



Allcargo Global Limited

POLICY ON PRESERVATION, MAINTENANCE AND DISPOSAL OF DOCUMENTS & ARCHIVAL

PREAMBLE:

The Securities and Exchange Board of India (SEBI) vide its notification issued on September 2, 2015, has notified the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulations') to come into force with effect from December 1, 2015 and repealed the Listing Agreement entered into by the Companies with the Stock Exchanges.

As per the Regulation 9 of the Listing Regulations, every listed company is required to have a Policy duly approved by its Board of Directors for preservation of Documents, classifying them in at least two categories such as Documents whose preservation shall be permanent in nature, and Documents with preservation period of not less than eight years after completion of relevant transactions. Accordingly, the Board of Directors of Allcargo Logistics Limited (the "Company") has approved this Policy for preservation, maintenance and disposal of Documents by the Company.

As per Regulation 30(8) of the Listing Regulations, the Company must create a policy to archive all events or information disclosed to the Stock Exchange, following the Company's rules on what needs to be shared and how to decide what is important.

PURPOSE OF THE POLICY:

The purpose of this Policy is to lay down a framework for effective management of the Documents by the Company and to ensure the preservation and protection of the Documents as per the statutory requirements. This Policy is also meant to set principles underlying the Company's approach for preservation of its Documents and to define the obligation of the employees in retaining and preserving the Documents which are required to be maintained as per the applicable statutory and regulatory requirements and also to archive any of the material events or information which are disclosed by the Company to the Stock Exchanges in terms of Regulation 30.

DEFINITIONS:

"Act" means the Companies Act, 2013 /Companies Act, 1956, as amended from time to time.

"Authorised Person" means any person duly authorised by the Board of Directors.

"Board of Directors" means the Board of Directors of Allcargo Logistics Limited, as constituted from time to time.

"Company" means Allcargo Logistics Limited.

"Documents" means recording of information in any form including data in computer systems, created, retrieved and maintained by the Company or person in the

transaction of business or the conduct of affairs and kept as evidence of such activity, which includes books of accounts, summons, notice, requisition, order, declaration, form, certificate, report agreement, register etc., whether prepared, issued, sent, received or kept in pursuance of the Securities Law or under any other law for the time being in force and applicable to the Company or otherwise, maintained on paper or in electronic form.

“Key Managerial Personnel in relation to the Company, means and include the following officers of the Company for the time being:

- (i) The Managing Director or the Chief Executive Officer or the Manager;
- (ii) The Company Secretary;
- (iii) The Whole-time Director;
- (iv) The Chief Financial Officer; and
- (v) such other officer as may be prescribed by the Government;

“Listing Regulations” means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

“Policy” means policy on Preservation, Maintenance and Disposal of Documents, as may be amended from time to time.

“Preservation” is maintenance of Documents in usable form and to prevent them from being altered, damaged or destroyed.

“Securities Laws” means the Act, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, and the rules, regulations, circulars or guidelines made thereunder.

All other words and expressions used but not defined in this Policy, but defined in the SEBI Act, 1992, the Companies Act, 2013, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and/or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

MAINTENANCE OF DOCUMENTS OBJECTIVES OF THE POLICY

- Documents may be preserved by the Company either in physical mode and/or electronic mode.
- The content and essential characteristics of the Documents must remain unchanged throughout preservation.
- Ensuring that all Information is disclosed at the relevant link and there is unanimity

in the same every time.

- Ensure that the Information, documents, events disclosed on the Website of the Company, unless otherwise specified in the Listing Regulations, shall remain on the Website for such minimum period, as prescribed by SEBI, from the date of disclosure.
- The Information shall be moved to the respective archives folder on the Website after the completion of their minimum web-hosting period from the date of disclosure.
- Information which is required to be hosted on the Website for a particular period, shall be deleted after the due date, therefore, it shall not be saved to archives folder.
- Digital Documents can be maintained in forms such as emails, web pages or database records, scanned versions of paper records that have been digitized in business processes.
- Physical Documents to be maintained in books, register binder and file.
- The officer of the Company who is required to preserve the Documents shall be Authorised Person who is generally expected to observe the compliance of requirements of the 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, characteristics, 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 with preservation, so as to ensure integrity of the Documents and prohibit unauthorized access.
- All digital and physical Documents to be saved at the Registered Office of the Company or at such other places as may be approved by the Board of Directors / or Committee thereof from time to time or decided by the Authorised Person and no physical Documents can be migrated without permission of the Chief Financial Officer, Company Secretary or the Authorised Person.
- A reproduction of any original Documents shall be certified by any of the Director, Key Managerial Personnel or the Authorised Person of the Company to be a true and accurate reproduction of the original of such Documents.
- All important original Documents in physical form pertaining to any transaction to be preserved in a fire proof, lock & key safe vault and protected from unauthorised access.
- Utmost care is to be taken to ensure that files shall not be prematurely destroyed.
- Proper and accurate records of such destruction to be maintained for producing as evidence in any proceedings and also for future reference.
- The Company may choose to keep a copy of destructed records either in physical form or digital form for future reference.
- Details of different laws and its requirement regarding preservation of Documents/Records thereunder are mentioned in the Annexure A, Annexure B

- and Annexure C of this Policy.
- All Documents mentioned in Annexure A shall be preserved by the Company permanently during the entire life of the Company.
 - All Documents mentioned in Annexure B shall be preserved for not less than 8 years after completion of the relevant transactions.
 - All Documents mentioned in Annexure C shall be preserved for such period as may be prescribed under applicable law for the time being in force or decided by the Authorised Person and thereafter the Documents can be destroyed with the approval of the Authorised Person.
 - Other Documents not covered under the said Annexures, unless any law has prescribed any particular period for preservation of such Documents, shall be preserved for the period as may be decided by the respective Department head.
 - The list of Documents in said Annexures may be updated from time to time by the Authorised Person.

Archival and Safety Policy

In compliance with Regulation 30(8) of the Listing Regulations, the Company shall disclose on its website all events or information required to be disclosed to the Stock Exchanges under this Regulation. All such disclosures submitted by Allcargo Logistics Limited to the Stock Exchange will be made available on the Company's website for a period of five (5) years from the date of disclosure. Following this period, the disclosures will be archived and retained offline for an additional three (3) years as per the Company's archival policy.

As part of the Company's commitment to the safety and security of its resources, in the event of a major incident, the safety of personnel shall be the highest priority. This will be followed by immediate actions to rescue or prevent further damage to the Company's records. Emergency response and recovery actions will take precedence over all other Company activities depending on the nature and immediacy of the threat.

RESPONSIBILITY OF CORPORATE INFORMATION TECHNOLOGY (IT) TEAM:

In cases where business application(s) has been discontinued / upgraded to different application, it would be responsibility of Corporate IT team to maintain all such discontinued applications in such a manner that at any given point data / records can be accessed from the application.

DATA OWNERS / CUSTODIAN:

DATA / RECORDS OWNERSHIP:

For all physical as well as electronic Documents: Respective Business Division/ Chief Executive Officer /Department Head of the Company shall be responsible for preservation

of such Records, Documents.

CUSTODIAN:

For achieved physical Documents (Business application related): Corporate Administration team and for electronic Records (Business application related) – Corporate IT team shall be responsible for preservation of such records, data, documents.

DISPOSAL/ DESTRUCTION OF DOCUMENTS:

For the purpose of disposal & destruction of Documents, prior clearance needs to be taken in writing from any of the following:

- Finance Controller of respective business division;
- CEO of respective Business division;
- Corporate Taxation;
- Legal Desk;
- Secretarial Desk;
- Corporate Finance;
- Key Managerial Personnel;
- Board of Directors, wherever required as per the applicable Law

Subject to applicable provisions of any act, rules, regulations, notifications, circulars, guidelines etc. for the time being in force dealing with disposal and destruction of records, the Documents maintained by the Company under this Policy can be destroyed after taking prior clearance as aforesaid, in an environmentally friendly manner. Both paper and digital forms should be recycled where these facilities exist.

The Company shall maintain a register as specified in Annexure D, wherein it shall enter brief particulars of the Documents destroyed and all entries made therein shall be authenticated by the Authorised Person. The Register of Documents destroyed shall be open for inspection during business hours by the concerned person, subject to such reasonable restrictions as the Authorised Person may impose.

DISCLOSURE:

This Policy will be communicated to all the concerned employees/ persons of the Company for their information and necessary action.

In case there are any regulatory changes requiring amendment to this Policy, the same shall be reviewed and amended with the necessary approval of the Chairman & Managing Director of the Company and the updated version of the Policy be issued and published

without any requirement for approval from the Board of Directors. However, the amended regulatory requirements will supersede the Policy, till the time the Policy is suitably amended and The Company shall also upload the approved policy on its website.

Annexure A

Sr. No.	Nature of Document(s)	Law under which Document(s) required to be preserved
1	Certificate of incorporation	The Companies Act, 2013/ The Companies Act, 1956
2	Copies of all documents/information as originally filed for incorporation of the Company	The Companies Act, 2013/ The Companies Act, 1956
3	Certificate of change of name, if any or any other certificate issued by the Registrar of Companies	The Companies Act, 2013/ The Companies Act, 1956
4	Memorandum and Articles of Association as amended from time to time	The Companies Act, 2013/ The Companies Act, 1956
5	All books and documents relating to the issue of Share Certificate	The Companies Act, 2013/ The Companies Act, 1956
6	Minutes of meetings of Board of Directors, Committee of Directors, Shareholders Including Minutes of the resolutions passed through Postal Ballot.	The Companies Act, 2013 / The Companies Act, 1956
7	Circular resolutions	The Companies Act, 2013/ The Companies Act, 1956
8	Statutory Registers	The Companies Act, 2013/ The Companies Act, 1956
9	Listing Agreement	Listing Regulations
10	License /Permission /Approval/ Registration Certificate received from the Statutory/Government authorities.	As per laws applicable to the Company.

Annexure B

Sr. No.	Document(s)	Law under which Document(s) required to be preserved	Period up to which Document(s) needs to be preserved
1	The Instrument creating charge or modification thereon	The Companies Act, 2013/ The Companies Act, 1956	8 Years from the date of satisfaction / modification of charge
2	Copies of all Annual Returns prepared under the Companies Act, 2013 / 1956 and copies of all certificates and Documents required to be annexed thereto	The Companies Act, 2013/ The Companies Act, 1956	8 Years from date of filing with the Registrar
3	All notices pertaining to disclosure of interest of directors, Declaration by directors.	The Companies Act, 2013/ The Companies Act, 1956	8 Years from the end of the financial year to which it relates
4	Office copies of Notices, Agenda, Notes on Agenda and other related paper, Scrutinizer's report, and related papers including proxy forms, representation letters or any other Documents pertaining to the General Meetings	The Companies Act, 2013/ The Companies Act, 1956	As long as they remain current or for 8 financial years
5	Annual reports	The Companies Act, 2013/ The Companies Act, 1956	8 Years immediately preceding a financial year
6	Board Agenda and supporting Documents relating to the Meeting of the Board of Directors or meeting of the Committee of the Directors	The Companies Act, 2013/ The Companies Act, 1956	As long as they remain current or for 8 financial years, whichever is later

7	Attendance register	The Companies Act, 2013/ The Companies Act, 1956	8 financial years
8	Book of Accounts	The Companies Act, 2013/ The Companies Act, 1956	8 financial years immediately preceding a financial year
9	Copy of invoice prescribed under Maharashtra Value Added Tax Act, 2002	Maharashtra Value Added Tax Act, 2002	8 Years
10	Application set up and data for all discontinued application	Information Technology Act, 2008	8 Years from decommissioned date of the respective application

Annexure C

Sr. No.	Document (s)	Law under which Document (s) required to be preserved	Period up to which Document (s) needs to be preserved
1	Insurance Policies	Insurance Laws	3 Years where there has been no insurance claim made on the policy and on rest policies till claim settlement
2	Original Bill of Lading/Express Bill of Lading/Full set of delivery orders /Import General Manifest	Customs Law	5 Years
3	Documents prescribed under Income Tax Act, 1961	Income Tax Act, 1961	6 Years from the end of the relevant assessment year.
4	Documents prescribed under Service Tax Rules, 1994	Service Tax Rules, 1994	5 Years Immediately after the financial year to which such Document/Records pertain.
5	Documents prescribed under Model Goods and Services Tax Law, 2015	Model Goods And Services Tax Law 2015	5 Years
6	Registers and Record - Maharashtra Labour Welfare Fund Act 1953 & Maharashtra Labour Welfare Fund rule 1953	Labour Law	10 Years

	Registers and record under the Employee's State Insurance Act 1948 - The Employee's State Insurance (General Regulation) 1950	Labour Law	5 Years
	Registers under the Factories Act, 1948 - The Maharashtra Factories Rules, 1963 Registers and record under the Payment of Wages Act, 1936 - The Maharashtra Payment of Wages Rules, 1963 Registers and record under the Contract Labour (R& A) Act, 1970 - The Maharashtra Contract Labour (R& A) Rule, 1971 Registers and record the Minimum Wages Act, 1948 - The Maharashtra Minimum Wages Rules, 1963	Labour Law	3 Years
7	Material Agreements /Contracts /deeds	Indian Contract Act, 1872	As per the terms defined in the material agreement(s) /contract(s) or 8 years whichever is later

Annexure D

Register of Document destroyed

Sr. No.	Name of the Document destroyed	Law under which the Document was required to be preserved	Date of approval by the concerned Authorised Person for destruction	Date of destruction of the Document	Remarks	Authentication

Version	1.0
Issuing Authority	Board of Directors on the recommendation of Audit Committee
Owner of the document	Compliance Officer
Effective Date	February 11, 2026
Date of last review/ Amendment	February 11, 2026
Version History	Version 1.0 - Adopted on February 11, 2026