



1. PREAMBLE

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 (Listing Regulations). The Listing Regulations mandate listed entities to formulate a Policy for preservation and archiving of documents. It is in this context that the Preservation of Documents and Archival Policy is framed.

The Company is committed to establish and maintain information that meets its business needs, accountability requirements and stakeholder expectations.

The Policy aims at nourishing transparency, accountability and better relationship with stakeholders.

2. PURPOSE OF THE POLICY

Regulation 9 of the Listing Regulations mandates that a 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:

Documents whose preservation shall be permanent in nature;

Documents with preservation period of not less than eight years after completion of the relevant transactions.

Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode. Further Regulation 30 (8) of the Listing Regulations also refers to an archival policy as per which all events or information which has been disclosed to stock exchange(s) under Regulation 30 shall be hosted on the website of the Company for a minimum period of five years and thereafter as per the archival policy of the company. Besides the above, as per applicable provisions of Companies Act, 2013 certain documents are required to be preserved permanently or up to a certain prescribed time. Accordingly, this policy is being framed keeping in view particularly the requirements of Listing Regulations and the provisions of Companies Act, 2013.

3. DEFINITION

“Act” means the Companies Act, 2013, Rules framed thereunder and any amendments thereto;

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

“Company”, “This Company”, wherever occur in the policy shall mean **“Lumino Industries Limited”**.

“Current” means running matter or whatever is at present in course of passage.

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

“Policy” or “This Policy” means, “Policy on Preservation of Documents.”

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

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

“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.

“Events or Information” refers to the the events/ information that are required to be disclosed on the website of the Company in terms of Regulation 30(8) of the Regulations and other Applicable Law.

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

PRESEVATION OF DOCUMENTS

4. Objective:

The main objective of Preservation of Documents 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 are of no value are discarded after following the due process for discarding the same.

The major objectives of the policy are:

- Identification of statutory registers and other records of the Company which are required to be preserved.
- Identification and categorization of the statutory registers and other records to be maintained either for eight years or permanently.
- Decide whether the statutory records and documents are to be preserved in physical form or in electronic form.
- After completion of 8 years, for the statutory documents which are to be preserved for 8 years only may be disposed of as per the guidelines of the Policy or as decided by the Board of Directors at that time.
- Aiding employees of the Company in understanding their obligations in retaining and preserving the documents and records.

5. Categories of Documents covered:

The company has classified the preservation of documents to be done in the following manner:

- a. Documents that need to be preserved and retained permanently;
- b. Documents that need to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or Listing Regulations;

- c. Documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company.
- d. Where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is "Current".

An indicative list of the Documents and the time-frame of their preservation is provided in Annexure- A.

6. Mode of Preservation:

The Documents may be preserved in

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

The Chief Financial Officer, Joint Chief Financial Officer and the Company Secretary are official of the Company required to preserve the document shall be Authorised Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

The preservation of documents should be such as 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 concerned Authorised Person with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.

- Destruction of documents

The documents of the Company which are no longer required as per the time schedule prescribed in the Annexure A may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents which are no longer required as per the documents Preservation Schedule given under Annexure A. 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 in the format prescribed at Annexure B. The entries in the register shall be authenticated by the Authorised Person.

7. Responsibility of Employees for Custody and Preservation of Documents:

All the employees are responsible for taking into account the custody and potential impact on preservation of the documents in their area of work / assignments and their decision to retain/preserve or destroy documents pertaining to their area.

All are requested to note and follow the aforesaid Policy in letter and spirit.

ARCHIVING OF DOCUMENTS

8. Scope

The main objective is preservation of the records and disclosures hosted on the website of the Company for making information accessible to the general public for taking well- informed decisions.

As per this Archive Policy:

- 1) every kind of information which is material for the business affairs of the Company and has been disclosed to the Stock Exchanges shall be hosted on the website of the Company for the minimum period of 5 years from the date of occurrence/ happening of an event or transaction;
- 2) every kind of information which is mandated to be disclosed on the website as per the provisions of any applicable statutes, rules and regulations shall be hosted on the website of the Company for such time period as specified under the applicable Statutes, rules and regulations;
- 3) Thereafter on expiry of the stipulated periods, in the interest of stakeholders at large and on the basis of appraisal process, the Compliance Officer in consultation with the Managing Director may opt any of the following strategies:
 - a) extend the time period of hosting of the information on the Company's Website; or
 - b) dispose off the information if it is of no relevance; or
 - c) get it stored in the Archives section for future reference, if it is not relevant to host but have long-term retention value.

The Board to be kept informed of the above.

- 4) If after the Appraisal process, any document/ information is considered to be of value and decided to be kept on the website, such information and disclosures shall remain in public domain at the Archives section on the website of the Company after stipulated period of 5 years from the time when the said information and disclosures are being hosted on the Company's website or such other period as specified by the applicable statutes, whichever is higher.

The Board of Directors, Compliance Officer and staff of the Company shall be familiar with this Policy.

9. Objective

The disposition phase of the records is critically important from the perspective of legal and economical maintenance of records, it becomes imperative to retain those records having long term value to the Archives for permanent storage and to suitably deal with the records having relevance for a specific period of time. Through this Policy, the Company seeks to preserve and manage the records in a consistent and logical manner to achieve the below mentioned objectives:

- to meet the legal standards for protection, storage, and retrieval of the record;
- to use the space on the website efficiently; and
- minimize the cost of record retention.

10. Authority & Responsibility:

The Company shall update any change in the content of its website within two working days from the date of such change in content. The authority for determining the time within which the records will be moved to the Archive section shall be decided by the Compliance officer in consultation with the Board. The records shall be moved to the Archives only after the approval of the Compliance officer.

11. Review:

This policy shall be reviewed by Company Secretary from time to time so that the policy remains compliant with applicable legal requirements. The Board is authorized to make such alterations to this policy as considered necessary in consonance with the provisions of applicable acts and regulations.

12. Effective Date and Policy Enforcement

The Policy has been approved and adopted by the Board of Directors of the Company in their meeting held on 22nd December, 2025.

Date of Original adoption / Revision	Effective date of the Policy
22.12.2025	22.12.2025

ANNEXURE – A

Indicative list

A) PERMANENT PRESERVATION:

- a. Common Seal
- b. Memorandum of Association and Articles of Association
- c. Minutes books of Board, General Meetings and Committee Meetings
- d. Statutory Registers related to secretarial section
- e. License and Permissions
- f. Statutory Forms and disclosures except for routine compliance
- g. Scrutinizers' Reports
- h. Register of Members
- i. Index of Members

B) TEMPORARY PRESERVATION UPTO 8 YEARS:

- a. Annual Returns
- b. Board Agenda and supporting documents
- c. Attendance Register
- d. Office copies of Notice of General Meeting and related papers
- e. Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers
- f. All notices pertaining to disclosure of interest of directors
- g. Instrument creating a charge or modification
- h. Books of accounts, financial statements etc.
- i. Income Tax Return and Tax records. (8 years from the end of the financial year or completion of assessment under the applicable law, whichever is later.

C) OTHERS:

In addition to the documents mentioned in **Indicative list** (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 existing rules/ procedures/ practices of the Company or as per the applicable statutory/ regulatory provisions in this regard.

ANNEXURE – B

Specimen format of the register of documents disposed of / destroyed

PARTICULARS OF DOCUMENT ALONGWITH PROVISION OF LAW	DATE AND MODE OF DESTRUCTION	INITIALS OF THE AUTHORISED PERSON