



NEOLITE ZKW LIGHTINGS LIMITED

(Formerly known as Neolite ZKW Lightings Private Limited)

POLICY ON PRESERVATION OF RECORDS

Under Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

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Registered Office: N-13 Second Floor, South Extension Part 1 – 110 049, New Delhi, India

POLICY ON PRESERVATION OF DOCUMENTS

1. PREAMBLE

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”), requires every listed entity to formulate a policy on preservation of documents approved by its board of directors, classifying them in at least two (2) categories i.e., (a) documents whose preservation shall be permanent in nature; and (b) documents with preservation period of not less than eight (8) years after completion of the relevant transactions. The listed entity may keep such documents specified in clauses (a) and (b) in electronic mode.

The corporate records of the Company are the important assets for the Company and hence the Company seeks to access and manage its records effectively, and is obliged to create, maintain, preserve and dispose of records as per this Policy.

In order to preserve such records, the *Neolite ZKW Lightings Limited (formerly known as Neolite ZKW Lightings Private Limited)* (hereinafter referred to as the “**Company**”) needs to implement a well-considered, well-documented plan to ensure that they remain trustworthy and useful over a period of time.

Pursuant to the provisions of the SEBI Listing Regulations, the listed company shall disclose on its website all such events or information which has been disclosed to stock exchange(s), and such disclosures shall be hosted on the website of the listed entity for a minimum period of 5 (five) years from the date of its publication (“**Mandatory Hosting Period**”) and thereafter, as per this Policy. Beyond the Mandatory Hosting Period, the disclosed information shall be archived for retrieval for a period of 2 (two) years (“**Archival Period**”) considering the requirements of the applicable laws.

2. PURPOSE AND SCOPE

The Board of Directors (“**Board**”) of Neolite ZKW Lightings Limited (*formerly known as Neolite ZKW Lightings Private Limited*) (hereinafter referred to as the “**Company**”) vide resolution dated Tuesday 9th December, 2025 have adopted the following Policy for ‘*preservation of documents*’ (“**Policy**”) in terms of regulation 9 of the SEBI Listing Regulations.

Also, this Policy shall cover all business records of the Company, including written, printed and recorded matter and electronic forms of records. The policy ensures that the Company maintains both physical and electronic records/ documents preserved for such minimum period as required by the law for the time being in force and adequate protection and preservation of the documents of the Company as per the applicable statutory requirements. All records must be kept, keeping in mind the confidentiality and nature of the documents. The policy also deals with the retrieval process and disposal / destruction of obsolete Records.

This Policy will guide the Company, employees and officers in handling the documents efficiently and maintenance of any documents, their preservation and disposal/destruction.

3. DEFINITIONS

- (a) “**Act**” means the Companies Act, 2013 & rules made thereunder and as amended from time to time.
- (b) “**Applicable Law**” means any law, rules, regulations, circulars, guidelines or standards applicable on the Company under which any guideline / provision with regard to the preservation of the Documents has been prescribed.
- (c) “**Authorised Person**” means the functional head of the concerned department or any person duly authorised by the Board.
- (d) “**Board**” means the board of directors of the Company or its committees

- (e) **“Company”** means Neolite ZKW Lightings Limited (formerly known as Neolite ZKW Lightings Private Limited).
- (f) **“Document(s)”** refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record (including required under or in order to comply with the requirements of any Applicable Law) maintained on paper or in Electronic Form and does not include multiple or identical copies.
- (g) **“Electronic Form”** means as defined in Information Technology Act, 2000 or as amended from time;
- (h) **“Maintenance”** means keeping documents either physically or in electronic form.
- (i) **“Policy”** means Policy for Preservation of Documents.
- (j) **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.

Any other term not defined herein shall have the same meaning as prescribed to it under the Act, SEBI Listing Regulations framed by the Securities Exchange Board of India or any other relevant regulation, legislation applicable to the Company.

4. DOCUMENTS TO BE PRESERVED

This Policy sets the standards for preservation of documents of the Company, broadly classified in the following categories, which may be preserved, in physical and/or electronic mode.

(I) Category A- Documents whose Preservation shall be permanent in nature

The following documents shall be maintained and preserved permanently by the Company. All modifications, amendments, additions, deletions to the said documents shall also be preserved permanently by the Company.

- (i) Incorporation documents;
- (ii) Statutory registers required under applicable laws;
- (iii) Policies, Charters and Codes of the Company;
- (iv) Minutes of the Board meetings and Board Committees as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India;
- (v) Minutes of General meetings as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India;
- (vi) Certificates obtained from various statutory authorities;
- (vii) Register of directors and Key Managerial Personnel;
- (viii) Register of Renewed and Duplicate Share Certificates in Form SH-2;
- (ix) Share certificate forms and related books and documents (disputed cases);
- (x) Register of Charges- Form CHG-7;
- (xi) Register of Members along with the index (Form MGT-1);
- (xii) Register under section 186 (Form MBP-2) of the Companies Act, 2013 (loan/ guarantee/ security or making an acquisition of securities);
- (xiii) Register under section 187 (Form MBP-3) of the Companies Act, 2013 (investment held in the name of any other person);
- (xiv) Register in Form MBP-4 under section 189 of the Companies Act, 2013 (Register of contracts or arrangements in which directors are interested as per section 184 and 188 of the Act);
- (xv) Annual Audit Reports and Financial Statements;
- (xvi) Subsidiary Accounts;
- (xvii) Internal/ Cost Audit Reports;
- (xviii) Compliance / Secretarial Audit Reports
- (xix) Tax Exemption and Related documents
- (xx) Tax Bills, receipts and payments

- (xxi) Property card, ownership records issued by government Authority;
- (xxii) Trademarks, copyrights, patents;
- (xxiii) Property Insurance;
- (xxiv) Project Documents and related correspondence (including any proposal of the Project and its approval)
- (xxv) Those pertaining to non-routine matters or having significant lasting consequences
- (xxvi) All Insurance Policies
- (xxvii) Payroll Registers
- (xxviii) Bonus, Gratuity and other Statutory Records
- (xxix) License/ Approvals
- (xxx) The Original signed and stamped Memorandum of Association and the Articles of Association of the Company;
- (xxx1) Material agreements/ contracts, which, even if terminated, may have an impact on business;
- (xxxii) Any other document, certificates, statutory registers that may be required to be preserved permanently in terms of the Companies Act, 2013 and/ or SEBI Regulations.
- (xxxiii) Prospectus / offer documents issued by the Company.

(II) *Category B- Documents with preservation period of not less than eight (8) years after completion of the relevant transactions*

The following documents shall be maintained and preserved for a period not less than eight (8) 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 (8) 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 (8) years from the end of the financial year in which the documents/information is furnished.
- (ii) Disclosures made under the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (iii) Books of accounts;
- (iv) Annual Returns (including copies of all certificates and documents required to be annexed thereto) as per the Companies Act, 2013;
- (v) Annual Plans & Budget;
- (vi) Bank Statements;
- (vii) Investment records;
- (viii) 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, as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India.
- (ix) Disclosure of interest received from directors of the Company (MBP – 1) in the manner prescribed.
- (x) Instrument creating a charge or modifying a charge;
- (xi) Employment record for the employees of the Company;
- (xii) Office Copies of Notices, Scrutinizer’s Report and related papers regarding General Meetings shall be preserved for as long as they remain current or for eight (8) financial years, whichever is later and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard-2 on General Meetings” issued by the Institute of Company Secretaries of India;
- (xiii) Attendance Register for Board Meeting and recording of attendance of Meetings through Electronic Mode for eight (8) financial years and may be destroyed thereafter with the approval of the Board, as prescribed by the “Secretarial Standard-1 on Meetings of Board of Directors” issued by the Institute of Company Secretaries of India;
- (xiv) The postal ballot and all other papers or registers relating to postal ballot including voting by electronic means;
- (xv) Documents as are required to be maintained under relevant laws relating to direct and indirect taxes;
- (xvi) Marketing documents;
- (xvii) Press releases;
- (xviii) Legal documents which include, but shall not be limited to, legal memoranda and opinions, pleadings, litigation files, documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter shall be retained till Orders passed by any Court or Tribunal or any Authority or Judgment which are final in nature and cannot be superseded. In court cases, the connected

documents / files should be retained till disposal of the case by the highest Court of appeal and the legal department should be consulted to determine the retention period of the documents;

- (xix) 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 transaction under the Companies Act, 2013 and/or SEBI Regulations.

(III) Category C- Documents with preservation period specified by statutory authorities under applicable laws

In addition to the documents mentioned in Categories 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.

5. CUSTODY OF DOCUMENTS

- (i) All documents shall be under the proper custody of concerned functional head(s) or such other officer or employee as assigned by him as Authorised Person.
- (ii) It shall be the responsibility of the concerned head of department or Authorised Person to keep the annexed Documents Preservation schedule updated from time to time to ensure that it is in compliance with the various Acts/Rules/Regulations applicable to their respective departments and for this purpose, they shall communicate any changes desired in the abovementioned schedule to the Company Secretary.
- (iii) The concerned head of department shall keep in his custody the documents which are of important and/or confidential nature and list of the same shall be maintained in a register to be kept in his/her custody and he/she shall be responsible for the preservation of the same. The said documents along with the register shall be handed over by him/her to the successor in the event of such head of department leaving the Company/department.
- (iv) All documents can be maintained by the Company in physical or electronic, if permitted under the applicable Acts/Rules/Regulations.
- (v) All electronic records/ scanned copies of physical records may be stored or preserved in such servers in the control of system administrator or any cloud-based servers as may deem fit by the Authorised Person, which can be retrieved at any time during the preservation period.
- (vi) 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.
- (vii) An employee, who seeks relieve from the Company, shall transfer all electronic records in his/her control to system administrator before relieving him/her from the service of the company subject to the satisfaction of concerned functional heads.

6. DISPOSAL AND DESTRUCTION OF RECORDS

- (i) All physical records not required to be preserved permanently under any law for the time being in force may be either destroyed or converted to electronic format, after the minimum preservation period of eight years subject to the discretion of the functional heads or the Authorised Person. All electronic records shall be preserved permanently.
- (ii) The Company shall maintain registers wherein it shall enter brief particulars of the documents destroyed, date and mode of destruction, and all entries made therein shall be authenticated by the concerned functional heads or Authorised Person, after obtaining prior approval of Mr. Rajesh Jain, Managing Director of the Company.
- (iii) The register of the documents destroyed shall be produced whenever required by the concerned authority/auditors.
- (iv) Where the Company has been served with any notice requisitioning documents from any of the regulatory and statutory authorities or any litigation is commenced by or against the Company, in such cases the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed-off finally.
- (v) The IT department shall make appropriate provision for back up for electronic documents. In the event that it is necessary to manually dispose of an electronic document, the IT Department shall use the "Permanent Delete" function to permanently dispose of electronic documents.

7. DISCLOSURE

The above Policy and subsequent amendments thereto shall be disclosed on the Company's Website.

8. IMPLEMENTATION AND REVIEW OF THE POLICY

This Policy has been adopted by the Board and the Board shall be responsible for implementation and review of this Policy in whole or part. Any amendment or waiver of any provision of this Policy should be approved by the Board of the Company. In the event of any conflict between the provisions of this Policy and applicable laws, the provisions of applicable laws shall prevail and the part(s) so repugnant shall be deemed to be severed from the Policy and the rest of the Policy shall remain in force. Any subsequent amendment/ modification in the applicable laws shall automatically apply to this Policy.

All employees of the Company are required to comply with the provisions of this Policy. Failure to comply with this Policy by any company personnel may result in disciplinary action. Any queries regarding this Policy may be referred to the responsible person, who is in charge of administering, enforcing and updating this Policy.

Effective Date: 09-12-2025

ARCHIVAL POLICY

[Pursuant to Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

1. BACKGROUND

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**SEBI Listing Regulations**”) mandate listed entities to formulate an archival policy. It is in this context that the Policy on Archival of Documents (“**Policy**”) is being framed and implemented by Neolite ZKW Lightings Limited (formerly known as Neolite ZKW Lightings Private Limited) (hereinafter referred to as the “**Company**”).

The Policy shall be applicable to the Company with effect from the listing of the equity shares of the Company on one or more recognized stock exchanges

2. OBJECTIVE OF THE ARCHIVAL POLICY

Regulation 30(8) of the SEBI Listing Regulations requires the Company to disclose on its website all such events or information which has been communicated to the stock exchanges under the SEBI Listing Regulations, such information which has been communicated to the stock exchanges 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, which will be disclosed on its website. In line with the above and Regulation 46, 46 (2) (oa), the Company will adopt the following policy for archival of the disclosures made on the website for information and events communicated to the stock exchanges under Regulation 30 of the SEBI Listing Regulations.

3. PURPOSE

This Policy will ensure archiving of content / information, which is no longer required to be maintained on the website of the Company, but which needs to be available to stakeholders for reference or which is required by law to be publicly available.

4. ARCHIVAL POLICY

In accordance with the provisions of the aforesaid Listing Regulations, the Company shall ensure that all the relevant information shall be hosted on the Company’s website for a period of five years. Thereafter, the disclosures of information and events communicated to the stock exchanges will be retained on the website of the Company in the section entitled “Archives” for a minimum period of two years. Subsequently, such disclosures shall be removed from the Company’s website and preserved by the Company. The disclosures shall be preserved for a further period of five years (“**Preservation Period**”). After the Preservation Period, such archives would be deleted or removed after obtaining approval of the Chief Financial Officer or Company Secretary or Compliance Officer.

All information required to be uploaded on the Company's website in pursuance of any other statute, legislation or regulation shall be hosted on the Company's website, in the form, manner and for such period as may be mandated by that statute, legislation or regulation etc.

In cases where the concerned statute, legislation or regulation does not prescribe any period, the required data shall be hosted on the website for a minimum period of one year from the date of uploading or more if deemed necessary by the Chief Financial Officer or Company Secretary or Compliance Officer.

The Company Secretary or Compliance Officer or Chief Financial Officer shall have the discretion to host any of such documents/information on the website of the Company for such additional period as they deem fit on a case-to-case basis.

Any information, form, return, document etc. disclosed on the website, may be removed/ deleted from the website after such disclosure period.

5. GENERAL

Notwithstanding anything contained in this Policy, the Company shall ensure compliance with any additional requirements as may be prescribed under any laws/regulations either existing or arising out of any amendment to such laws/regulations or otherwise and applicable to the Company, from time to time.

6. AMENDMENT AND REVIEW

This Policy will be periodically reviewed and any subsequent amendment / modification of the SEBI Listing Regulations and/or any other laws in this regard shall automatically apply to this Policy.