

Policy for Preservation of Documents

1. Legal Framework

The Securities and Exchange Board of India (“SEBI”), vide its Notification dated September 2, 2015, has issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”). The Regulations came into force from December 1, 2015.

As stipulated under Regulation 9 of the Listing Regulations, the Board of directors (the “Board”) of Pentagon Rugged Systems (India) Limited (the “Company”) in the meeting of its Board of Directors held on February 08, 2022, has adopted this policy for Preservation of Documents (the “Policy”).

2. Objective of the Policy

The documents of the Company either in physical or in electronic form are important assets of the Company (“Documents”). Preservation of Documents is an important requirement under many of the laws which an organization must adhere to in order to ensure compliance of various legal requirements. Therefore, the objective of this Policy is to provide a framework for preservation of documents maintained by the Company under various applicable laws.

3. Classification of Document and its maintenance

The Documents are broadly classified into following categories:

- a) Permanent Documents: Certain Documents of the Company are required to be retained permanently under the applicable laws to the Company.
- b) Documents to be preserved for a period of not less than eight (8) years: Certain Documents of the Company are required to be retained for a period of not less than eight (8) years under the applicable laws to the Company.

The Policy requires the Company to maintain the Documents in physical form or electronic form or in both permanently or for specified period of time, as may be applicable. The documents essentially include all the documents and records that are produced by an employee, whether physical or electronic. A document may mean and include, but not limited to, documents such as memorandum, contracts, agreements minutes of meetings (Board, Committee or General Meetings), auditor’s reports, employee records, court / tribunal orders, tax returns / assessments, etc. It also includes, but without limitation to documents like emails or messages.

4. Provisions with regard to the Preservation of Documents

The Company from time to time is required to retain certain Documents in order to ensure the legal compliance, and also to accomplish other objectives. Such Documents can be preserved either permanently or for specific period of time. Documents that bear special consideration and minimum retention period are identified in below schedule:

4.1 Documents Retention Schedule

- a) Documents as per the Companies Act, 2013 (the Act) and Listing Regulations: The Company shall maintain all the statutory documents as per the applicable provisions of the Act read with the rules made thereunder. Further, the Company shall maintain all the records as per the

Listing Regulations for not less than eight (8) years.

- b) **Taxation Documents:** Taxation documents include, but not limited to, documents concerning tax assessment, tax filings, tax returns, proof of deductions, appeals preferred against any claim made by the relevant tax authorities. Tax documents shall be maintained for a period of not less than eight (8) years after a final order has been received with respect to any matter.
- c) **Employment / Personnel Record:** The company is required to keep records or documents relating to recruitment, employment and personnel information, performance review, action taken by or against any employee, complaints by or against any employee. These documents relating to employment or personnel information shall be retained for a period of not less than eight (8) years, from the date of relieving/retirement of an employee from the services of the Company.
- d) **Press Releases:** Press Release shall include, but not limited to, any intimation given to the press regarding financial results, profits, meetings of the Board, general meetings and overall performance of the Company. The Company shall retain all documents relating to press releases for not less than eight (8) years.
- e) **Marketing and Sales Documents:** The Company shall preserve all marketing and sales related documents for a period of not less than eight (8) years.
- f) **Legal Documents:** Legal Documents shall include, but not limited to contracts, agreements, legal opinions, pleadings, orders passed by any court or tribunal, judgments, interim orders, documents relating to cases pending in any court or tribunal or any other authority empowered to give a decision on any matter, awards, documents relating to property matters.

A contract shall be preserved for a period of not less than eight (8) years from the expiry of completion of all obligations under the contracts.

Documents relating to any property owned by the Company shall be preserved perpetually. Other property documents shall be preserved for a period of not less than eight (8), after the rights and obligations in relation to such property cease to exist.

Orders passed by any court or tribunal or any authority or judgment, which are final in nature and cannot be superseded shall be preserved permanently. Interim orders shall be preserved till a final order is received.

Pleadings shall be preserved for a period of eight (8) years or till the subject matter is disposed of, whichever is longer.

Intellectual Property Rights Documents and Licenses: Intellectual Property Rights documents shall include, but not be limited to copyrights, trademarks, patents and product designs. Intellectual Property Rights documents that are owned by the Company shall be preserved by the Company permanently.

Licenses obtained by the company shall be preserved till the time the validity of the License. Licenses that are required to be preserved for longer period shall be decided on case to case basis.

4.2 Documents Maintenance and Storage

All documents shall be maintained, either in physical form or electronic form or both, by the respective departments of the Company, to which such Document pertains. All electronic versions of the Documents are maintained within the Company's centralized electronic storage device, which is maintained in line with policy of the IT Services department of the Company.

4.3 Disposal and Destruction of Records

(a) Non Statutory Records

Non Statutory records shall be destroyed with written approval of the Head of Department of respective function and subject to compliance with General Principles of this Policy.

(b) Manner of Disposal and Destruction

(i) Destruction of paper records

Paper records must be destroyed by shredding, cutting, crushing, burning or by other physical means.

(ii) Destruction of magnetic media

Records stored on magnetic media such as floppy disks must be destroyed by reformatting at least once. Deleting files from magnetic media is not sufficient to ensure the destruction of the records.

(j) Destruction of Optical Media

Records held on optical media such as rewritable disks must be destroyed by shredding, cutting, crushing or other physical means.

(k) Maintenance of Register for Destruction of Records

Each Department shall maintain Register of Destruction of records which shall contain at least following:

- Name of the Document(s);
- Statutory time period for which Document(s) should be retained;
- Time period for which Document(s) were retained;
- Reference of written approval for Destruction;
- Date of Destruction;
- Mode of Destruction;
- Relevant law governing such destruction, if any, and
- Signature of the Head of Departments

The Register of Destruction of Records shall be maintained by Head of Department of each function permanently.

The destruction and disposal of Documents shall be done in compliance with the provisions prescribed

under the applicable laws and keeping in view this policy of the company. All the documents containing information of a confidential or sensitive nature on paper, card or electronic media must be securely destroyed when it is no longer required.

5. General

Where the terms of this Policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the law, rule, regulation or standard will take precedence over this Policy and procedures until such time as this Policy is changed to conform to the law, rule, regulation or standard.

7. Effective Date

The Policy as approved by the Board of Directors shall be effective from February 8, 2022.

8. Compliance

Failure to comply with this policy may result in disciplinary action. Questions about this policy should be referred to the office of the General Counsel & Company Secretary who is in charge of administering, enforcing and updating this Policy.

9. Amendments

The Company may amend the Policy as and when it deems necessary either pursuant to any change in law or otherwise. The Company shall be free to devise and implement any supplementary or other policies and guidelines in respect hereof for better implementation of this Policy.