

**POLICY ON PRESERVATION & ARCHIVAL OF DOCUMENTS & RECORDS**

**1. Preface**

- 1.1 The Board of Directors of Expression 360 Services India limited (the “**Company**”) has approved the Policy on Preservation & Archival of Documents & Records (the “**Policy**”) at its meeting held on **September 30, 2025**. This Policy is framed in accordance with the requirements of Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the “**SEBI Listing Regulations**”) as amended from time to time.
- 1.2 SEBI Listing Regulations requires every listed entity to have a policy for preservation of documents, and the requirements of Regulation 30(8) of the SEBI Listing Regulations as amended from time to time that requires every listed entity to disclose and host on its website, all events or information disclosed to stock exchanges(s) under the regulation, for a minimum period of 5 years and thereafter as per this Policy of the Company.

**2. Objective**

- 2.1 The objective of this Policy is to ascertain the procedure for Preservation, Archival and Disposal of Documents and Records of the Company.

**3. Scope and Applicability**

- 3.1 This Policy applies to all the relevant Documents and Records created in the course of the Company’s operations under the Applicable Laws.
- 3.2 The head of the respective departments shall be responsible for Preserving, Archiving, and Disposing of Documents and Records related to their department.

**4. Effective Date**

- 4.1 This Policy is effective from the date of listing of the equity shares of the Company on the stock exchange(s).

**5. Definitions**

- 5.1 “**Act**” means the Companies Act, 2013 and the rules framed thereunder, including any modifications, clarifications, circulars or re-enactment thereof.
- 5.2 “**Applicable Laws**” means any law, rules, regulations, circulars, guidelines or standards under which the Preservation, Archival and Disposal of the documents or records has been prescribed.
- 5.3 “**Archival**” or “**Archiving**” refers to the systematic process of accumulating and securely storing historical records or information, whether on digital servers, networks, or at physical locations. This involves evaluating, organizing, and preserving records to ensure they can be accessed in the future for legal, compliance, or historical purposes.
- 5.4 “**Board of Directors**” or “**Board**” means the Board of Directors of the Company, as constituted from time to time.

- 5.5 **“Disposal”** or **“Disposal Method(s)”** shall mean disposal through recycling of non-confidential Documents or Records, shredding or otherwise rendering confidential Documents or Records unreadable, and deletion or destruction of electronically stored data.
- 5.6 **“Documents”** or **“Records”** refers to files, papers, notes, agreements, records, notices, agenda, circulars, declarations, forms, minutes, advertisements, registers, correspondences challans, CDs, DVDs, electronic storage device, audio/video recordings or any other piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company required under or in order to comply with the requirements of any Applicable Laws.
- 5.7 **“Key Managerial Personnel”** means key managerial personnel as defined under subsection (51) of section 2 of the Companies Act, 2013.
- 5.8 **“Maintenance”** means keeping documents, either physically or in electronic form.
- 5.9 **“Material Events”** means events as specified in Schedule III to the SEBI Listing Regulations and upon the occurrence of which a listed entity shall make disclosures to stock exchange(s) and host such disclosures on the listed entity’s website.
- 5.10 **“Preservation”** or **“Preserve”** means maintenance of documents and records (including physical or electronic) in usable form and in good order, to prevent them from being damaged, destroyed or tampered with.
- 5.11 **“SEBI”** means the Securities and Exchange Board of India.

Any other term not defined herein shall have the same meaning as defined in the Act, SEBI Listing Regulations or any other Applicable Law or regulation to the extent applicable to the Company.

## **6. Preservation**

### **6.1 Policy**

- a) The Company shall maintain and preserve all the relevant Documents or Records in accordance with the Applicable Laws.
- b) The head of the respective department or unit shall be responsible for maintaining and preserving Documents or Records related to their department.
- c) Documents or Records mandated to be preserved under Applicable Laws shall be retained either permanently or for the duration specified by such laws, as amended from time to time.
- d) Documents and Records that must be preserved for a minimum of eight (8) years following the completion of the relevant event (or for such other period as prescribed under the SEBI Listing Regulations and other Applicable Laws) shall be preserved for the duration specified by the respective departmental or unit heads, as may be determined from time to time.

## **6.2 Modes of Preservation**

- a) Documents or Records may be maintained in either physical or electronic format.
- b) The respective departmental heads, responsible for ensuring compliance with Applicable Laws, shall be accountable for the preservation of Documents or Records.
- c) Documents or Records must be preserved in a manner that safeguards them against tampering, alteration, destruction, or any action that could compromise their content, authenticity, usefulness, or accessibility.
- d) The preserved Documents or Records must be accessible at all times. Access may be restricted by the authorised person responsible for preservation to maintain the integrity and confidentiality of the documents and prevent unauthorised access.
- e) The Company shall implement appropriate backup measures for all Documents or Records preserved, whether in physical or electronic form.

## **7. Disclosures & Archival**

### **7.1 Under SEBI Listing Regulations:**

- a) All the disclosures shall be hosted on the Company's website at [www.expression360.in](http://www.expression360.in) for a minimum period of five (5) years from the date of disclosure, subject to requirements under the SEBI Listing Regulations, as amended from time to time;
- b) After the completion of the mandatory five (5)-year period, such disclosures shall be archived and retained for a further period of two (2) years;
- c) The Company may retain certain disclosures beyond this period, if required for legal or business purposes; and
- d) Once the archival period is over, the documents shall be destroyed in accordance with this Policy.

### **7.2 Under Other Statutes or Regulations:**

- a) Any Disclosure mandated under other statutes or legal requirements shall be hosted on the Company's website for the period prescribed by the Applicable Laws ("**Hosting Period**");
- b) Where no specific Hosting Period is defined, such events and/or documents shall be hosted on the Company's website at [www.expression360.in](http://www.expression360.in) for a period of five (5) years or as long as they remain relevant as determined by the Company, whichever is higher; and
- c) Following the expiration of the Hosting Period, the information shall be archived for a further two (2) years and subsequently disposed of as per this Policy.

**7.3 Archival Methodology**

- a) Archival records are classified into:
  - (i) Records requiring permanent preservation (due to evidentiary or legal value);
  - (ii) Records requiring preservation for specific durations, as mandated under Applicable Laws.
- b) Archives may consist of documents stored in both physical and electronic formats;
- c) Archived Documents or Records shall be kept in the custody of the Company Secretary and Compliance Officer or any other person, duly authorised by any of the Key Managerial Personnel of the Company.
- d) Each department or unit shall identify the documents and records that need to be retained and will be responsible for archiving them in accordance with this Policy.
- e) Documents or Records archived in electronic format shall be automatically backed up on a periodic basis, following the procedures established by the Company's IT department.

**8. Disposal**

- 8.1 Documents or Records that are no longer needed or have surpassed their prescribed retention period under the Applicable Laws may be securely destroyed or disposed of via any of the Disposal Methods, ensuring they cannot be retrieved or recovered, only with the approval of the Board or a designated committee thereof.
- 8.2 The Company shall maintain a Disposal register, overseen by the Company Secretary and Compliance Officer, to record key details of all disposed records.
- 8.3 This register will be maintained permanently, either in physical or electronic form, with the assistance of the Company Secretary and Compliance Officer.

Provided that if the Company receives a notice from any statutory authority or is involved in any legal proceedings, the disposal of related documents, including emails, must be immediately suspended until the matter is fully resolved. The Company Secretary and Compliance Officer shall promptly notify all employees to halt further disposal of such documents.

**9. Policy Interpretation**

- 9.1 In case of conflict between this Policy and any applicable statutory provisions, the latter shall prevail. Any future amendments to the Applicable Laws shall automatically be deemed part of this Policy.

**10. Review and Amendments**

- 10.1 The Board may, at any time, subject to the Applicable Laws, amend any provision(s) or substitute any of the provisions of this Policy with the new provision(s) or replace the Policy entirely with a new Policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

**11. Severability**

- 11.1 In the event of any conflict between the provisions of this Policy and the SEBI Listing Regulations, as amended from time to time, the SEBI Listing Regulations shall prevail over this Policy and the part(s) so repugnant shall be deemed to sever from the Policy and the rest of the Policy shall remain in force.

**12. Disclosure**

- 12.1 This Policy shall be disclosed on the Company's website and made available to stakeholders.