



POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY

**Adopted by the Board of Directors of Digitide Solutions Limited at its meeting held
on 1 April 2025**

Part A

1. Introduction and Objective

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") mandates all listed entities to have a policy for preservations of documents, approved by its Board of Directors.

Further, Sections 88, 92, 128 and other applicable Sections of the Companies Act, 2013 ('Act') read with the Companies (Management and Administration) Rules, 2014 ('Rules') requires every company limited by shares to preserve and maintain documents and records specified under the Act and Rules for a period specified thereunder.

Digitide Solutions Limited ("Digitide" or "Company"), is obligated to frame a policy for preservation of documents in terms of the aforesaid Listing Regulations and the Companies Act, 2013, classifying the documents into the following categories:

- (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; and
- (c) other documents which will need to be preserved for such reasonable period as may be decided by the concerned Business/Departmental Head.

Digitide is committed to establish and maintain records and have preservation practices that meet its operational and business needs, legislative & statutory requirements and stakeholder expectations.

Accordingly, this policy document has been prepared in line with aforesaid regulatory requirements/guidelines and seeks to establish a framework for the management, maintenance and orderly disposition of the records of the Company.

This policy shall be known as 'Policy for Preservation of Documents' ("**Policy**").

2. Purpose

The purpose of this policy is to establish the framework needed for effective management of the documents and set principles for Company's approach to preserve them.

Key purposes of this Policy are:

- (i) Retention of records for the periods as mandated by the applicable laws and regulations;
- (ii) Retention of records necessary for business reasons for a reasonable period;
- (iii) Preservation of documents that may need to be retained in specific circumstances, such as litigation and investigation;
- (iv) Preservation of confidential documents; and
- (v) Disposal of documents in a systematic manner when there is no reason to retain or preserve them.

3. Applicability of the Policy

This policy applies to all records created and received by the Company in the conduct of its business and is to be complied with by all employees of the Company.

4. Key elements of the Policy

The Policy has following three key elements:

- (i) Record Keeping
- (ii) Record Media
- (iii) Record Retention

(i) Record Keeping

General principles upon which records of the Company should be preserved are as below:

a. Content

- i. Company's management has sufficient data to monitor, assess and control the risks incurred by the Company;
 - ii. Company's management has sufficient data to monitor, assess and control the performance of the Company;
 - iii. The nature and purpose of each transaction is explained;
 - iv. The Company can comply with all of its statutory, regulatory and contractual obligations.
- b. **Frequency** – Documents to be updated at such frequency as may be required with current information to enable the Company's management make decisions based on current information.

c. Security

- i. Access to confidential data is restricted to authorized individuals.
- ii. Confidentiality obligations of the Company as required under applicable statutes and contracts entered into by the Company will need to be complied with.

d. Durability

- i. Documents shall be preserved for such period as may be required with due care so as to prevent loss, damage or mutilation;
- ii. Back up arrangements are in place for all records held in electronic form or any other records subject to high risk of loss.

e. Accessibility

- i. Documents to be maintained systematically for ready reference;
- ii. Data is available to authorized individuals (including internal and external auditors) on a timely basis;

- iii. Data is available in a format suitable for the purpose for which it is required or can be converted to such format with minimal effort.
- f. **Lag** - initial recording of all transactions is as soon as they take place, to the extent possible.
- g. **Accuracy** - All records shall be materially complete and accurate
- h. **Verification** – Full audit trail (not necessarily paper-based) shall exist for the transactions entered into by the Company.

(ii) Record Media

Records of the Company can be preserved in documentary or in electronic form of media. The determination of mode of media will be based on the following:

- a. Compliance with the statutory / regulatory requirements;
- b. Ensuring security of the record keeping in mind the confidentiality requirements of the information underlying the said record;
- c. Easy access to such records, on requirement;
- d. Physical condition under which the record will be stored;
- e. Appropriate controls over the conversion process from one media to another media; and
- f. Requirement of space to preserve such records.

(iii) Record Retention

a. Retention Schedule

In order to bring uniformity, each department shall

- maintain a retention schedule, broadly in the format attached as *Annexure to this Policy* and
- submit the same to the Compliance Officer.

Such retention schedule shall contain the various types of data / information required to be maintained by the concerned department, period of retention, record media and access restriction. Such retention schedule shall be in addition to, and not in derogation of, the Policy.

In case of any change in the retention schedule then updated copy of the same shall be submitted to the Compliance Officer.

Concerned Business / Departmental Head should maintain appropriate records to control the storage and movement of various records. It should also be ensured that records are not retained beyond their period of usefulness as maintenance of records involves cost.

b. Destruction of Records

Appropriate controls shall be exercised by the concerned departments over the destruction of records upon expiry of the period of retention prescribed in Retention Schedule which *inter alia* include:

- (i) authorization and approval prior to destruction; and

- (ii) a register to record details of the documents destroyed, the date and means of destruction.

5. Record Location

Generally, the documents shall be preserved in the same branch / office where the records were generated / used. In case the location is to be at a different place, prior permission from the Business / Departmental head shall be obtained. The overriding principle is that records continue to be available to the management on a timely basis.

6. Branch Documents

Being in the front line of business activities and customer interface, branches need to ensure an efficient system of record maintenance is in place. Records are generally created during the course of business transactions as evidentiary material and include Vouchers, Ledgers, Registers, Reports, Books, Forms, Files, Correspondence, etc.

7. Third Party Custodian

The Company may engage third party custodians to retain any of the documents subject to this Policy, provided that such third party custodians execute agreements to maintain confidentiality and non-disclosure obligation and shall abide by obligations contained in this Policy.

8. Access

Confidential Documents preserved under this Policy shall be kept secure. Access to such confidential information should be on “need-to-know” basis only.

9. Updation of Policy

The Chairman, Managing Director & CEO or Whole-time Director of the Company will be authorized to amend / modify this Policy or such other related guidance notes of the Company, to be in line with statutory requirements / updates / amendments, from time to time.

10. Interpretation of the provisions of the Policy

All the matters regarding the interpretation of any of the provisions of this Policy shall be referred to the Compliance Officer of the Company. The Compliance Officer, in consultation with the Chairman, Managing Director & CEO and the Whole-time Director convey his decision to the concerned person and that shall be considered as final.

ANNEXURE - 1

I. Documents to be maintained permanently.

S. No.	Description of file / record / document	Contents of file / record / document	Retention period	Record Media	Accessibility
1.	Memorandum & Articles of Association of the Company	MOA & AOA	Permanent	Physical or electronic mode	Open for public inspection
2.	Minutes of General meetings and Postal Ballot	Minutes of General Meetings	Permanent	Physical	-do-
3.	Minutes of Board and Committee meetings	Minutes of Board & Committees	Permanent	Physical	Open for Directors and Auditors
4.	Statutory Registers of Members with Index Foreign Register of Members, if any, Loans, guarantees, security and acquisition made by the Company investments not held in its own name by the Company Contracts with related parties and bodies corporates, in which Directors are interested Charges Renewed and duplicate share certificates. Directors and Key Managerial Personnel Debenture Holders or any other securities issued by the Company	Statutory Registers	Permanent	Physical and electronic	-do-
5.	All forms and returns filed with Registrar of Companies, RBI, Stock Exchanges, SEBI or any other regulator	Filings	Permanent	Physical or electronic mode	Open for Directors and Auditors
6.	Intellectual Property Documents including Copyrights, Trademarks, etc. that are owned by the Company	IPR	Permanent	Soft	-do-

II. Documents to be maintained for 8 financial years.

S. No.	Description of file / record / document	Contents of file / record / document	Retention period	Record Media	Accessibility
1.	Books of account together with vouchers relevant to any entry in such books of account	Accounts	8 years	Physical or electronic mode	Open for inspection to Auditors
2.	Disclosure of interest received from the Directors of the Company	Disclosures by Directors	8 years	Physical or electronic mode	Open for inspection to Auditors
3.	Attendance Registers, Notices, Agenda, Notes on agenda and other related papers of General Meetings, Board Meetings and various Committee meetings	Board Agenda	8 years	Physical or electronic mode	Open for inspection to Auditors
4.	Tax records including, but not limited to documents concerning tax assessments, tax returns, tax filings, proof of deductions, appeals preferred against any claim made by the relevant tax authorities.	Tax records	8 years	Physical or electronic mode	Open for inspection to Auditors
5.	Employment / Personnel Record in case of employees of the Company	HR records	8 years	Physical or electronic mode	Open for inspection to Auditors
6.	Relevant marketing and sales documents & Press Releases	Marcom records	8 years	Physical or electronic mode	Open for inspection to Auditors
7.	Legal documents including but not limited to contracts, legal opinions, pleadings, orders passed by any court or tribunal, judgements, interim orders, documents relating to cases pending in court or tribunal or any other authority empowered to give a decision on any matter, awards, documents relating to property matters.	Legal record	8 years	Physical or electronic mode	Open for inspection to Auditors

Part B

PREFACE

In the present digital world, companies create and store electronic documents and information on their websites. The website is a single domain that consists of different web pages within the domain or sub-domains that convey information about the business carried out by the company.

Digitide's Website is hosted on the domain www.digitide.com

The Website provides reliable information to describe the business and the information hosted on the Website is updated on a regular basis depending on the requirements of the various businesses of the Company. Although web pages are frequently updated, the Company also archives certain types of documents and information to serve as a historical record for the Company.

Content archiving is the process of collecting portions of the website and ensuring that the collection is preserved in an archive and maintain records required for statutory purposes.

Archived data consists of older data that is still important to the organization and may be needed for future reference, as well as documents/information that must be retained for regulatory compliance.

SCOPE AND APPLICABILITY

The Policy applies to such documents/information hosted and visible to the public on the website of Digitide Solutions Limited (hereinafter mentioned as Company) i.e., www.digitide.com and its sub domain [hosting](#) Investor-related data which needs to be archived for statutory purposes.

DATE OF IMPLEMENTATION

The content archiving policy shall come into force from the date of listing. This policy has been issued with the approval of the Board and shall also be posted on the website of the Company.

DOCUMENTS/ INFORMATION WHICH SHALL BE ARCHIVED

Financial Data: The Investor's web pages provide access to financial documents/ information for existing and potential stakeholders which are regulatory in nature, including annual reports and financial results.

Press Releases and News Announcements: The Company's website provides information/ data which is relevant to the media, researchers or investors who seek information on the growth of the company and significant events of the past. This shall also include events or transactions or information which are disclosed by the Company to the Stock Exchanges in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

ARCHIVING MECHANISM

The aforesaid information shall be displayed on the website of the Company for a period of five years from the date of its publication. The aforesaid information which is more than five (5) years old will be archived from the website of the Company and shall be maintained by the Company for a further period of five years using appropriate technology. These archives shall be made available on a written request made to the Compliance Officer of the Company.