

POLICY FOR PRESERVATION OF DOCUMENTS

1. PREAMBLE:

As per the requirements of Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, every listed company shall have a Policy for Preservation of Documents maintained by the Company either in Physical Mode or Electronic Mode.

Considering the above requirements, the Board of Directors of Fonebox Retail Limited at its meeting held on 05th September, 2023 has formulated, approved and adopted the Policy for Preservation of documents and shall be effective from 05th September, 2023. This Policy shall be uploaded on the Company's website www.fonebook.in.

2. DEFINITIONS AND INTERPRETATION:

- i. **"Act"** means the Companies Act, 2013 read with the rules framed thereunder (including any modification(s) / amendment(s) / re-enactment(s) thereof);
- ii. **"Board of Directors" or "Board"** means the Board of Directors of the Company;
- iii. **"Company"** means Fonebox Retail Limited;
- iv. **"Documents"** includes summons, notice, agenda, notes on agenda, minutes, requisition, order, declaration, form, register, statement, agreement etc., whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form or any other records which the Company is required to maintained under any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India and the Ministry of Corporate Affairs;
"Electronic Form" means any electronic device such as Computer, Laptop, Compact Disc, Floppy Disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over access to it.
- v. **"Maintenance"** means keeping Documents, either physically or in electronic form;
- vi. **"Policy" or "This Policy"** means Policy for Preservation of Documents.
- vii. **"Preservation"** means to keep the documents in good order and to prevent from being altered, damaged or destroyed.
- viii. **"Regulations" or "Listing Regulations"** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto.
- ix. **"Stock Exchange"** means National Stock Exchange of India Limited, where the equity shares of the Company are listed;

Words and expressions used and not defined in this Policy shall have the same meanings respectively assigned to them in the Act and/or Regulations, as amended from time to time.

3. APPLICABILITY OF THIS POLICY:

This Policy is applicable to all the documents and records connected with the business and operations of the Company including but not limited to;

- i. typed, written or printed copies of documents,
- ii. electronic documents (e.g., pdf file, word files, excel files, emails etc.);
- iii. audit and/or video or digital images;
- iv. electronically stored information on servers;
- v. other kind of records connected with the business and operations of the Company.

4. OBJECTIVES OF THIS POLICY:

The purpose of this Policy is to ensure that the Company maintains and preserves the documents in complete and accurate manner and in accordance with the requirements of the applicable law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India and the Ministry of Corporate Affairs from time to time and also to ensure that the documents which are no longer required by the Company are to be discarded at proper time as the Board may deem appropriate after complying with necessary procedures.

The objectives of this Policy also includes:

- i. To identify and classify the documents of the Company which are required to be preserved permanently;
- ii. To identify and classify the documents of the Company which are required to be preserved for 8 years after completion of the relevant transactions;
- iii. After completion of 8 years, for the documents which are required to be preserved for 8 years, may be disposed-off as per the guidelines of this Policy or as decided by the Board of Directors of the Company.

5. GUIDELINES OF THIS POLICY:

As per the requirements of Regulation 9 of the 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 as follows:-

- a) Documents whose preservation shall be permanent in nature;
- b) Documents with preservation period of not less than eight years after completion of

the relevant transactions:

Further, as per Regulation 30(8) of the Listing Regulations, the listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under Regulation 30 of Listing Regulations and such disclosures shall be hosted on the website of the listed entity for a minimum period of 5 years and thereafter as per the Archival Policy of the listed entity as disclosed on its website.

The Companies Act, 2013 and Rules made thereunder also prescribed certain documents which must be preserved either permanently or up to a certain prescribed time.

Considering the above statutory requirements, the Board of Directors of the Company has framed and adopted the Policy for Preservation of Documents.

6. MODE OF PRESERVATION OF DOCUMENTS:

The preservation of documents may be in physical mode or electronic mode. The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which threatens the content, authenticity, utility or accessibility of the documents. The preserved documents must be accessible at all reasonable times.

The respective Departmental Heads / Concerned Officer of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of operations or activities falling under the charge of respective Departmental Heads / Concerned Officer of the Company in terms of this Policy.

Those documents which are not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective statues, acts, rules, guidelines and regulations as applicable.

7. PRESERVATION OF DOCUMENTS:

An indicative list of the Documents and the time-frame of their preservation is provided hereunder in two separate categories:

A.) <u>DOCUMENTS WHICH ARE REQUIRED TO BE MAINTAINED PERMANENTLY:</u>	
1.	Annual Reports containing Notice, Directors' Report and Financial Statements;
2.	Annual Returns and Attachment filed with Registrar of Companies;
3.	Agreements with Registrar and Share Transfer Agent and Depositories;
4.	Documents relating to Incorporation and matter incidental thereto including Memorandum of Association and Articles of Association of the Company;

5.	Minutes of General Meetings, Board Meetings and various Committee Meetings;
6.	Resolutions passed by Postal Ballot;
7.	Register of Members along with Index;
8.	Foreign Register of Members, if any;
9.	Register of Loans, Guarantee, Security and Acquisition made by the Company;
10.	Register of Investments not held in its own name by the Company, if any;
11.	Register of Contracts with related party and Contracts and Bodies etc. in which directors are interested;
12.	Register of Charges;
13.	Registers of Renewed and Duplicate Share Certificates;
14.	Register of Directors and KMPs;
15.	Disclosures made under the SEBI (Substantial Acquisition of Shares and Takeovers) Code, 2011 and SEBI (Prohibition of Insider Trading) Regulations, 2015 and Listing Regulations;
16.	Structured Digital Database as maintained under SEBI (Prohibition of Insider Trading) Regulations, 2015;
17.	Intellectual Property Rights Documents which shall include but shall not be limited to Copyrights, Trademarks, Patents and Industrial Designs;

B.) DOCUMENTS WHICH ARE TO BE MAINTAINED FOR EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTIONS:	
1.	Books of Account together with the vouchers relevant to any entry in such books of account;
2.	Disclosure of Interest received from the Directors of the Company in the manner prescribed;
3.	Attendance Registers, Notices, Agenda, Notes on Agenda and other related papers of General Meetings, Board Meetings and various Committee Meetings;
4.	Instruments creating a Charge or modifying a Charge, if any;
5.	Register of Proxies along with Proxies received;
6.	Letter Of Offer related to Public Issue, Right issue, Bonus Issue, Buyback, etc.;
7.	Register of deposits accepted or renewed, if any;
8.	Register of Shares or Securities brought back;
9.	Register of Debenture holders (including Foreign Register of Debenture) or register for any other Securities issued by the Company along with Index;
10.	Tax Records including, but not limited to documents related to tax assessment, tax filings, tax returns, appeal preferred against any claim made by the relevant tax authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final order has been received with respect to any matter which was preferred for appeal, as the case may be;
11.	Employee records;

12.	Press Releases;
13.	Legal documents including but not limited to Contracts, Legal Opinions, Pleadings, Orders passed by Court or Tribunals, Judgments, Interim Orders, documents pertaining to property, etc.;

8. DISPOSAL AND DESTRUCTION OF RECORDS, BOTH PHYSICAL AND ELECTRONIC:

After the expiry of the statutory retention period, the preserved documents, both physical and electronic, may be destroyed in the following manner:

- i. Recycle the non-confidential papers;
- ii. Shred or otherwise render the unreadable confidential paper; or
- iii. Delete or destroy electronically stored data; or
- iv. Any other manner as the Board may deem fit and proper.

A Register of the Documents disposed/destroyed shall also be maintained containing the brief particulars of the documents destroyed/destroyed, date of disposal/destruction, Name & Signature of the Person under whose supervision the documents destroyed/destroyed and the mode of destruction. The entries in the Register shall be authenticated by any of the Executive Directors or the Company Secretary & Compliance Officer of the Company.

9. AMENDMENTS / ALTERATIONS / MODIFICATIONS:

This Policy may be amended / altered / modified, as may deem fit and proper by the Board of Directors of the Company from time to time. Any subsequent amendments / modifications in the SEBI Listing Regulations / the Companies Act, 2013 in this regard, shall automatically apply to this Policy.
