
POLICY ON PRESERVATION OF DOCUMENTS

AMTECH ESTERS LIMITED



1. PREAMBLE

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [hereinafter referred to as "SEBI (LODR) Regulations" or "Regulations"] requires every listed company to have a policy on Preservation of Documents /by the Company either in Physical Mode or Electronic Mode.

Accordingly, this policy is made and approved by the Board of Directors in its meeting on 01.04.2026

2. OBJECTIVE OF THE POLICY

Thus, this policy ("Policy") is framed with an objective of classifying records, registers, returns etc. in at least two categories as follows-

- (a) documents whose preservation shall be permanent in nature;
- (b) documents with preservation period of not less than eight years after completion of the relevant transactions:
for the purpose of such maintenance and preservation as prescribed.

3. DEFINITIONS

Unless repugnant to the meaning or context thereof, the following expressions, wherever used in this policy, shall have the meaning assigned to them below:

- i. "Act" means the Companies Act, 2013 and the Rules made thereunder, as amended from time to time.
- ii. "Board" means the Board of Directors of the Company.
- iii. "Books of Accounts" as defined in Section 2(13) of the Companies Act, 2013.
- iv. "Company" means Amtech Esters Limited.
- v. "Documents" shall mean all papers, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.
- vi. "Maintenance" means keeping documents, either physically or in Electronic Form
- vii. "Policy" means this Policy on Preservation of Company Documents.
- viii. "Electronic Form" shall have the meaning assigned to it in Section 2(1)(r) of the
- ix. Information Technology Act, 2000 read with Rule 27 of the Companies (Management and Administration) Rules, 2014.
- x.
- xi. "SEBI Listing Regulations" means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto.

4. PRESERVATION OF DOCUMENTS

The Documents shall be preserved under following two categories:

(i) PERMANENT NATURE:

The documents of a **permanent nature** which is given in Annexure 1 shall be maintained and preserved permanently by *Amtech Esters Limited* ("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, deletions in the documents shall also be preserved permanently by the Company.



(ii) SPECIFIED PERIOD

The documents to be maintained and preserved for a specified time period after completion of the relevant transactions which is given in Annexure 2 which shall be preserved by the Company for the term **not less than eight years** 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 a term not less than eight years.

In the event the Company is served with any notice for documents from any of the statutory authorities or any litigation is commenced by or against the Company, then the disposal of documents which are subject matter of such notice or litigation shall be suspended until such time the matter is settled, resolved or disposed off. The relevant authorised person shall be responsible for informing all relevant employees of the Company about suspension of further disposal of documents.

The respective Functional/ Departmental heads of the Company shall be responsible for maintenance and preservation of documents in respect of the areas of functions falling under the charge of each of them, in terms of this Policy. They shall also designate an authorised person who shall ensure compliance of this Policy and shall provide an annual confirmation of compliance to the Compliance Officer. The Compliance Officer shall be the overall policy owner and shall place a compliance report before the Board / Audit Committee on an annual basis.

Maintenance in Electronic Form: In accordance with Section 120 of the Act read with Rule 27 of the Companies (Management and Administration) Rules, 2014, the Company may maintain its registers, records, indices, copies of annual returns and other documents in Electronic Form. The Company shall ensure adequate cybersecurity safeguards, periodic back-up, data integrity, audit trail, and retrievability of such electronic records throughout the prescribed preservation period.

5. DESTRUCTION OF DOCUMENTS

The documents specified in Annexure 2 which are not required to be maintained and preserved permanently, may be destroyed after the expiry of the specified retention period in such mode and manner as specified and approved by the Functional/ Departmental Heads.

6. AMENDMENT TO THE POLICY

The policy would be reviewed on an annual basis by the Board of Directors. In case, there are any regulatory changes requiring modifications to the Policy, the Policy shall be reviewed and amended with due approval from the Board of Directors. However, the amended regulatory requirements will supersede the existing Policy till the time Policy is suitably amended.

By and on Behalf of Board of Directors
for AMTECH ESTERS LIMITED
For Amtech Esters Ltd.


AJIT SINGH BAWA
MANAGING DIRECTOR

Date: 01.04.2026

“ANNEXURE – 1”
DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE

Sr. No.	Documents
1.	Property records including purchase and sale deeds, licences, copyrights, patents & trademarks
2.	Certificate of Incorporation
3.	Minutes of Board, Committee and Shareholders' Meetings
4.	Register of Members and other Statutory Records
5.	Personal files of all live employees
6.	Memorandum and Article of Association of the company, including any amendment thereto.
7.	Any other record as may be decided by the Chief Executive Officer/ Managing Director/ Whole-time Director of the Company from time to time.

“ANNEXURE – 2”

**DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER
COMPLETION OF RELEVANT TRANSACTION**

Sr. No.	Documents
1.	Books of account including relevant books and papers and financial statements.
2.	Disclosures/ notices by a director of his interest
3.	Instrument creating a charge or modification Annual return and copies of all certificates and documents required to be annexed thereto
4.	Registers of Fixed assets
5.	Attendance Register of Board Meetings
6.	Attendance Register of Committee Meetings
7.	Attendance Slips of General Meetings
8.	Register of Deposits
9.	Register of Proxies
10.	Any other record as may be decided by the Chief Executive Officer/ Managing Director/ Whole-time Director of the Company from time to time.

