



**POLICY ON PRESERVATION OF DOCUMENTS/RECORDS AND ARCHIVAL POLICY ON WEBSITE
DISCLOSURES**



UKB ELECTRONICS LIMITED

1. PREAMBLE

SEBI has vide its notification dated 2nd September, 2015 introduced SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”). With reference to this Regulation 9 requires every Listed Company to have a policy on Preservation of Documents/ Records maintained by the Company either in Physical Mode or Electronic Mode and Regulation 30 (8) requires every Listed Company to frame a policy on website disclosures and archival of such disclosures. The Board will review and amend this policy from time to time.

2. PURPOSE

The Board of Directors (“the Board”) of UKB Electronics Limited (the “**Company**”), in their Board Meeting dated June 13, 2025 has adopted the Policy on Preservation of Documents/ Records and Archival Policy on Website Disclosures (the “**Policy**”) to establish the framework needed for effective maintenance and preservation of documents and records of the Company required to be maintained in terms of said Regulations. The process of evaluating the business activities includes determination of documents and other information that are required to be captured and preserved in order to meet business needs, organizational requirements and stakeholders’ expectations.

This Policy is effective from June 13, 2025.

3. SCOPE

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements. Any subsequent amendment/modification in the applicable statutes in this regards shall automatically apply to this Policy.

A document preservation policy involves the systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in course of the business.

The policy contains the guidelines how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of if no longer needed, and how should be accessed or retrieved when they are needed as per the rules made under the law. Further, decision to preserve documents and records depends on important factors i.e. whether documents/records are publicly available, whether it is required by any statutory authorities from time to time or whether it is just informative document or holds any material information. The Policy also keeps a check to upload all requirement policies and information on the website of the Company and keep it uploaded for a period of five years as per requirement of Act.

4. OBJECTIVE

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulations and as per Policy framed in compliance with the Regulations and to ensure that the records no longer needed or which are of no value are discarded after following due process for the same.

The major objectives of the policy are:

- To identify statutory records to be preserved.
- To identify records to be maintained for a period of not less than eight years after completion of the relevant transaction or permanently.
- To decide the mode of preserving the documents, whether in physical form or in electronic form.
- To decide the procedure to destroy the documents after eight years or other applicable period,
- To help employees understanding their obligations in retaining and preserving the documents and records.
- To frame archival policy for fixing duration of hosting the documents on website of the Company.
- To classify every document as either (a) permanent, or (b) to be preserved for not less than eight years after completion of the relevant transaction, as mandated by Regulation 9 of SEBI Listing

Regulations.

5. DEFINITIONS:

In this policy, unless the context otherwise requires:

“Act” means the Companies Act, 2013, Rules framed thereunder and including any modifications, amendments, clarifications, circulars or re-enactment thereto.

“Board of Directors” or **“Board”** means the collective body of the Directors of the Company.

“Company” or **“The Company”**, wherever occur in the policy shall mean “UKB Electronics Limited”.

“Committee” means any Committee formed under the delegated authority of the Board.

“Company Secretary” or **“Secretary”** means a Company Secretary as defined in clause (c) of sub - section (1) of section 2 of the Company Secretaries Act, 1980 who is appointed by the Company to perform the functions of a Company Secretary under the Act.

“Documents” includes books of account, deeds, vouchers, writings, documents, minutes and registers, summons, notice, requisition, order, declaration, form and register, whether issued, sent or kept in pursuance of the Act, SEBI Regulation or Listing Regulation as are/ may be applicable, maintained on paper or in electronic form

“Electronic Form” means any contemporaneous 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.

“Maintenance” means keeping documents, either physically or in electronic form.

“Policy” or **“This Policy”** means, “Policy on Preservation of Documents/ Records and Archival Policy on Website Disclosures.

“Preservation” means to keep the documents preventing them from being altered, damaged or destroyed.

“Register” means a register maintained under the Companies Act, 2013 or the SEBI Act.

“SEBI Listing Regulations” means Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any amendments thereto.

6. INTERPRETATION:

Terms that have not been defined in this policy shall have the same meaning assigned to them in the Companies Act, 2013, and/or SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In case of any dispute or differences between this Policy and provisions of the Act/ SEBI Listing Regulations the later shall apply.

7. GUIDELINES:

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 provides that 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.

Provided that the Company may keep documents specified in the above clauses in electronic mode.

- a. **Documents whose preservation shall be permanent in nature:** Documents, which are required to be preserved permanently, by the Company as per Applicable Laws, shall be preserved permanently, in accordance with the provisions of the Applicable Laws. Some of which include:
 1. All licenses, permissions, orders or certificates of perpetual nature.
 2. Minutes of Board Meetings, Committees Meetings and Shareholders Meetings.
 3. Documents as required by the prevailing laws to be preserved permanently, and
 4. Documents as may be decided by the management of the Company to be preserved permanently.
- b. **Documents with preservation period of not less than eight years after completion of the relevant transactions:** Documents, which are required to be preserved by the Company for not less than eight years as per Applicable Laws, shall be preserved for eight years from the relevant date or after completion of the relevant transactions, in accordance with the provisions of the Applicable Laws.
- c. **Documents with preservation period of less than eight years after completion of the relevant transactions:** Documents, which are required to be preserved by the Company for less than eight years as per Applicable Laws, shall be preserved for such period as may be prescribed in accordance with the provisions of the Applicable Laws.
- d. Documents pertaining to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter, where there is no such requirement as per Applicable Law, then such documents shall be preserved for such period till the subject matter is closed/completed/settled as the case may be or otherwise.
- e. Documents like License, Registration, and Permission etc. shall be preserved permanently, unless the relevant activities/matter is closed and no longer required in future.
- f. Documents like Deed/Agreements /Ownership right etc. in relation to Immovable properties shall be permanently preserved unless such Immovable Properties is no longer properties of the Company.

8. **MODES OF PRESERVATION:**

The Documents may be preserved in

- a. Physical Form; or
- b. Electronic Form

9. **GENERAL RULES FOR PRESERVATION OF DOCUMENTS/RECORDS:**

1. The lists are not exhaustive and this policy shall be applicable to all documents requiring preservation as per the classification mentioned above, under the provisions of the Act, SEBI regulations or Listing Regulations, whether or not listed herein.
2. The responsibility for preservation and retention of documents shall be as under:
 - Books of Accounts and other related documents - The Accounts Manager - Finance
 - Documents under Tax laws - The Accounts Manager - Finance
 - Secretarial documents (Documents required to be kept under the Act, SEBI Regulations and Listing Regulations) – Company Secretary
 - The Department Head shall be responsible for preservation and retention of all documents required/ decided to be kept in related Department
3. The documents as required to be preserved under the Policy shall be preserved in electronic mode and/or in hard copies as may be necessary.
4. Appropriate nomenclature and/or indexing shall be given to the documents under preservation for the purpose of easy identification and retrieval.
5. The Board or Committee so authorised for the purpose may get the implementation of this Policy and preservation of the documents, audited from the 3rd party agency on a periodic basis.

10. DESTRUCTION OF DOCUMENTS:

The documents of the Company which are no longer required as per the time schedule may be destroyed. The Board of Directors may direct employees in charge from time to time to destroy the documents which are no longer required. The details of the documents destroyed by the Company shall be recorded in the Register for Disposal of Records to be kept by Employees who are disposing of the documents. The entries in the register shall be authenticated by the Authorised Person prescribed by the Board of Directors.

However, books of account shall not be disposed off before eight years from the end of the relevant financial year as required under section 128(5) of the Companies Act, 2013.

11. PLACE OF PRESERVATION /MAINTENANCE

The Documents and Records shall be maintained and preserved at the Registered Office of the Company unless any other law requires it to be maintained at any other place, in which case the same shall be kept at such place. The Board shall ensure that all the documents shall keep in safe place at the Registered Office.

12. RIGHT TO ACCESS/RETRIEVE

The Company Secretary and his subordinate (direct report) in the Secretarial Department shall have the right of access to the Documents and Records.

13. MANNER OF PUBLIC DISCLOSURE OF RECORDS PUBLISHED ON WEBSITE OF THE COMPANY:

The documents required to be published on the website of the company shall be posted under “Investor” Section of Website till the stipulated period of time as provided under the applicable laws in force or for longer period as board may decide from time to time

14. PRESERVATION PRINCIPLES:

It is only through preservation that continued availability and access to items in the collections can be maintained. The following principles shall be kept in mind:-

Where possible, documents are preserved in their original format, respecting the physical integrity and authenticity of the original documents.

Active conservation is employed when appropriate to prevent further deterioration or damage to an item, or to enable access to be given.

Appropriate conservation measures will take into accounts the needs, value, significance, and usage of the item in question.

Surrogates shall be created where appropriate to protect the original, and to allow wider access to the content. Surrogates shall not replace the original, which will still need preservation.

All staff is made aware of the paramount importance of preservation, and are trained on safe handling of documents.

15. SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS:

In case the Company is served with any notice for request of documents or any employee becomes aware of a governmental investigation or audit concerning of the Company or commencement of any litigation against the Company, such employee shall inform the Board of Directors and any further disposal of documents shall be suspended until such time as the Board of Directors with the due advice from the legal counsel determine otherwise. The Board of Directors in such case shall inform the entire employee base by mail under “User list” of the need to retain the documents and suspension of disposal of the same.

16. POLICY REVIEW:

This policy shall be reviewed from time to time so that the policy remains compliant with applicable legal requirements. The Company Secretary will keep the policy updated as per applicable statutory guidelines.

17. AMENDMENT:

The policy shall not be amended unless the amendment is approved by the Board of Directors or unless such amendment is required pursuant to the change in applicable law. The Board may make such amendments or alterations to this policy as may be found expedient or necessary to comply with the relevant provisions of law. In case of any amendment(s), clarification(s), circular(s) etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s) etc.
