POLICY FOR PRESERVATION OF DOCUMENTS AND ARCHIVAL POLICY OF ORIENTAL NAGPUR BETUL HIGHWAY LIMITED

A. Preamble:

The Policy for Preservation of Documents and Archival (“Policy”) aims to provide a comprehensive policy on the preservation and conservation of the records and documents of Oriental Nagpur Betul Highway Limited (“the Company”). It provides guidance on the preservation and management of documents to help ensure the authenticity, reliability and accessibility of such documents. The policy aims at identifying, classifying, storing, securing, retrieving, tracking and destroying or permanently preserving records. It stipulates the duration and manner in and place at which records and documents of the Company shall be preserved. Accordingly, the Company, has formulated this Policy.

B. Definitions:

1. **"Act”** means the Companies Act, 2013.

2. **"Applicable Law"** means any existing or new enactments, circulars, Laws, Rules, Regulations issued by the Government of India/State Governments or laws enacted by any overseas country which has an impact on the Company’s business and also rules, regulations or standards which are issued by any statutory bodies in India.

3. **"Authorised Person"** means any person duly authorised by the Board.

4. **"Board"** means the Board of Directors of the Company or any of the Committees constituted by it.

5. **"Current Documents"** means any Document that still has an ongoing relevance without limitation or reference to any ongoing litigation, proceedings, complaint, dispute, contract or the like matter.

6. **"Documents"** refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any Applicable Law, whether issued, sent, received or kept in pursuance of the Act or under any other law for the time being in force or otherwise, maintained on paper or in Electronic Form and does not include multiple or identical copies.

7. **"Electronic Records"** means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.

8. **"Electronic Form"** means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other form of storage and retrieval device, considered feasible, whether the same is in possession or control of the Company or otherwise the Company has control over or access thereto.

9. Key Managerial Personnel means Chief Executive Officer (“CEO”), Chief Financial Officer (“CFO) and Compliance Officer (“CO”) of the Company.

10. **"Maintenance"** means keeping Documents, either physically or in Electronic Form.

11. **“Physical records”** means all the handwritten or printed and signed books and records maintained by the Investment Manager of the Company in physical form.

12. **"Preservation"** means to keep in good order and to prevent from being altered, damaged or destroyed.

13. **"LODR Regulations"** means the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

14. **“Secretarial Standards”** means Secretarial Standards issued by the Institute of Company Secretaries of India.”

Any other term not defined herein shall have the same meaning as prescribed to it under the Companies Act, 2013, and LODR regulations, framed by the Securities Exchange Board of India or any other relevant regulation/legislation applicable to the Company.

C. Purpose of the Policy: Regulation 9 of the LODR Regulations mandates that a listed entity shall have 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 a preservation period of not less than eight years after completion of the relevant transactions.

Provided that a listed entity may keep documents specified in clauses (a) and (b) in electronic mode.

Furthermore, Regulation 51(3) of the Listing Regulation for hosting of the disclosures on its website for 5 years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

This amended policy shall apply to the Company.

D. Scope of the Policy: This Policy provides a framework for ensuring that official records and documents are adequately maintained and protected. This policy covers all records and documents created, received, managed and retained by the Company in any format or medium. This Policy covers records retained at the Company's own location and/or at the locations of the Registrars and Share Transfer Agents appointed by the Company.

E. Type of Documents: The Company's records and documents can be classified as physical and electronic records. Documents can also be categorised into documents to be preserved for limited life span and those to be preserved permanently.

Documents preserved for a limited period shall be preserved for a period of not less than eight years after completion of the relevant transaction or any such period as required under applicable law.

Physical records would consist of all the handwritten or printed and signed books and records maintained by the Investment Manager in physical form. Electronic records would comprise of all such documents which are digitally or virtually maintained in the electronic forms. Electronic record shall be authenticated by digital signatures.

F. Classification: The preservation of Documents shall be done in the following manner:

a) Where there is a period for which a Document is required to be preserved as per Applicable Law, for the period required under Applicable Law.

b) In case of "Current Document" (as defined above) or any other Document, for such period, as a competent officer of the Company required to handle or deal with the Document takes a considered view about its relevance and may be preserved for a period of 8 years from the date on which the Document was originated.

c) In case of any other Document, for such period, as a competent officer of the Company, required to handle or deal with the Document takes a considered view about its relevance; provided that generally speaking, a Document may be preserved for a period of 8 years from the date on which the Document was originated.

While prescribing different time periods for preservation of records, the following aspects have been taken into account:

i. Compliance with statutory and regulatory requirements.
ii. Requirements of SEBI/MCA officials or other officials to have access to certain records.
iii. Requirements of internal and external auditors to have access to certain records.

The documents or records not covered by this Policy shall be maintained by the Company for the time period specified for their preservation under any statute or regulation, for the time being in force or in absence of the same, as per the discretion of the Board.

If a law suit or any other proceeding involving the Company is pending or reasonably foreseeable, the documents relevant to such litigation or proceeding shall be retained and preserved as per the directions of the Court, Tribunal or Adjudicating Authorities or as maybe determined by the management considering the ongoing litigations. All retention periods under the policy shall be suspended with respect to such documents.

An indicative list of the Documents and the timeframe of their preservation is provided in **Annexure 1.**

G. **Method and tenor of Preservation:** The Documents may be preserved in physical form and/or electronic form. All the statutory documents shall be preserved for a minimum period of eight financial years, immediately preceding a financial year, and since creation of the Company, when the Company has been created for a period of less than eight years or such longer duration if prescribed under applicable law. Documents shall be preserved in a chronological manner for each financial year. The person in charge of custody of the documents shall be responsible for proper maintenance and safe keeping of documents under his custody. The Company shall maintain back-up of all documents maintained in the electronic form.

   The preservation of Documents should be such as to ensure that there is no tampering, alteration and destruction. Nothing shall be done which endangers the content, authenticity, utility or accessibility of the Documents.

   The preserved Documents must be accessible at all reasonable times. Access may be controlled by Authorized Person(s) with preservation, to ensure integrity of the Documents and to prohibit unauthorized access.

   Documents which are confidential in nature shall, wherever possible, be kept under lock and key and shall be shared on a need- to-know basis only with persons directly involved in the transaction involving such documents and records.

H. **Place of Preservation of Documents and Records:** All records and documents along with all the supportive documents which are physically available shall be maintained at the registered office of the Company, presently being Unit No. 307A, 3rd Floor, Worldmark 2, Asset Area No.8, Hospitality District, Delhi Aerocity, South West Delhi, New Delhi, Delhi, India, 110037**.** All the documents required to be maintained in terms of the LODR Regulations, as amended or supplemented, including any guidelines, circulars, notifications and clarifications framed or issued thereunder as applicable, listing agreements, and any Applicable Law, shall be preserved under the custody of the relevant Key Managerial Person or Authorized person of the Company.

   All financials' records required to be maintained in terms of the Act, LODR Regulations, prescribed accounting standards, Income Tax Act, 1961 and other applicable law, shall be maintained under the custody of the Chief Financial Officer of the Company or Authorized person of the Company.

   For paucity of space at the registered office of the Company, physical data may be kept at an external storage facility, provided that the data so preserved is capable of being easily accessed and retrieved when need be.

I. **Maintenance of Books of Accounts and Financials:** Books of accounts and all financial records required to be kept in terms of the InvIT Regulations, the Act, prescribed accounting standards, Income Tax Act, 1961 and other applicable law, shall be maintained under the custody of the Chief Financial Officer of the Investment Manager in such manner as prescribed under applicable law and amendments thereto.

   Books of accounts of the Company shall be maintained in electronic form.

J. **Inspection and Investigation:** If required under applicable law, some of the registers and records may be required to be kept open by the Company for inspection by directors of the Company and shareholders of the Company and by other persons, including creditors of the Company. Upon receipt of advance notice from a shareholders or from any other specified person the Company shall facilitate inspection of such documents by such persons and allow extracts to be taken from certain documents, registers and records and to furnish copies of certain documents, registers and records. Such documents and records shall be kept open for inspection during the business hours of the Company without payment of any fee.

   Government and statutory authorities, including the Securities and Exchange Board of India, have the right of access to all registers and records. The Government or any statutory body, may order investigation into the affairs of the Company and may order seal and seizure of documents and records. In such an eventuality the Company and its officers shall support and assist the Government or statutory officers in every possible way.

K. **Documents Hosted on the Company Website:** Documents which are statutorily or regulatorily required to be hosted on the Company website shall be hosted within the prescribed timeline from the occurrence of the event. All statutory data shall be hosted on the Company website for such minimum period as prescribed under applicable law. After which it shall be preserved in the archival folder of the Company maintained offline, until it is destroyed upon the expiry of the statutory period for the preservation of such documents.

L. **Register of Documents Destroyed to be Maintained:** Documents and records may be destroyed as provided under the applicable laws, after the expiry of the statutory period for the preservation of the documents, after keeping a suitable record of documents destroyed.

M. Conversion of the Form in which the Documents are Preserved: The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

This will be done after obtaining prior approval of the Key Managerial Personnel and/or Authorised person(s)/ the Board.

N. Conflict with law: The policy shall not contradict with the provisions of any applicable law. In case of any discrepancy, the provisions of applicable law shall prevail over the provisions of this policy.

O. Communication of this Policy: This Policy shall be posted on the website of the Company i.e. **http://www.nagpurbetulhighway.in//**

P. Review: The policy may be reviewed by the Board of Directors of the Company from time to time as it deems appropriate, which shall be in accordance with the applicable laws and regulations.

Q. Amendment:

i. Any amendment or variation to this Policy shall be approved by the board of directors of the Company and undertaken in compliance with the LODR Regulations and other applicable law.

ii. Notwithstanding the above, this Policy will stand amended to the extent of any change in applicable law, including any amendment to the LODR Regulations, without any action from the Company.

Amended Policy Approved and Adopted by the board of directors of Company on August 11, 2026.

Annexure 1:

INDICATIVE LIST

I. **PERMANENT PRESERVATION**:

a) Common Seal
b) Minutes books of Books, General Meetings and Committee Meetings
c) Statutory Registers
d) License and Premissions
e) Statutory Forms and disclosures except for routine compliance
f) Scrutinizers' Reports
g) Register of Members

II. TEMPORARY PRESERVATION UPTO 8 YEARS:

a) Board Agenda and supporting documents
b) Attendance Register
c) Office copies of Notice of General Meeting and related papers
d) Office copies of Notice of Board Meeting / Committee Meeting, Notes on Agenda and other related papers
e) All notice pertaining to disclosure of interest of directors
f) Books of accounts, financial statements etc.
g) Registers of debentures holders or any other security holders

III. OTHERS:

As per applicable law