POWERICA LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

Policy adopted on at Board of Directors meeting held on June 21, 2025

POWERICA LIMITED

POLICY ON PRESERVATION OF DOCUMENTS

1. BACKGROUND

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "**SEBI Listing Regulations**") *inter alia* mandate listed entities to frame policy(s) for preservation and archiving of documents.

2. PURPOSE

The purpose of this document is to formulate a policy for preservation of documents in accordance with Regulation 9 of the SEBI Listing Regulations so as to provide a framework for their adequate protection and preservation as per applicable laws.

3. DEFINITIONS

"**Applicable laws**" means securities laws defined under Regulation 2(1)(zf) of the SEBI Listing Regulations and other laws and statutes applicable to the Company, mandating preservation of documents.

"**Board**" means board of directors of the Company as constituted from time to time.

"**Company**" means **Powerica Limited**

"**Document/s**" includes all papers, documents, agreements, filings, forms, memos, correspondences, records, files, books, etc., of the Company in physical or electronic forms.

"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 or access thereto.

"Maintenance" means keeping Documents, either physically or in Electronic Form.

"**Policy**" means this Policy on Preservation of Documents formulated by the Company.

"Preservation" means to keep in good order and to prevent from being altered, damaged or destroyed.

4. SCOPE

All documents of the Company shall be maintained in compliance with the requirements of the Applicable Laws, including the SEBI Listing Regulations. The preservation of the documents shall be as per the periodicity stated in the guidance manual to the Policy.

5. CLASSIFICATION OF DOCUMENTS

For the purpose of the Policy, the documents of the Company are classified as follows:

(i) Documents which need to be preserved permanently by 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 or deletions in the documents shall also be preserved permanently by the Company.

(ii) Documents with a preservation period of not less than the time period stipulated in the SEBI Listing Regulations and other laws and statutes applicable to the Company from time to time 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 the said period. This is currently eight (8) years.

6. MODES OF PRESERVATION

- The Documents may be preserved either in physical form or electronic form.
- The officer(s) of the Company who is / are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents (authorized person). This is more particularly as set out in the guidance manual.
- The preservation of Documents should be in such a manner to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.
- The preserved Documents must be accessible at all reasonable times. Access may be controlled by the authorized person for preservation, so as to ensure integrity and confidentiality of the Documents and prohibit unauthorised access.
- The Company shall make appropriate provisions for back up of all Documents preserved both physically and electronically.

7. DESTRUCTION OF DOCUMENTS

After the expiry of the retention period, the preserved Documents may be destroyed in such mode as may be recommended by the authorized person and approved by the managing director of the Company. The details of Documents destroyed by the Company shall be recorded in the register of disposal of records to be kept by authorized persons who are disposing of the documents in the format prescribed in the guidance manual. This applies to both physical and electronic Documents.

8. REVIEW

This Policy may be reviewed and amended from time to time by the Board, in line with the changing regulatory requirements, or in case the Company faces any practical difficulties in implementing the Policy.

9. COMPLIANCE

All employees of the Company are required to comply with the provisions of this Policy and the guidance manual. Failure to comply by any employee of the Company with this Policy and the guidance may result in disciplinary action by the Company, including suspension or termination of employment.

Any queries regarding this Policy may be referred to the responsible person, who is in charge of administering, enforcing and updating this Policy.

10. INTERPRETATION

In any circumstance where the terms of this Policy are inconsistent with any existing or newly enacted law, rule, regulation or standard governing the Company, the said law, rule, regulation or standard will take precedence over this Policy and procedures.

DATE: June 21, 2025