



RATNADEEP RETAIL LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

Name	Policy On Preservation of Documents
Approval Date	20th June, 2026
Review Frequency	As and when required pursuant to changes in Applicable Laws
Version	Version 1.0

POLICY ON PRESERVATION OF DOCUMENTS

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 the preservation of documents in accordance with Regulation 9 of the SEBI Listing Regulations to provide a framework for their adequate protection and preservation as per Applicable Laws (*defined below*).

3. DEFINITIONS

“**Applicable Laws**” means securities laws as 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 the Board of Directors of the Company as constituted from time to time.

“**Company**” means Ratnadeep Retail 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.

“**Guidance Manual**” means the document prepared by the Company setting out the categorized list of documents to be preserved permanently and for the prescribed period, as may be updated from time to time.

“**Company Secretary and Compliance Officer**” means the company secretary and compliance officer appointed by the Board from time to time.

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. The Company shall preserve and maintain documents in a manner that ensures their security, integrity, confidentiality, accessibility and retrievability throughout the applicable retention period.

5. CLASSIFICATION OF DOCUMENTS

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

- (i) Documents which need to be preserved permanently by the Company, subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved permanently by the Company.

- (ii) Documents with a preservation period of not less than the period prescribed under the SEBI Listing Regulations and other laws and statutes applicable to the Company from time to time, after completion of the relevant transaction(s), subject to the modifications, amendments, additions, deletions or any changes made therein from time to time. Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for the said period. Such documents shall be preserved for a minimum period of eight (8) years or such longer period as may be prescribed under Applicable Laws from time to time.

6. 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 compliance with the requirements of Applicable Laws shall be the person(s) responsible for preserving the Documents (authorised person). This is more particularly as set out in the Guidance Manual.
- 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 authorised person for preservation, to ensure the integrity and confidentiality of the Documents and prohibit unauthorized access.
- The Company shall make appropriate provisions for backup of all Documents preserved both physically and electronically.

7. DESTRUCTION OF DOCUMENTS

No document shall be destroyed if it is subject to any ongoing litigation, investigation, regulatory proceeding, audit query, inspection or any other legal hold requirement, notwithstanding the expiry of the applicable retention period.



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; provided that the Managing Director may delegate this authority in writing to any other officer 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 authorised persons who are disposing of the Documents in the format prescribed in the Guidance Manual. This applies to both physical and electronic Documents.

Notwithstanding the foregoing, accidental loss or destruction of Documents due to events beyond the control of the Company, including but not limited to fire, flood, natural disasters or technological failure, shall not constitute a breach of this Policy, provided that the Company has taken reasonable precautions to prevent such loss, including by maintaining digital backups where practicable.

8. REVIEW

This Policy shall be reviewed periodically by the Board and may be amended from time to time to ensure compliance with Applicable Laws and to address any practical difficulties in implementation.

9. AMENDMENTS

The Board reserves the right to amend, modify or revise this Policy at any time in accordance with Applicable Laws. Any subsequent amendment or modification in Applicable Laws shall automatically apply to this Policy to the extent required

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 Manual may result in disciplinary action by the Company, including suspension or termination of employment.

Any queries regarding this Policy may be referred to the Company Secretary and Compliance Officer of the Company, or such other officer as may be designated by the Board from time to time, who is in charge of administering, enforcing and updating this Policy.

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.

DATE: 20th June, 2026
