

Policy for Preservation of Documents
[Adopted by the Board on February 25th, 2025]

OSWAL ENERGIES LIMITED
(formerly known as Oswal Infrastructure Limited)

POLICY FOR PRESERVATION OF DOCUMENTS

1. PREFACE AND OBJECTIVE

The Board of Directors (the “**Board**”) of the Oswal Energies Limited (formerly known as Oswal Infrastructure Limited) (the “**Company**”) has approved the following policy for preservation of documents in terms of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (“**SEBI Listing Regulations**”).

As per Regulation 9 of the SEBI Listing Regulations, the listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories i.e. (a) documents whose preservation shall be permanent in nature; and (b) documents with preservation period of not less than eight years after completion of the relevant transactions. The listed entity may keep such documents in electronic mode. The Policy has been approved by the Board of Directors in its meeting held on Tuesday, February 25th, 2025.

2. EFFECTIVE DATE

The Policy shall be effective from Tuesday, February 25th, 2025.

3. DOCUMENTS TO BE PRESERVED

This Policy sets the standards for preservation of documents of the Company, broadly classified in the following categories, which may be preserved, in physical and/or electronic mode.

CATEGORY A – DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE AS PER THE COMPANIES ACT, 2013

The following documents shall be maintained and preserved permanently by the Company. All modifications, amendments, additions, deletions to the said documents shall also be preserved permanently by the Company.

1. Property records including purchase and sale deeds, licenses, copyrights, patents & trademarks.
2. Corporate Records including Certificate of Incorporation, Common Seal, Minutes of Board, Committee and Shareholders’ Meetings, Register of Members and other Statutory Records
3. Personal files of all live employees
4. Any other record as may be decided by the Chief Executive Officer/ Managing Director/ Whole-time Director of the Company from time to time.
5. Any other document, certificates, statutory registers that may be required to preserved permanently in terms the Companies Act, 2013 and/ or SEBI Regulations.

(i) CATEGORY B –

DOCUMENTS TO BE PRESERVED FOR NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTION AS PER THE COMPANIES ACT, 2013.

The following documents shall be maintained and preserved for a term not less than eight years after completion of the relevant transactions. All modifications, amendments, additions, deletions to the said documents shall also be preserved for a term not less than eight years.

1. Books of Account, Bank Statements and vouchers.
2. Filings with Stock Exchanges, Registrar of Companies and other statutory authorities.
3. Payroll Records, Employee deduction authorisations, attendance records, employee medical records, leave records, Pension and retiral related Records, etc.
4. Corporate Social Responsibility Records
5. Sponsorship Projects Records
6. Correspondence and Internal Memoranda
7. Any other record as may be decided by the Chief Executive Officer of the Company from time to time.
8. Any other document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transaction under the Companies Act, 2013 and/or SEBI Regulations.

DOCUMENTS WHOSE PRESERVATION SHALL BE FOR A MINIMUM PERIOD OF THREE YEARS AFTER COMPLETION OF THE EVENT:

1. Tender Documents
2. Lease Deeds and Contracts
3. Legal files
4. Insurance Records including policies and claims
5. All e-mail correspondence, internal & external <<Where it is coming from>>
6. Documents under Secretarial Standards
 - Proof of sending Notice of the meetings of the Board / Committee and General meetings and its delivery.
 - Proof of sending Agenda and Notes on Agenda and their delivery.
 - Proof of sending and delivery of the draft of the Resolution.
 - Proof of sending draft Minutes of the Board / Committee and its delivery.
 - Proof of sending signed Minutes of the Board / Committee and its delivery.
7. Any other record as may be decided by the Chief Executive Officer/ Managing Director/ Whole-time Director of the Company from time to time.

DOCUMENTS TO BE PRESERVED FOR NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTION AS PER SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

- (a) Compliance Certificate for compliance of Reg. 7(2) signed by Compliance Officer and Share Transfer Agent
- (b) Statement of Status of Investor Complaints received and resolved during a quarter
- (c) Quarterly Compliance Report on Corporate Governance
- (d) Prior intimation to stock exchange about the meeting of the Board of Directors
- (e) Disclosure of any material events or information
- (f) Statement of showing holding of securities and shareholding pattern separately for each class of securities
- (g) Statement of deviation(s) or variation(s) in the use of proceeds from the objects stated in the other document or explanatory statement to the notice for the general meeting, for public issue, rights issue, preferential issue
- (h) Quarterly and year-to-date financial results
- (i) Statement of Assets and Liabilities as part of financial results, as at the end of half year
- (j) Annual Report
- (k) Annual Information Memorandum

(ii) CATEGORY C – GENERAL

In addition to the documents mentioned in Category above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the existing Rules/ Procedures/ Practices of the Company or as per the applicable Statutory/ Regulatory provisions in this regard.

4. ARCHIVAL OF DOCUMENTS

Documents mentioned above shall be maintained / preserved in the following manner:—

(I) Documents maintained in Physical Form:

- a) All information and/or documents pertaining to current financial year and for one preceding financial year shall be kept handy and maintained in such a manner that their retrieval is easy and quick.
- b) All documents pertaining to the period prior to one preceding financial year, shall be kept in good condition at least up to the minimum period specified for their maintenance / preservation in Annexures attached hereto. The said records be also maintained in such a manner that their retrieval is easy and quick.

(II) Documents maintained in Electronic Form:

- (1) All documents pertain to current financial year and for one preceding financial year shall be maintained on server and backup be maintained at least every week on scheduled time and day. Back up of all documents pertaining to the period prior to one preceding financial year shall also be maintained on server, in good condition at least up to the minimum period specified for their maintenance / preservation. The said records be also maintained in such manner that their

retrieval is easy and quick.

(III) Documents made available on the website of the Company:

- I. After the expiry of five (5) financial years the information and/or events disclosed to the stock exchanges in terms of Regulation 30(8) of the Listing Regulations and hosted on the web site shall be removed from the main website. However, the backup of said information and/or document which is removed from the main website may be maintained / preserved in the server for a minimum period of 3 years after which the backup may be permanently removed from the server.

5. ROLES & RESPONSIBILITY

The Heads of respective Departments of the Company shall be responsible for preservation of the documents in terms of this Policy, in respect of the areas of operations falling under the charge of each of them.

6. DESTRUCTION OF DOCUMENTS

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under the instructions approved by the Board of Directors/ concerned Functional Director/ Head of the Department. This applies to both physical and electronic documents. The documents may be destroyed as follows:

- (i) Recycle non-confidential paper records;
- (ii) Shred or otherwise render unreadable confidential paper records; or
- (iii) Delete or destroy electronically stored data.

7. DISPOSAL OF DOCUMENTS & RECORDS

After expiry of minimum period as mentioned in Clause 3 of this Policy, the same may be disposed- off by the respective function/department. The respective owner responsible for destruction shall ensure that documents & records are disposed-off in an effective manner that leaves no possibility for reconstruction of the records and information contained therein.

Appropriate methods for destroying/disposing of paper records viz. incinerating, shredding, pulping etc.be used. Electronic data contained on servers and hard drives shall be deleted and overwritten.

The documents/records/information which require prior approval of Board or any authority under the Act or SEBI Regulations or any other law, for time being in force, for their disposal, shall not be disposed- off until such prior approval has been obtained from such authority or Board.

8. GENERAL

Notwithstanding anything contained in this Policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

9. AMENDMENT TO THE POLICY

The Board of Directors may, subject to the applicable laws amend any provision(s) or substitute any of the provision(s) of this Policy with new provision(s) or replace this Policy in entirety.

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