

POLICY ON PRESERVATION OF DOCUMENTS

1. BACKGROUND

The Securities and Exchange Board of India (“SEBI”) vide its notification dated September 2, 2015 issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “SEBI Listing Regulations”), *inter alia*, mandated the listed entities to frame policy (ies) for preservation and archiving of documents.

2. PURPOSE

This policy has been framed in compliance with the provisions of Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "SEBI Listing Regulations") which requires every listed company to have a policy on preservation of documents.

As per Regulation 9, a listed entity shall have a policy for preservation of documents, approved by its Board of Directors, classifying them in at least two categories i.e.

(a) documents whose preservation shall be permanent in nature; and

(b) documents with preservation period of not less than eight years after completion of the relevant transactions. The listed entity may keep such documents in electronic mode.

The Policy is framed in line with the existing provisions of SEBI Listing Regulations. Any future changes in the SEBI Listing Regulations will, ipso facto, apply to this Policy.

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 Shankara Buildpro Limited.

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

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

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 as defined in “Annexure A”.
- 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 as define in “Annexure B.”

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 Company Secretary, who is in charge of administering, enforcing and updating this Policy.

10. INTERPRETATION

In any circumstance where the terms of this Policy is 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.

Effective Date: September 25, 2026

ANNEXURE A

The Company shall maintain the following documents on a permanent basis:

- i. All documents of registration received by the Company under the applicable statute, laws, rules and regulations, namely but not limited to certificate of incorporation, memorandum and articles of association, permanent account number, tax deduction account number, excise/service tax/ goods and services tax /sales tax/export /import/ other registration certificates, licenses, court orders, awards, patents, trademarks, copy rights shall be preserved permanently.
- ii. Statutory records and registers that are required to be maintained permanently under the provisions of the Companies Act 2013 including annual financial statements with statutory auditor's report, annual report.
- iii. Minutes of the board meeting, board committee meetings, general meetings of members etc. shall be retained in perpetuity in the Company's minute book.
- iv. Documents relating to any property of the Company, property tax, delegation of powers, all policies/ policy guidelines of the Company framed under various regulations shall be retained perpetually.

ANNEXURE B

Documents to be preserved for not less than eight years after completion of the relevant transaction

The following Documents shall be maintained and preserved for a term not less than eight years after completion of the relevant transactions. All modifications, amendments, additions, deletions to the said Documents shall also be preserved for a term not less than eight years:

i. Documents/Information furnished to stock exchanges including information submitted in compliance of SEBI Listing Regulations, as amended from time to time, shall be preserved for a minimum period of eight years from the end of the financial year in which the documents/information is furnished.

ii. Documents/information (save and except those under category A) submitted to Registrar of Companies / Ministry of Corporate Affairs in compliance with the Companies Act, 2013 & Rules hereunder shall be preserved for a minimum period of eight years from the end of the financial year in which the documents/information is submitted.

iii. Books of accounts.

iv. Office copies of notices, agenda, notes on agenda of board meetings and board committees and other related papers shall be preserved for as long as they remain current or for eight financial years whichever is later and may be destroyed thereafter with the approval of the board of directors, as prescribed by the "Secretarial Standard-I on Meetings of Board of Directors" as issued by the Institute of Company Secretaries of India and any amendments thereto.

v. Office copies of notices, scrutinizer's report and related papers regarding general meetings (including AGM) shall be preserved for as long as they remain current or for eight financial years, whichever is later and may be destroyed thereafter with the approval of the board of directors, as prescribed by the "Secretarial Standard-2 on General Meetings" as issued by the Institute of Company Secretaries of India and any amendments thereto.

vi. Attendance register for board meeting and recording of attendance of meetings through electronic mode for eight financial years and may be destroyed thereafter with the approval of the board of directors, as prescribed by the "Secretarial Standard-1 on Meetings of Board of Directors" issued by the Institute of Company Secretaries of India.

vii. Any other document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion of the relevant transactions under the Companies Act, 2013 and/or SEBI Listing Regulations.

ANNEXURE C

In addition to the documents mentioned in Category 'A' and 'B' above, other documents, certificates, forms, statutory registers, records, etc. which are required to be mandatorily maintained and preserved shall be preserved for a stipulated period of time as per the circulars issued in this respect from time to time or as per the applicable statutory/ regulatory provisions in this regard.