

## **VUB ENGINEERING LIMITED\***

### **POLICY FOR ARCHIVAL OF WEBSITE DISCLOSURES AND PRESERVATION OF DOCUMENTS/DOCUMENT RETENTION.**

Formulated on: June 24, 2025

*\* VUB ENGINEERING LIMITED, formerly known as V U B ENGINEERING LIMITED.*

*\*\*The Board of Directors of the Company at its Meeting held on June 24, 2025 approved the policy and the same shall come into force from the date of listing of the securities of the Company on recognized stock exchanges.*

## **1. Introduction**

Preservation of Documents and Archival Policy (hereinafter referred to as the “**Policy**”) is to promote best practice in management of records in order to protect the interest of VUB Engineering Limited and its subsidiaries (hereinafter referred to as the “**Company**”) by ensuring there exists a consistent and orderly maintenance and retention of adequate, unaltered and accurate records for the stipulated period of time and to satisfy statutory, business and operational requirements.

This Policy also aims to address the requirements of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

## **2. Effective date**

This Policy shall be effective from the date of listing of the securities of the Company on recognized stock exchanges.

## **3. Applicability**

This Policy applies to all physical and electronic records generated/maintained in the course of Company’s operations, both original documents and reproductions. Every employee of the Company and other person(s) who are dealing with Company’s records in any manner should comply with this Policy.

## **4. General Principles**

- I. The schedule of records should be divided into following categories:
  - a. Permanent preservation;
  - b. Preservation for not less than 8 years; and
  - c. Other records for a period of less than 8 years.
- II. Correspondence or memoranda that do not pertain to documents having a prescribed retention period should be discarded as under:
  - a. Routine matters having no monetary consequences should be discarded within two years. Some examples include:
    - i. Routine letters and notes that require no acknowledgment or follow-up, such as note of appreciation, congratulations, etc.
    - ii. Letters of general inquiry and replies etc.

- b. Non-routine matters having significant lasting consequences should generally be retained permanently.
- III. Records that support a particular project to be retained as long as the project file is retained.
- IV. To manage the documents, each department may have its own procedures covering retention, disposal, storage and retrieval of records. However, the criteria specified in clause 5, 6 and 7 of this Policy should be followed.
- V. An indicative List of Documents that can be covered under this Policy is mentioned in **Annexure A** and a schedule to identify the period for maintenance of a document is required to be maintained in **Annexure B** to this Policy.

## **5. Suspension of Record Disposal in the Event of Litigation or Claim**

In the event of any litigation, claim, audit or investigation, the Department which receives such information regarding litigation, claim, audit or investigation shall, through written communication, inform the Head Legal and concerned Head of Department of the function. Disposal of such documents shall be suspended until the Head Legal in consultation with the Head of the Department of that function determines the disposal of such records.

The decision of the Head Legal will supersede any previous destruction schedule for such records.

## **6. Archival of Documents**

Records should be stored in conditions that are clean and secure, with low risk of damage from fire, water, dampness, mould, insects and rodents. Records in non-paper formats such as photographs, maps or computer disks require specialised storage conditions and handling process that take account of their specific physical and chemical properties. Irrespective of the format, records of continuing value require higher quality storage, handling and preservation for the required period.

## **7. Disposal and Destruction of Records**

### **Statutory Records**

- Statutory records shall be destroyed only with the joint written approval of the Head of Department of respective function and the Head Legal and subject to compliance with General Principles of this Policy and relevant laws relating to such records.

### **Non-Statutory Records**

- Non-Statutory records shall be destroyed with written approval of the Head of Department of respective function and subject to compliance with General Principles of this Policy.

## **8. Manner of Disposal and Destruction**

### **➤ Destruction of paper records**

Paper records must be destroyed by shredding, cutting, crushing, burning or by other physical means.

### **➤ Destruction of magnetic media**

Records stored on magnetic media such as floppy disks must be destroyed by reformatting at least once. Deleting files from magnetic media is not sufficient to ensure the destruction of the records.

### **➤ Destruction of optical media**

Records held on optical media such as rewritable disks must be destroyed by shredding, cutting, crushing or other physical means.

## **9. Maintenance of Register for Destruction of Records**

- Each Department shall maintain Register of Destruction of Records which shall contain atleast following:
  - Name of the Document(s);
  - Statutory time period for which Document(s) should be retained;
  - Time period for which Document(s) were retained;
  - Reference of written approval for Destruction;
  - Date of Destruction;
  - Mode of Destruction;
  - Relevant law governing such destruction, if any; and
  - Signature of the Head of Department
- The Register of Destruction of Records shall be maintained by Head of Department of each function permanently.

## **10. Responsibility**

- Ultimate responsibility for compliance with this Policy shall lie with The Head of Department (HOD) of each function.

- The HOD of each function is responsible for the selection of records relating to his Department, preparation of schedule for retention of records, and orderly destruction of these records.
- The HOD shall also be responsible for maintaining the archives and Register of Destruction of Records of the Company.
- The HOD must ensure that his staff is adequately trained and is aware of the key principles of this Policy.
- Within each department a specific person, identified by The HOD should be responsible for managing the consistent implementation of this Policy. He / She shall also be responsible for Records inherited from predecessors in their role.
- The Head of Secretarial Department is responsible for drawing up guidance for good records management practice and procedures.

#### **11. Disciplinary Action**

Compliance with this Policy and related procedures is mandatory. Where permitted by law, any employee found to have violated this Policy may be subject to disciplinary action, as determined by the President - Human Resources.

#### **12. Review of the Policy**

The Policy will be reviewed by the Company as and when required.

#### **13. Archival Policy**

Pursuant to Regulation 30(8) of SEBI LODR all events and information which has been disclosed to stock exchange(s) under Regulation 30 are required to be disclosed on the website of the Company i.e. [www.vub.co.in](http://www.vub.co.in) and shall be retained on the website for a minimum period of 5 years from the date of such event or transaction and thereafter, as per policy.

## **Annexure A**

Documents may be related to following:

1. Accounting and Finance
2. Share Application Forms for Allottees
3. Share Accounting Records
4. Board and General Minutes Books
5. Debenture Application and Allotment Records
6. Directors Appointment Records
7. Directors resignation Records
8. Company Incorporation Documents
9. All Public and Private Issue of Shares and Securities Documents
10. Acceptance of Deposits Records
11. All Registration and satisfaction of Charges Records
12. All Application to Department of Company Affairs / Ministry of Corporate Affairs Records
13. Payment of Dividend Records including paid instruments
14. Annual Reports and Annual Returns
15. Board Meeting Records
16. Schemes of compromise, arrangements and amalgamation Records
17. Buy-Back of shares Records
18. Reduction of Capital Records
19. Take-Over Code Records
20. Insider Trading Regulations Records
21. Listing Agreement / Listing Obligation Records
22. ESOP Records
23. SEBI correspondence Records
24. Share Litigation Records
25. Issue of Bonus Shares / Rights Shares Records
26. FEMA / FERA Records
27. Statutory Audit Certificates / Cost Audit Certificates & Secretarial Audit Certificates
28. Compliance certificates of Units / Company/Companies
29. Legal and Commercial Contracts
30. Manufacturing of each unit Records
31. Correspondence and Internal Memoranda
32. Electronic Documents
33. Insurance Records
34. Legal Files and Papers
35. Miscellaneous
36. Payroll Documents
37. Pension Documents
38. HR Records
39. Property Records
40. Income Tax and Indirect Tax Records

## **Annexure B**

### **A. DOCUMENTS WHICH ARE TO BE PRESERVED PERMANENTLY:**

1. Incorporation Documents
2. The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company
3. Minutes of General Meetings, Board Meetings and various Committee Meetings
4. Register of Members
5. Any other record as may be decided by any KMP (as per Companies Act 2013) or the Board of Directors of the Company from time to time;

### **B. DOCUMENTS TO BE PRESERVED FOR NOT LESS THAN 8 YEARS**

#### **A. Companies Act, 2013**

1. Register of Buy-Back of securities from the date of completion of BuyBack
2. Notices and Notes to agenda of the Board, Committees of the Board, General Meetings and Postal Ballot
3. Notices pertaining to disclosure of Interest by the Directors
4. Annual Returns with annexures
5. Register of Charges
6. Register of Debentures
7. Books of Accounts including vouchers and bills
8. Register of transfer and transmission of shares
9. Register of renewed and duplicate certificates
10. Documents relating to appointment of Managerial Personnel
11. Dividend reconciliation statement till the time the dividend is transferred to Investor Education Protection Fund (IEPF)
12. Scrutinizers Report on AGM and Postal Ballot

#### **B. SEBI LODR**

1. All reports filed with the Stock Exchange from time to time
2. Disclosures of various events and press releases
3. Intimations of Board Meetings