



**POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL OF
DOCUMENTS & RECORDS**

Texmaco Rail & Engineering Limited
CIN: L29261WB1998PLC087404
Registered Office: Belgharia, Kolkata – 700056,
West Bengal, India
Ph- +91 33 2569 1500
Email- texrail_cs@texmaco.in
Website- www.texmaco.in

POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL OF DOCUMENTS & RECORDS

1. Objective

The objective of this Policy is to lay down the principles for the preservation of documents and records of the Company.

2. Regulatory Framework

- i. The Securities and Exchange Board of India has on September 2, 2015 notified the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Regulations”) which shall come into effect on December 1, 2015.
- ii. Regulation 9 of the SEBI Regulations requires listed entities to have a Policy on Preservation of documents approved by its Board of Directors, classifying the documents in at-least two categories, which are as follows:
 - 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.

Accordingly, this policy is framed as per the requirements of the SEBI Regulations.

3. Definitions

- a. **“Act”** means the Companies Act, 2013 and the rules made there under, as amended from time to time.
- b. **“Archival”** means accumulation/storage of historical records on server/network or at a physical place.
- c. **“Board”** mean the Board of Directors (including the Board committees) of the Company, as may be re-constituted from time to time.
- d. **“Company”** means Texmaco Rail & Engineering Limited.
- e. **“Document”** as per section 2(36) of the Companies Act, 2013, includes all summons, notices, requisitions, orders, declarations, forms and registers, etc., whether issued or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form.
- f. **“Listing Regulations”** shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the Circulars issued thereunder, including any statutory modifications or re-enactments thereof for time being in force.

- g. **“Electronic Form”** with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, micro film, computer generated micro fiche or similar device, space on electronic cloud, or any other form of storage and retrieval device, whether the same is in possession or control of the Company or otherwise the Company has control over accessed to it.
- h. **“Records”** means documentary or electronic evidence of past events or transactions.

All other words and expressions used but not defined in this policy but defined in the Act, the SEBI Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and/ or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

4. Preservation of Documents & Records

The following documents required to be prepared and maintained under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 shall be preserved for such period as mentioned against each item in the table.

Annexure 1 of this policy contain the details of Documents whose preservation shall be permanent in nature, subject to the modifications, amendments, additions or deletions or any changes made therein from time to time. Provided that the Company shall also preserve all such modifications, amendments, additions or deletions in the Documents permanently.

Annexure 2 of this policy contain the details of documents whose preservation shall be shall be temporary in nature and shall be maintained in the following manner:

- All such documents having preservation period of 8 (eight) years or period as per applicable laws, shall be preserved for such period as prescribed under the applicable laws but not less than 8 (eight) years.
- All other documents for which the period of preservation is not prescribed under any laws shall be preserved for a minimum period of 8 (eight) years or any such specific period as the Company deems necessary, as may be mentioned against each item.

5. Mode of Preservation

Records/documents may be preserved either physically or in electronic form as permitted under the Companies Act, 2013 or any other statute. The preservation location will be the concerned department. If the location is other than the concerned department, the same should be documented and kept in a file for reference purpose in the respective department. In case of critical documents which need to be preserved for very long periods or permanently, the same shall be preserved in secure cabinets.

6. Documents to be made available on the website of the company as required by the companies act, 2013 and the listing regulations

As required under the Listing Regulations, the Company shall maintain a functional website containing –

- the basic information about the Company,
- all Information and/or documents as specified in the applicable provisions of the Act,
- all Information and/or documents as specified in Regulation 46 (2) of the Listing Regulations,
- all Information and/or documents as mentioned in Regulation 30 of the Listing Regulations on Material Events,
- all other Information and/or documents as required under the Listing Regulations.

The Company shall update any change in the content of its website within two working days from the date of such change in content.

Information and/ or Documents that need to be made available under Regulation 30 of the Listing Regulations shall be made available on the website simultaneously with disclosure to Stock Exchanges.

The information and/or documents uploaded on the website shall be available for the current financial year and for the preceding five financial years.

Information and/ or Documents shall be arranged under proper heads and sub heads in such a manner that they can easily be located/ searched by the viewers, viz.

- The information and/or documents may be arranged financial year-wise with further segregation into the four quarters of the financial year.
- All policies etc. or the information/ documents of a general nature can be clubbed together at one place.

7. Archival of Documents

Documents maintained/preserved by the Company, as mentioned in the above paras, shall be maintained/ preserved in the following manner:

A. Documents maintained in physical form:

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

B. Documents maintained in electronic form:

1. All documents pertaining to the current financial year and for the preceding financial year shall be maintained on server, and backup be maintained on scheduled time and day. The documents shall be maintained in such a manner that their retrieval is easy and quick.

2. Back up of all documents pertaining to the period prior to the 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 should be also maintained in such a manner that their retrieval is easy and quick.

After the expiry of time mentioned hereinabove, the information and/or document shall be removed from the website of the Company and shall be preserved in accordance with the Listing regulations.

8. Disposal of registers/documents

The registers/documents mentioned above may be destroyed in accordance with the provisions contained in the Act and the Listing Regulations after approval of the Board and in the presence of the Company Secretary and the Chief Financial Officer.

The Board shall review, at least once in every three years, the list of documents that may be destroyed.

The Company shall maintain a Register of Records and Documents Destroyed, containing the particulars of the documents destroyed, the year to which it pertains, mode of destruction etc., each entry in this register shall be verified by the Company Secretary and countersigned by the CFO.

The concerned employee shall be responsible for taking in to account the potential impact on preservation/destruction of the documents in their work area and their decision to retain/preserve/destroy documents pertaining to their area of work.

9. Exclusion

Documents/records in respect of which any investigation/enquiry is pending, or in respect of which any legal proceeding is pending, or which is part of any legal dispute, are not covered under this policy.

10. Amendment

The Company reserves its right to amend or modify this policy in whole or in part, at any time without assigning its reason whatsoever.

11. Review

The policy has been approved by the Board of Directors of the Company. The Board, however, may review this policy as and when it deems appropriate. This policy is being formulated keeping in mind the applicable laws, rules, regulations and standards in India. If there is an amendment in such laws, rules, regulations and standards, allowing standards, then this Policy shall be deemed to have been amended to the extent of such amendment. Also, if due to subsequent amendment in the laws, this Policy or any part hereof becomes inconsistent with the law, the provisions of law shall prevail and this Policy shall be deemed to be amended to that extent.

Documents whose preservation shall be permanent in nature

1. Registration Certificate & Incorporation documents.
2. Memorandum and Articles of Association of the Company.
3. Affidavit from the subscribers to the memorandum and from person named as the first directors.
4. Statutory Registers required under applicable laws.
5. Audited financial statements.
6. Minutes of Board/General/Committee Meetings.
7. Material Agreement/Contract.
8. Order issued by Courts/Statutory Bodies.
9. Any other documents as may be require to maintain permanently in terms of applicable law(s), maintained and preserved from time to time.

ANNEXURE 2

Documents with preservation period of not less than eight years after completion of relevant transaction

1. Books of Accounts, Balance Sheet and Profit & Loss Statement.
2. Annual Return(s).
3. Attendance Register of Meetings of the Board and Committees & General Meetings.
4. Details / statement of unclaimed dividend
5. Insurance Policies/Claims under various
6. All notices pertaining to disclosure of interest of directors
7. Correspondence with Department/Shareholders
8. Non-Statutory Registers/Documents
9. Certificates surrendered to a Company
10. Instrument creating a charge or modification
11. Any other documents as may be require to maintain permanently in terms of applicable law(s), maintained and preserved from time to time

Document History -

Sn	Version	Date of Updation	Company Secretary
1	1/2025-26	09-02-2026	Sandeep Kumar Sultania