HEG GRAPHITE LIMITED
POLICY FOR PRESERVATION OF DOCUMENTS

Approved by Board of Directors at its meeting held on August 10, 2026.

SEBI has notified SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") on September 2, 2015. As per Regulation 9 of the Listing Regulations, every listed entity is required to frame a policy for preservation of documents, approved by its board of directors, classifying them 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.

DEFINITIONS

(i) "Act" means the Companies Act, 2013 and the Rules made thereunder.
(ii) "Applicable Law" means any law, rules, circulars, guidelines or standards issued by the Securities and Exchange Board of India, Ministry of Corporate Affairs and the Institute of Company Secretaries of India under which the Preservation of the Documents has been prescribed.
(iii) "Board" means the Board of Directors of the Company.
(iv) "Company" means HEG Graphite Limited.
(v) "Documents" means all papers, records, files, books including in soft/digital format etc. and as required to be maintained under any law or regulation for the time being in force.

The Company may keep documents specified above in electronic mode.

In compliance with the aforementioned statutory requirements, the Company has formulated this policy for preservation of documents by classifying them in two categories as follows:

(a) **Documents whose preservation shall be permanent in nature**:

S.No.	Particulars	Provision in Law, if any	In the Custody of
1.	Minutes -Annual General Meeting/ Extra Ordinary General Meeting	Section 118 and the Companies (Management and Administration) Rules, 2014.	Secretarial Deptt.
2.	Minutes- Meeting of Board of Directors	Section 118 and the Companies (Management and Administration) Rules, 2014.	Secretarial Deptt.
3.	Minutes- Meeting of Audit Committee	Section 118 and the Companies (Management and Administration) Rules, 2014.	Secretarial Deptt.
4.	Minutes- Meeting of Stakeholders Relationship	Section 118 and the Companies (Management and Administration) Rules, 2014.	Secretarial Deptt.

	Committee		
5.	Minutes-Meeting of Nomination & Remuneration Committee	Section 118 and the Companies (Management and Administration) Rules, 2014.	Secretarial Deptt.
6.	Minutes – Meeting of Corporate Social Responsibility and ESG Committee	Section 118 and the Companies (Management and Administration) Rules, 2014.	Secretarial Deptt.
7.	Minutes of Independent Directors	In terms of Schedule IV of the Companies Act, 2013.	Secretarial Deptt.
8.	Minutes for Board Committee for Shares	In terms of provisions of the Companies Act, 2013 as amended from time to time.	Secretarial Deptt.
9.	Minutes of Buyback	In terms of Section 68 of the Companies Act, 2013.	Secretarial Deptt.
10.	Minutes of Risk Management Committee	In terms of the SEBI (LODR) Regulations, 2015.	Secretarial Deptt.
11.	Minutes of any other Committee as constituted from time to time	As per the Provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.	Secretarial Deptt.
Note: Where, under a scheme of arrangement, a company has been merged or amalgamated with another company, Minutes of all Meetings (Board, Committees, General Meetings, Annual General Meetings and Extra-Ordinary General Meetings) of the transferor company, as handed over to the transferee company, shall be preserved permanently by the transferee company, notwithstanding that the transferor company might have been dissolved.			
12.	Register of Charges (CHG-7)	Section 85 and the Companies (Registration of Charges) Rules, 2014	Secretarial Deptt.
13.	Register of Members and Name Index of Members (MGT – 1)	Section 88 and the Companies (Management and Administration) Rules, 2014	RTA/Secretarial Deptt.
14.	Register of Renewed and Duplicate Certificates (SH-2)	Section 46 and the Companies (Share Capital and Debentures) Rules, 2014	RTA/Secretarial Deptt.
15.	Register of Contracts with related party and contracts and Bodies etc. in which Directors are Interested (MBP – 4)	Section 189 and the Companies (Meetings of Board and its Powers) Rules, 2014.	Secretarial Deptt.
16.	Register of loans, guarantee, security and acquisition made by the Company (MBP-2)	Section 186 and the Companies (Meetings of Board and its Powers) Rules, 2014	Secretarial Deptt.
17.	Register of Directors and Managerial Personnel with their shareholding	Section 170 and the Companies (Appointment and Qualification of Directors) Rules, 2014	Secretarial Deptt.

(b) **Documents other than those listed in (a) above with tenure of preservation as mentioned against them** :

S. No	Particulars	Provision in Law, if any	In the Custody of	Tenure for preservation
1.	Register of Transfer & Transmission of Shares	Section 56 and the Companies (Share Capital and Debentures) Rules, 2014	RTA/Secretarial Deptt.	The Register should be preserved for a period of 8 years.
2.	Instrument creating the charge	Section 85 and the Companies (Registration of Charges) Rules, 2014	Secretarial Deptt.	Instruments creating a charge should be preserved for a period of 8 years from the date of satisfaction of charge.
3.	Register of Directors' Attendance	Secretarial Standard on Meetings of the Board of Directors	Secretarial Deptt.	The register should be preserved for a period of 8 years.
4.	Register of Proxies	Section 105 and the Companies (Management and Administration) Rules, 2014	Secretarial Deptt.	The Register of proxies should be preserved for a period of 8 years from the date of the meeting.
5.	Register of Investors' Complaints	SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	Secretarial Deptt.	The Register should be preserved for a period of 8 years from the date of the last entry.
6.	Office Copies of Notice, Agenda, Notes on Agenda, Scrutinizer's Report and other related Papers.	Secretarial Standard on Meetings of the Board of Directors and General Meetings.	Secretarial Deptt.	This document shall be preserved for a period of 8 years.

7.	Books of Accounts	Section 128 and the Companies (Accounts) Rules, 2014.	Finance, Accounts and Taxation Deptt.	The books of account together with vouchers, records and papers relevant to any entry in the books, should be preserved for a period of not less than 10 accounting years immediately preceding the current accounting year.
8.	Records pertaining to Income tax, Excise, Service tax, Customs, Sales tax, Trade tax and other applicable taxes on the Company	Excise Act, Customs Act, Service Tax Act , Sales Tax Act and other applicable Act etc.	Finance, Accounts and Taxation Deptt.	All relevant documents should be preserved for a period of not less than 10 accounting years immediately preceding the current accounting year.
9.	Registers and records related to other applicable laws on the Company	Other Laws as applicable	Respective Departments	All relevant documents should be preserved for a period of not less than 10 accounting years immediately preceding the current accounting year.
10.	Annual Return	Section 92 and the Companies (Management and Administration) Rules, 2014	Secretarial Deptt.	Copies of Annual Returns and all certificates and document required to be annexed thereto should be preserved for a period of 8 years from the date of filing with the Registrar.
11.	Insider Trading Disclosures	SEBI (Prohibition of Insider Trading Regulations), 2015	Secretarial Deptt.	This disclosures shall be preserved for a period of 8 years.
12.	**Preservation of Dividend Cheques, Warrants and Dividend Registers**	Secretarial Standard-3, Issued by ICSI.	Secretarial Deptt.	**Dividend cheques or warrants returned by the Bank, after payment thereof, and the Dividend Registers shall be preserved by the company for a period of 8 years.**

(c) **Other Books/Registers/Documents/Records/Data not listed above**

As per applicable laws. A procedure for department wise preservation of documents to be laid down separately.

Notes:

i) For all such cases and matter for which there is a dispute or any litigation is pending , all related books/documents/records/data etc. the preservation of which is listed in (b) & (c) above shall be maintained till the settlement of dispute or completion of legal proceedings.

ii) All records shall be maintained to comply with Information Technology Act, 2000 or as amended from time to time.

iii) Where the books of account and other relevant books and papers etc. are kept in electronic mode , they shall comply with the following conditions in terms of Rule 3 - Companies(Accounts) Rules, 2014:

(1) The books of account and other relevant books and papers maintained in electronic mode shall remain accessible in India so as to be usable for subsequent reference.

(2) The books of account and other relevant books and papers referred to in sub-rule (1) shall be retained completely in the format in which they were originally generated, sent or received, or in a format which shall present accurately the information generated, sent or received and the information contained in the electronic records shall remain complete and unaltered.

(3) The information received from branch offices shall not be altered and shall be kept in a manner where it shall depict what was originally received from the branches.

(4) The information in the electronic record of the document shall be capable of being displayed in a legible form.

(5) There shall be a proper system for storage, retrieval, display or printout of the electronic records as the Audit Committee, if any, or the Board may deem appropriate and such records shall not be disposed of or rendered unusable, unless permitted by law: Provided that the back-up of the books of account and other books and papers of the company maintained in electronic mode, including at a place outside India, if any, shall be kept in servers physically located in India on a periodic basis.

(6) The company shall intimate to the Registrar on an annual basis at the time of filing of financial statement-

(a) the name of the service provider;
(b) the internet protocol address of service provider;
(c) the location of the service provider (wherever applicable);
(d) where the books of account and other books and papers are maintained on cloud, such address as provided by the service provider.

Explanation.- For the purposes of this rule, the expression "electronic mode" includes “electronic form” as defined in clause (r) of sub-section (1) of section 2 of Information Technology Act, 2000 (21 of 2000) and also includes an electronic record as defined in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000) and “books of account ” shall have the meaning assigned to it under the Act.

POLICY REVIEW

The Board of Directors may at its sole discretion modify this policy as may be deemed necessary and in accordance with any regulatory amendments.