

Policy on Preservation of Documents

1. Legal Framework

Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) imposed certain obligations and disclosure requirements on all listed entities, one of the common obligations for all listed entities pursuant to Regulation 9 being to formulate and put in place a policy for the preservation of documents.

The Board of Directors of Banka BioLoo Limited (“the Company”) is required to formulate a policy for “Preservation of Documents” to comply with the requirements of Regulation 9 of the Listing Regulations.

2. Effective Date

This Policy is effective 27 February 2018

3. Definitions

A. “Board of Directors” or “Board” means the Board of Directors of Banka BioLoo Limited, as constituted from time to time.

B. “Company” means “Banka BioLoo Limited”.

C. “Documents” mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like, as required to be maintained under any law or regulation for the time being in force.

D. “Listing Regulations” mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

4. Objective

This policy sets the standards for managing, storage and preservation of documents of the Company, broadly classified in the following two categories:

- A. The documents of a permanent nature (listed in **Annexure 1**) shall be maintained and 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, deletions in the documents shall also be preserved permanently by the Company.

- B. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in **Annexure 2**) shall be preserved by the Company for a term not less than eight years after completion of the relevant transactions, 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 a term not less than eight years.

Provided further, that the Company may keep the documents, as specified above, in an electronic mode.

5. Roles & Responsibilities

The respective departmental heads of the Company shall be responsible for maintenance, preservation, and destroying the documents, in respect of the areas of operations, falling under the charge of each of them, in terms of this policy.

6. 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.

7. Destruction of Documents

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under any instructions approved by the department head. Destruction of documents as a normal administrative practice will, also, be followed for the records that are duplicate/unimportant/irrelevant.

This applies to both physical and electronic documents.

8. Communication and Dissemination of the Policy

For all new employees, a copy of this policy shall be handed over, as a part of the joining documentation, along with other HR-related policies. For all existing employees and directors, a copy of this policy shall be posted on the intranet and the website of the Company.

9. Amendments

The Board may, subject to the applicable laws, amend any provision or substitute any provision with the new provision, or replace this policy entirely with a new policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

Annexure 1

Documents, whose preservation shall be permanent in nature

S No	Nature of the Documents
01	Registration Certificates
02	Licenses & Statutory Approvals
03	Statutory Registers required under applicable laws
04	Audited financial statements
05	Minutes of Board, Committees and General Meetings
06	Material Agreements/Contracts
07	Orders issued by courts/statutory bodies
08	Investment documents/proofs including certificates etc.
09	Disclosures made under the SEBI Insider and Takeover Regulations and the SEBI (LODR) Regulations, 2015 to the stock exchange from time to time
10	Memorandum and Articles of Association of the Company, as may be amended from time to time
11	Letter of Offer related to public issue, right issue, further issue, buyback offer, etc.
12	Any other document as may be required to maintain permanently in terms of applicable laws, maintained and preserved from time to time

Annexure 2

Documents with preservation period of not less than eight years, after completion of the relevant transactions

S. No	Nature of Documents
01	Books of Accounts
02	Annual Returns
03	Personnel Documents
04	Insurance Policies/ Claims under various policies
05	Correspondences with Departments/shareholders
06	Non-Statutory Registers/Documents
07	Films, Videos, CDs, DVDs, tapes etc.
08	Any other document as may be required to maintain in terms of applicable laws, maintained and preserved from time to time

This policy was adopted by the Board of Directors, in their meeting held on 27 July 2020.
