

# Policy on Document Preservation and Archival of Website Disclosures

## 1. Objective and Scope

This policy is divided into two main parts:

- a) Preservation of Documents in accordance with Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").
- b) Archival of Disclosures on the Company's website, as required under Regulation 30(8) of the Listing Regulations.

The policy outlines the responsibilities of each department in managing their records and offers guidance to employees in document handling and retention. It also defines a structured system for identifying, categorizing, maintaining, reviewing, and disposing of documents. A detailed appendix lists the types of records and retention timelines. This list is indicative, not exhaustive.

The Board of Directors approved and adopted the policy on 10<sup>th</sup> day of December 2025.

This Policy will be effective from the date of listing of equity shares of the Company.

## 2. Definitions

- a) **"Policy"** means this Preservation of Documents and Archival Policy.
- b) **"Board of Directors"** shall mean the Board of Directors of the Company, as constituted from time to time.
- c) **"Books of Account"** as defined in Section 2(13) of the Companies Act, 2013 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 of the Companies Act in the case of a Company which belongs to any class of companies specified under that section.
- d) **“Company”** means Stalwart People Services India Limited.
- e) **“Documents”** refers to papers, books, notes, forms, files, registers, agreements, notice, disclosure, advertisement, requisition, orders, declaration, forms, correspondence, minutes, indices, mails, audio/video recordings, transcripts and or any other record, required to be maintained under applicable laws, either on physical or in electronic form.
- f) **“Electronic Records”** means the electronic records as defined under clause (t) of sub- section (1) of section 2 of the Information Technology Act, 2000.
- g) **“Electronic Form”** means any contemporaneous 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 or access thereto. Any other term not defined herein shall have the same meaning as ascribed to it under the Companies Act, 2013, Listing Agreement, Listing Regulations framed by the Securities Exchange Board of India or any other relevant regulation/ legislation applicable to the Company.
- h) **“Maintenance”** means keeping documents, either physically or in electronic form as may be permitted under Act / Regulations for the time being in force including authentication and custody of such documents.
- i) **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.
- j) **“SEBI Listing Regulations”** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto.
- k) **“Records”** in relation to this policy includes books and papers and book or paper include books of account, deeds, vouchers, writings, documents, minutes, and registers maintained on paper or in electronic form as defined in sub-section 12 of section 2 of the Companies Act, 2013.

### 3. Classification of Documents

Documents are categorized based on legal requirements and by the recommendation of the management of the Company, the Board of Directors have classified documents to be retained and preserved in to three segments:

<b>Category A</b>	<b>To be retained permanently</b>
<b>Category B</b>	<b>To be retained for a minimum of 8 years</b>
<b>Category C</b>	<b>To be retained electronically and archived when appropriate</b>

The appendix provides a classification of specific documents within each category.

In case of any other Document, for such period as may be decided by the respective Board of Directors / Head of the Department after the completion of relevant transaction / event, taking a considered view about its relevance.

### 4. Roles and Responsibilities

The respective departments that create or own the documents are responsible for following the retention guidelines and reporting their compliance. The respective department Function Heads shall ensure that documents of their departments are categorized as per clause 2 and preserved in the manner specified in this Policy.

Proper implementation will support the Company in responding to audits, legal notices, inspections, and litigation by ensuring timely access to relevant documents.

### 5. Archiving Process

The Company shall maintain these records either in physical or in Electronic Form. The applicable provisions of law, rules and regulations with regard to electronic maintenance of records shall be adhered to. All the records shall be maintained as per the prescribed formats, if any, as amended from time-to-time under the various rules and regulations.

## 6. Archival of Website Disclosures

All information disclosed to stock exchanges under Regulation 30 must remain on the Company's website for five years from the date of posting. Afterward, disclosures will be archived for three additional years, and thereby destroyed as per this Policy.

All e-mails – from internal and external sources to be retained up to 60 months from respective date of receipts.

## 7. Disposal and Destruction of Records

After the expiry of the statutory retention period, the preserved documents may be destroyed. Destruction of documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant. This applies to both Physical and Electronic Documents. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the documents. The entries in the register shall be authenticated by the Authorised Person prescribed by the Board of Directors.

## 8. Review/Amendment

The Audit Committee shall review the Policy at least once in three year or according to the need of the respective departments and recommend the necessary changes to the Board for its approval. The Policy would be subject to revision/ amendment in accordance with the applicable laws. This policy as amended from time to time shall be made available at the website of the Company. The right to interpret / amend / modify this policy vests with the Board of Directors of the Company.

## APPENDIX

### CATEGORY A - Documents which are to be maintained permanently:

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

- a) Incorporation Documents
- b) Memorandum of Association and the Articles of Association of the Company
- c) Minutes of General Meetings, Board Meetings and various Committee Meetings

- d) Registers required to be maintained by the Company as per Companies Act, 2013
- e) Intellectual Property Rights Documents that are owned by the Company
- f) Investment Records
- g) Insurance Claim Files
- h) Tax exemptions and Tax return documents
- i) Court Orders
- j) Share Transfer Forms, Share Certificates, statutory registers, Attendance Registers of Board, committees of Board
- k) Purchase/Sale Deeds
- l) Agreements and Licenses
- m) Any other documents as may be required to maintain permanently in terms of applicable law(s), maintained and preserved from time to time.

**CATEGORY B - Documents which are to be retained for a minimum of 8 years**

- a) Books of account together with the vouchers relevant to any entry in such books of account
- b) E-forms filed with the Registrar of Companies
- c) Disclosure of Interest received from the Directors of the Company in the manner prescribed
- d) Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings
- e) Employment /Personnel Record.
- f) Financial statements, documents, records and registers
- g) General Ledger
- h) Bank statement and cancelled cheques

**CATEGORY C- Documents which are to be retained electronically and archived when appropriate**

- a) Disclosure of all events and information provided to the Stock Exchanges as per the Listing Regulations
- b) Investor Presentation and audio video recordings/transcripts of investor calls
- c) Press Release.

The above documents as uploaded on the Company's website will be archived for a period of three (3) years and thereby destroyed as per this Policy