



POLICY ON PRESERVATION OF DOCUMENTS

ITWINGS INFOSYSTEM LIMITED
(Formerly known as ITwings Infosystem Private Limited)

- **Version:** 1.0
- **Approved By:** Board of Directors
- **Approval Date:** 07th September 2026
- **Effective Date:** 07th September 2026
- **Review Authority:** Board of Directors
- **Next Review Due:** As and when required or pursuant to any change in applicable law

ITwings Infosystem Limited | CIN No. : U72300UP2013PLC059548
(Formerly Known as Itwings Infosystem Private Limited)

Registered Address :

First Floor, B-20, Block-B, Sector-2, Noida, Gautam Buddha Nagar, Uttar Pradesh - 201301

Corporate Office :

Second Floor, Plot No. H-7, Block-B-1, Mohan Cooperative Industrial Estate, New Delhi - 110044
Tel. : 01141474162 | E-mail : info@itwingsinfosystem.com | Website : www.itwingsinfosystem.com





1. PREAMBLE

Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) requires every listed company to formulate a Policy on Preservation of Company Documents which shall be approved by the Board of Directors.

Accordingly, this policy is made and approved by the Board of Directors in its meeting on 07th September 2026.

2. OBJECTIVE OF THE POLICY

The objective of this Policy is to ensure systematic identification, maintenance, preservation, retrieval and disposal of documents in compliance with applicable laws, to facilitate good corporate governance, regulatory compliance, operational continuity and effective defence of legal proceedings, wherever required. Thus, this policy ("Policy") is framed with an objective of classifying records, registers, returns etc. 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
- for the purpose of such maintenance and preservation as prescribed.

3. DEFINITIONS

Unless repugnant to the meaning or context thereof, the following expressions, wherever used in this Code, shall have the meaning assigned to them below:

- i. **"Books of Accounts"** as defined in Section 2(13) of the Act.
- ii. **"Company"** means ITwings Infosystem Limited.
- iii. **"Documents"** shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.
- iv. **"Maintenance"** means keeping documents, either physically or in Electronic Form
- v. **"Policy"** means this Policy on Preservation of Company Documents.
- vi. **"SEBI Listing Regulations"** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto.
- vii. **"Electronic Form"** shall have the meaning assigned to it under the Companies Act, 2013 and the Information Technology Act, 2000.



4. **PRESERVATION OF DOCUMENTS**

The Documents shall be preserved under following two categories:

(i) **PERMANENT NATURE:**

The documents of a **permanent nature** which is given in Annexure 1 shall be maintained and preserved permanently by ITwings Infosystem Limited ("the Company") subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

(ii) **SPECIFIED PERIOD**

The documents to be maintained and preserved for a specified time period after completion of the relevant transactions which is given in Annexure 2 which shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

Without prejudice to the foregoing, the Books of Account of the Company shall be maintained and preserved in accordance with the provisions of Section 128 of the Companies Act, 2013 and the rules made thereunder, for a period of not less than eight financial years immediately preceding the current financial year or such longer period as may be required under the Companies Act, 2013 or as may be directed by any statutory authority, court, tribunal or other competent authority. Where the Books of Account are maintained in electronic form, the Company shall ensure that such records remain accessible in India, are capable of being retrieved in a legible form, and are supported by adequate and regular backups. In case such electronic records are maintained using the services of a third-party service provider, the Company shall intimate the Registrar of Companies on an annual basis about the name, address and other details of such service provider, in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder.

The Company shall ensure that all documents preserved under this Policy, whether in physical or electronic form, are maintained in a secure manner with appropriate safeguards to prevent unauthorised access, alteration, destruction or loss. Electronic records shall be subject to adequate backup, access controls and integrity checks, and physical records shall be stored in a secure and controlled environment. Access to such documents shall be restricted to authorised personnel only, in accordance with the roles and responsibilities defined by the Company from time to time.



In the event the Company is served with any notice for documents from any of the statutory authorities or any litigation is commenced by or against the Company, then the disposal of documents which are subject matter of such notice or litigation shall be suspended until such time the matter is settled, resolved or disposed off. The relevant authorised person shall be responsible for informing all relevant employees of the Company about suspension of further disposal of documents.

The respective Functional/ Departmental heads of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of functions falling under the charge of each of them, in terms of this Policy. They shall also designate an authorised person who shall ensure compliance of this Policy.

5. DESTRUCTION OF DOCUMENTS

The documents specified in Annexure 2 which are not required to be maintained and preserved permanently, may be destroyed after the expiry of the specified retention period in such mode and manner as specified and approved by the Functional/ Departmental Heads. This applies to both physical & electronic documents.

Notwithstanding anything contained in this Policy, where the Company is involved in any litigation, investigation, inspection, inquiry or regulatory proceeding, destruction of relevant documents shall be suspended until such proceedings are finally concluded or until otherwise advised by the Legal Department or the Company Secretary.

6. AMENDMENT TO THE POLICY

The Board may amend, modify or revise this Policy from time to time in accordance with applicable laws and regulatory requirements. This Policy shall be reviewed periodically by the Board of Directors or any Committee/Officer authorised by the Board.

**By and on Behalf of Board of Directors
For ITwings Infosystem Limited**
(Formerly known as ITwings Infosystem Private Limited)



Kumar Bachchan
Chairman & Managing Director
DIN: 07985461

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“ANNEXURE – 1”

DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

Sr. No.	Documents
1.	Property records including purchase and sale deeds, licences, copyrights, patents & trademarks;
2.	Certificate of Incorporation & incorporation related documents;
3.	Minutes of Board, Committee and Shareholders' Meetings;
4.	Statutory Registers required under applicable laws;
5.	Any other documents as may be require to maintain permanently in terms of applicable law(s), maintained and preserved from time to time

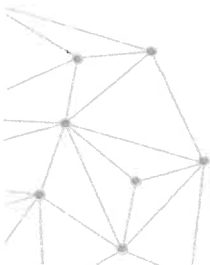
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“ANNEXURE – 2”

**DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS
AFTER COMPLETION OF RELEVANT TRANSACTION**

Sr. No.	Documents
1.	Books of account including relevant books and papers and financial statements.
2.	Disclosures/ notices by a director of his interest
3.	Instrument creating a charge or modification
4.	Annual return and copies of all certificates and documents required to be annexed thereto
5.	Attendance Register of Board Meetings, Committee Meetings and General Meetings
6.	Any other record as may be decided by the Chief Executive Officer/ Managing Director/ Whole-time Director of the Company from time to time.