



DOCUMENT/RECORDS PRESERVATION AND  
ARCHIVAL POLICY  
OF  
LEAP INDIA LIMITED



## DEFINITIONS AND INTERPRETATION

### 1. Definitions

**“Applicable Laws”** shall mean all applicable laws, statutes, enactments, acts of central or state legislature, ordinances, rules, regulations, notifications, guidelines, directions, directives, policies, circulars, decisions and any other pronouncements issued in accordance with the Companies Act, SEBI Act, Listing Regulations or any other law applicable to the jurisdiction of India by any central, state, local, or other governmental, administrative or regulatory authority exercising executive, legislative, judicial, regulatory or administrative functions, including but not limited to RBI and Ministry of Corporate Affairs.

**“Board”** shall mean board of directors of the Company as constituted from time to time.

**“Companies Act”** shall mean the Companies Act, 2013, and rules and regulations issued thereunder, as amended from time to time.

**“Company”** shall mean LEAP India Limited.

**“Company Secretary and Compliance Officer”** shall mean the company secretary and compliance officer appointed by the Board.

**“Document/s”** includes all papers, documents, agreements, filings, forms, memos, correspondences, records, files, books, etc., of the Company, whether in physical or electronic forms.

**“Listing Regulations”** shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

**“Policy”** means this policy on archival of the disclosures made on the Company’s website of all information and events communicated to Stock Exchanges.

**“Policy for Determination of Materiality of Events and Information”** shall mean the policy for determination of materiality of events and information formulated pursuant to Regulation 30 of the Listing Regulations, and approved by the Board on August 22, 2025

**“RBI”** shall mean the Reserve Bank of India.

**“SEBI Act”** shall mean the Securities and Exchange Board of India Act, 1992, as amended from time to time.

**“Stock Exchanges”** means the National Stock Exchange of India Limited and the BSE Limited.



## 2. Interpretation

Unless defined expressly herein, all capitalized terms used in this Policy shall have the meanings assigned to them under the Companies Act, SEBI Act and rules and regulations thereunder.

## INTRODUCTION

### 3. Background

In accordance with Regulations 9 and 30(8) of the Listing Regulations, the Company is required to formulate a policy on archival and preservation of documents, and disclose such policy on the website of the Company.

### 4. Objectives

4.1 The Listing Regulations require the Company to have a policy for preservation of documents approved by its Board, classifying them in at least two categories as follows: (a) Documents whose preservation shall be permanent in nature; (b) Documents with a preservation period of not less than 8 (eight) years after completion of the relevant transactions. Provided that the Company may keep the documents specified under (a) and (b) above in electronic mode.

Apart from the above there may be routine records that do not require long term retention and are required to be preserved only for current periods as also records which are required to be preserved for a period lesser than eight (8) years. This Policy does not endeavour to cover these documents.

4.2 The purpose of this Policy is to create and ensure a mechanism for preservation of documents and archiving of the disclosures made on the website of the Company for information and events communicated to the Stock Exchanges under Regulations 9, 30, 46 of the Listing Regulations and in line with the Company's Policy for Determination of Materiality of Events and Information or Applicable Law. The objective of this Policy is to determine the period for maintenance, preservation and disposal of physical and electronic Documents and records of the Company.

4.3 The application of this Policy shall be in addition to, and not in derogation of, the rules prescribed under Applicable Laws, to the extent that they apply to the Company, for the preservation and/or destruction of records. Wherever the period of preservation recommended under this Policy, and the period of preservation prescribed under the other Applicable Laws, including the Listing Regulations and/ or the Companies Act is conflicting, the higher period shall be considered for preservation.

## 5. Preservation of Documents and Modes of Preservation

### Preservation of Documents

5.1 All those documents which are required to be preserved permanently in accordance with the provisions of the Companies Act and other Applicable Laws shall be preserved permanently.

5.2 All those documents which are required to be preserved in accordance with the provisions of the Companies Act and other Applicable Laws or if any documents are required to be preserved as per the decision of the functional heads of the Company, for a period of not less than 8 (eight) years after completion of the relevant transactions, shall be preserved accordingly.

5.3 All those documents which are required to be preserved in accordance with the provisions of the Companies Act and other Applicable Laws, as may be applicable to the Company from time to time, for a period other than as mentioned in Clause 6.1 and Clause 6.2 of this Policy above shall be preserved accordingly.

5.4 Documents that bear special consideration and minimum retention period are identified below:

#### a) Documents as per the Companies Act, 2013 (the Act) and SEBI Regulations

The Company shall maintain all the statutory Documents as per the applicable provisions of the Act read with the rules made thereunder. Further, the Company shall maintain all the records as per the Listing Regulations for not less than eight (8) years.

Documents pertaining to minutes of meetings of board of directors, committees of the board and shareholders, financial statements, audit reports and all statutory registers / records, as prescribed under applicable laws and rules shall be preserved for such period as provided in the respective laws and regulations. Any Document where preservation period is not prescribed under any applicable laws shall be preserved for a period of not less than eight (8) years.

#### b) Taxation Documents

Taxation documents include, but not limited to documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeals preferred against any claim made by the relevant tax authorities. Tax documents shall be maintained for a period of not less than eight (8) years or for a period of not less than eight (8) years after a final order has been received with respect to any matter, as the case may be.

#### c) Employment /Personnel Record

The Company is required to keep records or Documents relating to recruitment, employment and personnel information, action taken by or against any employee, complaints by or against any employee. These Documents relating to employment or personnel information shall be retained for a period of not less than eight (8) years.



**d) Press Releases**

Press Release shall include, but shall not be limited to, any intimation given to the press regarding financial results, profits, meetings of the Board, general meetings, and overall performance of the Company. The Company shall retain all documents relating to Press Releases not less than eight (8) years.

**e) Legal Documents**

Legal Documents shall include, but shall not be limited to contracts, agreements, legal opinions, pleadings, orders passed by any court or tribunal, judgments, interim orders, documents relating to cases pending in any court or tribunal or any other authority empowered to give a decision on any matter, awards, documents relating to property matters.

A contract shall be preserved for a period of not less than eight (8) years or for not less than eight (8) years after the expiry of the term of the contract, whichever is longer.

Documents relating to any property owned by the Company shall be preserved perpetually. Other property Documents shall be preserved for a period of not less than eight (8) years or for a period of eight (8) years after the rights and obligations in relation to such property cease to exist, whichever is longer.

Orders passed by any court or tribunal or any authority or judgment, which are final in nature and cannot be superseded shall be preserved permanently. Interim orders shall be preserved till a final order is received or for a period of not less than eight (8) years, whichever is longer.

Pleadings shall be preserved for a period of eight (8) years or till the subject matter is disposed of, whichever is longer.

**f) Intellectual Property Rights Documents and Licenses**

Intellectual property Rights documents shall include, but not be limited to copyrights, trademarks, patents, and industrial designs. Intellectual property rights documents that are owned by the Company shall be preserved by the Company permanently.

Licenses obtained by the Company shall be preserved till the validity of the License and for a period of not less than eight (8) years thereafter, whichever is longer. Licenses that are required to be preserved for longer period shall be decided on case to case basis.

## Documents Maintenance and Storage

5.5 The Documents may be preserved either in physical form or electronic form. The relevant head of departments of the Company who is/are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents (authorized person). The preservation of Documents should be in such a manner to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents. The preserved Documents must be accessible at all reasonable times. Access may be controlled by the authorized person for preservation, so as to ensure the integrity and confidentiality of the Documents and prohibit unauthorized access. Provided Directors of the Company shall be entitled to access any archived information, without tampering such information.

## Disposal of Records

5.6 The destruction and disposal of Documents shall be done in compliance with the provisions prescribed under the applicable laws and keeping in view this Policy of the Company. All the Documents containing information of a confidential or sensitive nature on paper, card, or electronic media must be securely destroyed when it is no longer required.

## Hold On record destruction and deletion

5.7 If a lawsuit or other proceeding involving the Company is reasonably foreseeable, all destruction of any possibly relevant documents, including e-mail, must cease immediately. Documents relating to the lawsuit or potential legal issue will then be retained and organized under the supervision of the General Counsel's Office.

## Electronic Documents including emails

5.8 All electronic communication systems as well as all communications and information, transmitted, received, or contained on the Company's information systems are the property of the Company. Such communication and information shall be preserved in accordance with this Policy.

## ARCHIVAL POLICY

### 6. Archival Policy

- 7.1. All the relevant disclosures of information and events communicated to the Stock Exchanges under Regulation 30 of the Listing Regulations will be hosted on the website of the Company under the section entitled "*Investor Relations*", either (i) for a period of five years; or (ii) in case a document or information is required to be hosted for a longer period as per Applicable Law, then the document or information shall be archived for such period as may be prescribed under the Applicable Law. After completion of the period prescribed under (i) or (ii) above, as may be applicable, the information and events shall be archived by the Company thereafter for a period of five years.
- 7.2. Subsequently, anyone intending to review the archived information and events communicated to the Stock Exchanges may write to the Company Secretary and Compliance Officer of the Company.
- 7.3. The Board is, subject to Applicable Laws, entitled to amend, suspend or rescind this Policy at any time. Any difficulties or ambiguities in the Policy will be resolved by the Board in line with the broad intent of the Policy. The Board may also establish further rules and procedures, from time to time, to give effect to the intent of this Policy.
- 7.4. In the event of any conflict between the provisions of this Policy and of any relevant Applicable Law, such Applicable Law in force, from time to time, shall prevail over this Policy.
- 7.5. This Policy shall also be disclosed on the website of the Company.