

**TWENTYFIRST CENTURY MANAGEMENT SERVICES LIMITED
POLICY ON PRESERVATION OF DOCUMENTS**

[in compliance with Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR)]

1. Preamble

This Policy on Preservation of Documents ("Policy") is framed in accordance with Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), which requires every listed company to frame a policy for preservation of documents, approved by its Board of Directors.

2. Objective

The objective of this Policy is to establish a framework for effective preservation, retrieval, and disposal of documents and records of TWENTYFIRST CENTURY MANAGEMENT SERVICES Limited, hereinafter referred to as "TCMSL", in compliance with applicable legal and regulatory requirements.

3. Scope

This Policy applies to all documents, whether physical or electronic, created, received, or maintained by WSIL in the course of its business.

4. Definitions

- "Document(s)" refers to papers, notes, agreements, notices, advertisements, requisitions, order, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any applicable law, whether issued, sent, the time being in or otherwise, maintained on paper or in Electronic form received or kept in pursuance of the Act or under any other law for and does not include multiple or identical copies.
- "Electronic Record(s)" means the electronic record as defined under clause (t) of (1) of section 2 of the Information Technology Act, 2000. Electronic Form means on any electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.
- "Legal Hold" refers to a direction to preserve certain data held by employees or databases. All retention periods under this Policy shall be suspended with respect



to documents subject to Legal Hold and all documents subject to Legal Hold are to be preserved in strict accordance with Legal Hold instructions and not altered, destroyed or deleted until it is informed that the Legal Hold has ended.

- "Maintenance" means keeping Documents, either physically or in Electronic Form
- "Preservation" means to keep in good order and to prevent from being altered, damaged or destroyed.

5. Preservation of documents

WSIL shall preserve all documents in compliance with the requirements of:

- The Companies Act, 2013 and related rules;
- SEBI LODR Regulations;
- Applicable Secretarial Standards;
- Other applicable laws, rules, and regulations.

6. Classification of Documents

The Company shall classify documents for preservation as follows:

A. Documents to be preserved permanently:

These documents shall be preserved permanently and may be maintained in physical or electronic form:

- Incorporation documents (e.g., Certificate of Incorporation, Memorandum and Articles of Association)
- Minutes of General Meetings, Board Meetings, and Committee Meetings
- Statutory Registers and records under the Companies Act, 2013 and SEBI LODR
- Shareholding and beneficial ownership records

B. Documents to be preserved for not less than 8 years:

These documents shall be preserved for a minimum period of 8 years after the relevant transactions or events:

- Books of accounts and vouchers
- Income tax records and returns
- All statutory filings with Stock Exchanges, SEBI, MCA, etc.
- Internal audit reports
- Employee and HR records



- Correspondence with regulators
- Any other document as may be required by applicable law
- Policies of the Company approved by the Board
- Disclosures under SEBI Regulations and other corporate laws
- Agreements/contracts with continuing obligations
- Annual Reports and Financial Statements

C. Other documents:

Documents not falling under the above categories shall be preserved for the period specified by internal policies or legal requirements. Documents deemed irrelevant or no longer required may be destroyed with proper authorization.

Note: Destruction of duplicate, superseded, or unimportant documents may be undertaken as a routine administrative measure.

7. Mode of Preservation

Documents may be preserved in:

- Physical form
- Electronic form, with proper backup and security controls

The preservation shall be such that the documents are easily retrievable when required and are protected from unauthorized access or loss.

8. Responsibility

Each department head shall be responsible for ensuring that documents under their control are maintained, preserved, and, when applicable, destroyed in accordance with this Policy. The **Chief Financial Officer / Compliance Officer** shall jointly, oversee adherence to this Policy across the organization.

9. Destruction of Documents

Upon completion of the applicable preservation period, documents may be destroyed in a secure manner that ensures confidentiality and prevents misuse. A record/log of all destroyed documents shall be maintained by the relevant department.



10. Review and Amendment

This Policy shall be periodically reviewed by the Board of Directors and may be amended as deemed necessary to comply with evolving legal and regulatory requirements and best practices.

This policy is amended and approved by the Board of Directors at their meeting held on 27.05.2026.

