by the Company
- g. Register of investments not held in its own name by the Company, if any
- h. Register of contracts with related party and contracts and Bodies etc. in which directors are interested
- i. Register of Charges
- j. Registers of Renewed and duplicate share certificates
- k. Register of Directors and Key Managerial Personnel
- l. Merger Order(s) issued by Hon’ble High Court/National Company Law Tribunal.
- m. Approval(s) and Product Registration & license(s) received from Statutory Authorities, Central & State Government(s)
- n. Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently.

ii. Documents which are to be maintained for at least eight financial years:

- a. Books of account together with the vouchers relevant to any entry in such books of account
- b. Register of Debenture holders (including Foreign Register of Debentures) or Register for any other Securities issued by the Company
- c. Copies of all Annual Returns
- d. E-forms filed with the Registrar of Companies
- e. Disclosure of Interest received from the Directors of the Company in the manner prescribed
- f. Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
- g. Instrument creating a Charge or modifying a Charge, if any
- h. Changes to the Memorandum of Association and the Articles of Association, if any