

SIKOZY REALTORS LIMITED

POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS

[Pursuant to Regulation 9 and Regulation 30(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

1. PREAMBLE

Sikozy Realtors Limited (“Company”) is committed to maintaining its books, records, documents and information in an organised, secure, accurate and retrievable manner.

The Board of Directors of the Company has adopted this **Policy on Preservation and Archival of Documents** (“Policy”) pursuant to Regulation 9 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), as amended from time to time.

This Policy consolidates the Company’s existing **Policy on Preservation of Documents** and **Archival Policy** into a single framework governing the preservation, retention, security, retrieval, archival and destruction of documents and records of the Company.

2. OBJECTIVES

The objectives of this Policy are to:

- a. ensure preservation of important and critical documents and records of the Company;
- b. establish an effective framework for management and maintenance of documents;
- c. ensure timely and accurate availability and retrieval of information;
- d. protect documents and records against loss, damage, deterioration, unauthorised access, alteration or destruction;
- e. ensure appropriate preservation of documents in physical and/or electronic form;
- f. establish appropriate retention periods for different categories of documents;
- g. ensure archival of disclosures and information hosted on the Company’s website in accordance with Applicable Laws;
- h. ensure compliance with the Listing Regulations, Companies Act, 2013 and other Applicable Laws; and
- i. facilitate transparency, accountability and effective administration of the affairs of the Company.

3. APPLICABILITY

This Policy shall apply to all departments, divisions, functions and employees of the Company and shall cover all documents and records maintained by the Company in physical or electronic form.

The Policy shall also apply to documents and records maintained by third parties, consultants, service providers, Registrar and Share Transfer Agent, depositories or other persons on behalf of the Company, to the extent applicable.

4. DEFINITIONS

Unless the context otherwise requires:

4.1 “Act”

“Act” means the Companies Act, 2013 and the rules made thereunder, as amended from time to time.

4.2 “Applicable Laws”

“Applicable Laws” means all applicable laws, statutes, ordinances, regulations, rules, circulars, notifications, guidelines, directions and standards issued by any governmental, statutory, regulatory or judicial authority, including the Securities and Exchange Board of India (“SEBI”), Ministry of Corporate Affairs (“MCA”), stock exchanges and other authorities having jurisdiction over the Company.

4.3 “Board”

“Board” or “Board of Directors” means the Board of Directors of the Company.

4.4 “Company”

“Company” means Bombay Cycle & Motor Agency Limited.

4.5 “Documents”

“Documents” includes summons, notices, requisitions, orders, declarations, records, forms, registers, correspondence, agreements, contracts, reports, statements, filings and other documents required to be maintained pursuant to Applicable Laws or in connection with the business and affairs of the Company, whether maintained in physical or electronic form.

4.6 “Electronic Records”

“Electronic Records” means information, documents, records, data, correspondence, e-mails, scanned documents, databases, web pages, digital files and other information stored or maintained in electronic form.

4.7 “Minutes”

“Minutes” means the record of proceedings of meetings of the Board, committees of the Board and general meetings of members of the Company required to be maintained under Applicable Laws.

4.8 “Preservation”

“Preservation” means maintaining documents and records in a manner that ensures their accuracy, authenticity, integrity, accessibility, security and capability of retrieval and reproduction.

4.9 “Archival”

“Archival” means the continued retention, storage or hosting of documents, records or disclosures after completion of the period for which they are required to be actively maintained or hosted.

PART A
PRESERVATION AND RETENTION OF DOCUMENTS

5. CATEGORIES OF DOCUMENTS

In accordance with Regulation 9 of the Listing Regulations, documents of the Company shall be classified into the following categories:

Category I – Documents whose preservation shall be permanent in nature

The following documents shall be preserved permanently:

1. Certificate of Incorporation of the Company;
2. Memorandum of Association and Articles of Association;
3. Minutes of meetings of the Board of Directors;
4. Minutes of meetings of Committees of the Board;
5. Minutes of General Meetings of Members;
6. Register of Members and index thereto;
7. Foreign Register of Members;
8. Statutory Registers required to be maintained under Applicable Laws;
9. Counterfoils of share certificates issued from time to time;
10. Approvals, licences, permissions and registrations issued by statutory or regulatory authorities which are of continuing relevance;
11. Documents relating to title to material properties and assets of the Company;
12. Intellectual property registrations, wherever applicable;
13. Permanent corporate records and constitutional documents;
14. Documents relating to material restructuring, amalgamation, merger, demerger or reconstruction of the Company; and
15. Such other documents as may be required to be preserved permanently under Applicable Laws.

6. CATEGORY II – DOCUMENTS TO BE PRESERVED FOR NOT LESS THAN EIGHT YEARS

The following documents shall be preserved for a period of **not less than eight years after completion of the relevant transactions**, or such longer period as may be prescribed under Applicable Laws:

1. Proxy Forms received from members;
2. Circular Resolutions;
3. Annual Reports;
4. Consent and resignation letters;
5. Books of Account and supporting records required to be maintained under Applicable Laws;
6. Register of Debenture Holders or other Security Holders along with the index;
7. Copies of Annual Returns and documents required to be annexed thereto;
8. Foreign Register of Debenture Holders or other Security Holders;
9. Declarations made by Directors under Applicable Laws, including Sections 164 and 184 of the Act;
10. Notices of meetings of the Board, Committees and shareholders, including Postal Ballot Notices;
11. Correspondence with investors, Registrar and Share Transfer Agent, stock exchanges, depositories, regulatory authorities and other stakeholders;
12. Disclosures under securities laws, including takeover-related disclosures, wherever applicable;
13. Advertisements published by the Company;
14. Files and records pertaining to NSDL, CDSL and other depositories;
15. Disclosures made to stock exchanges under the Listing Regulations;
16. Documents relating to legal matters of the Company;
17. Agreements and contracts with employees and other stakeholders;

18. Material correspondence with statutory, regulatory and governmental authorities;
19. Documents relating to material transactions and corporate actions; and
20. Such other documents as may be prescribed under Applicable Laws.

7. CATEGORY III – DOCUMENTS PRESCRIBED UNDER OTHER APPLICABLE LAWS

Documents which are not specifically covered under Categories I or II shall be preserved for the period prescribed under the respective Applicable Laws.

Where more than one Applicable Law prescribes different preservation periods, the Company shall follow the **longer applicable preservation period**.

Nothing contained in this Policy shall be construed as permitting destruction of a document before the expiry of a statutory or regulatory preservation period.

8. PRESERVATION DURING LITIGATION, INVESTIGATION OR PROCEEDINGS

Notwithstanding the retention periods specified in this Policy, no document shall be destroyed, deleted or otherwise disposed of where such document:

- a. is required to be preserved under Applicable Laws;
- b. is subject to pending or reasonably anticipated litigation;
- c. is required in connection with any investigation, inquiry, inspection, audit or regulatory proceeding;
- d. is relevant to any notice, claim, dispute or legal proceeding; or
- e. is otherwise required to be retained pursuant to instructions of the Board, Managing Director, Company Secretary, statutory auditors, legal advisers or regulatory authorities.

Such documents shall be preserved until the relevant matter is finally concluded and the applicable preservation period has expired.

PART B

METHOD AND SECURITY OF PRESERVATION

9. PHYSICAL PRESERVATION

Documents maintained in physical form may be preserved in files, folders, registers, books, binding of papers or other appropriate forms.

Physical records shall:

- a. be stored in a secure location;
- b. be protected against damage, deterioration, fire, water, pests and other physical risks;
- c. be protected against unauthorised access;
- d. remain legible and capable of being retrieved; and
- e. be appropriately indexed and organised.

Physical records shall not be removed or transferred from the place of custody without appropriate authorisation.

10. ELECTRONIC PRESERVATION

Documents may be preserved in electronic form, including through:

- a. e-mails;
- b. electronic databases;
- c. scanned documents;
- d. electronic filings;
- e. web pages;
- f. cloud or other secure electronic storage systems;
- g. digital repositories; and
- h. other appropriate electronic media.

Electronic records shall be maintained in a manner that ensures:

- a. accuracy;
- b. authenticity;
- c. integrity;
- d. confidentiality;
- e. accessibility;
- f. retrievability; and
- g. capability of reproduction in readable and printable form.

11. SECURITY OF ELECTRONIC RECORDS

The Managing Director / CEO/Manager, Company Secretary, or such other officer as may be designated by the Board shall be responsible for the maintenance and security of electronic records.

The responsible officer shall ensure, as applicable, that:

- a. adequate protection exists against unauthorised access;
- b. records are protected against alteration, manipulation or tampering;
- c. appropriate access controls are implemented;
- d. computer systems, software and hardware are adequately secured;
- e. electronic records can be retrieved and reproduced;
- f. records remain readable throughout the preservation period;
- g. appropriate backup systems are maintained;

- h. at least one backup of updated electronic records is taken at intervals not exceeding seven days, wherever technically and operationally applicable;
- i. backups are authenticated and dated;
- j. records are appropriately indexed;
- k. access is restricted to authorised personnel; and
- l. necessary measures are taken to ensure security, integrity and confidentiality of records.

12. CERTIFICATION OF ELECTRONIC COPIES

Where a physical original is converted into an electronic record, the Company shall endeavour to ensure that the electronic reproduction is complete, authentic, true and legible.

Where required, such reproduction may be certified by the concerned Department Head or authorised officer as a true and accurate reproduction of the original.

PART C

ARCHIVAL OF WEBSITE DISCLOSURES

13. WEBSITE DISCLOSURES

The Company shall host disclosures and information on its website in accordance with the Listing Regulations and other Applicable Laws.

The Company shall maintain a dedicated section of its website for investor-related information and disclosures, as required under Applicable Laws.

14. ARCHIVAL OF REGULATION 30 DISCLOSURES

Disclosures made by the Company pursuant to Regulation 30 of the Listing Regulations shall be hosted on the Company's website for the period prescribed under Applicable Laws.

Upon completion of the applicable period for active hosting, such disclosures may be transferred to an appropriate archival section of the Company's website or otherwise archived in accordance with this Policy and Applicable Laws.

The underlying documents and records relating to such disclosures shall continue to be preserved in accordance with the applicable retention requirements under this Policy and Applicable Laws.

15. ARCHIVAL PERIOD

Where the Listing Regulations or any other Applicable Laws prescribe a specific period for hosting information on the Company's website, the Company shall comply with such prescribed period.

After expiry of such prescribed period, the information shall be archived or retained in accordance with this Policy.

Where no specific period is prescribed, the Company Secretary, in consultation with the Managing Director / CEO, may determine the appropriate archival period having regard to:

- a. relevance of the information;
- b. investor interest;
- c. statutory or regulatory requirements;

- d. historical significance;
- e. ongoing legal or commercial relevance; and
- f. the overall interests of the Company and its stakeholders.

16. ARCHIVAL OF OTHER WEBSITE INFORMATION

Information required to be maintained on the Company's website under the Listing Regulations, Companies Act, 2013 or other Applicable Laws shall be retained and archived in accordance with the applicable statutory requirements.

Nothing in this Policy shall authorise removal of information from the website where such information is required to continue to be hosted under Applicable Laws.

PART D

DESTRUCTION AND DISPOSAL

17. DESTRUCTION OF DOCUMENTS

Documents may be destroyed or disposed of only after:

- a. expiry of the applicable preservation period;
- b. confirmation that no statutory, regulatory, legal, audit or other requirement for further preservation exists; and
- c. obtaining the approval required under this Policy.

Destruction shall be carried out in a secure manner appropriate to the nature and confidentiality of the document.

Electronic records shall be securely deleted or rendered inaccessible in accordance with applicable information-security practices.

18. REGISTER OF DESTRUCTION

The Company shall maintain a register recording the documents destroyed or disposed of.

The register shall, as applicable, contain:

- a. description of the document;
- b. relevant period/date;
- c. department responsible;
- d. applicable preservation period;
- e. date of destruction;
- f. mode of destruction; and
- g. approval/authorisation for destruction.

Access to the register shall be restricted to authorised persons.

PART E

RESPONSIBILITY AND GOVERNANCE

19. RESPONSIBILITY OF EMPLOYEES

Every employee and support staff member shall be responsible for ensuring preservation and appropriate handling of documents falling within his/her area of responsibility.

Employees shall not knowingly destroy, alter, conceal, remove or tamper with records required to be preserved.

20. RESPONSIBILITY OF DEPARTMENT HEADS

Each Department Head shall:

- a. ensure implementation of this Policy within the concerned department;
- b. identify documents requiring preservation;
- c. ensure proper storage and accessibility of documents;
- d. ensure appropriate transfer of records when responsibility changes; and
- e. obtain necessary approval before destruction or disposal of documents.

21. RESPONSIBILITY OF COMPANY SECRETARY

The Company Secretary shall have overall responsibility for coordinating implementation of this Policy and monitoring compliance with the statutory and regulatory requirements relating to preservation and archival of documents.

The Company Secretary shall, wherever necessary:

- a. advise departments on preservation requirements;
- b. coordinate archival of website disclosures;
- c. monitor changes in Applicable Laws affecting this Policy; and
- d. recommend amendments to this Policy to the Board.

22. REVIEW AND AMENDMENT

This Policy shall be reviewed periodically and whenever there is any material change in Applicable Laws or regulatory requirements.

Any amendment, modification or revision to this Policy shall require approval of the Board of Directors.

23. OVERRIDING EFFECT OF LAW

In the event of any conflict between this Policy and any provision of Applicable Laws, the provisions of Applicable Laws shall prevail.

The Policy shall be interpreted and implemented in accordance with the Listing Regulations, the Companies Act, 2013 and other Applicable Laws, as amended from time to time.

24. EFFECTIVE DATE AND SUPERSESSION

This Policy shall come into force upon its approval by the Board of Directors of the Company and shall remain in force until amended, modified, reviewed or superseded by the Board from time to time.

The Policy shall be reviewed periodically, as may be considered necessary by the Company, to ensure that it remains aligned with the Applicable Laws, regulatory requirements and the evolving practices of the Company.

Upon approval of this Policy, it shall supersede and replace the earlier **Archival Policy** and **Policy on Preservation of Documents** of the Company, including any amendments or modifications thereto.

Any actions, decisions, records or processes undertaken or maintained under the earlier policies shall continue to remain valid to the extent that they are not inconsistent with this Policy or the Applicable Laws.

In the event of any change in the Applicable Laws or regulatory requirements governing the matters covered under this Policy, the provisions of such Applicable Laws or regulatory requirements shall prevail to the extent of any inconsistency, and the Policy shall be suitably reviewed and amended, as may be required.

ANNEXURE A

RETENTION AND ARCHIVAL SCHEDULE

Sr. No.	Category / Document	Minimum Preservation Period
1	Certificate of Incorporation	Permanent
2	Memorandum & Articles of Association	Permanent
3	Board Meeting Minutes	Permanent
4	Committee Meeting Minutes	Permanent
5	General Meeting Minutes	Permanent
6	Register of Members	Permanent
7	Foreign Register of Members	Permanent
8	Statutory Registers	Permanent / as prescribed by Applicable Law
9	Share Certificate Counterfoils	Permanent
10	Regulatory / statutory approvals of continuing relevance	Permanent
11	Proxy Forms	Minimum 8 years after relevant transaction
12	Circular Resolutions	Minimum 8 years
13	Annual Reports	Minimum 8 years
14	Books of Account	Minimum 8 years / longer period if prescribed
15	Register of Debenture / Security Holders	Minimum 8 years / as prescribed
16	Annual Returns and annexures	Minimum 8 years / as prescribed
17	Directors' declarations	Minimum 8 years / as

Sr. No.	Category / Document	Minimum Preservation Period
18	Notices of Board / Committee / General Meetings	prescribed Minimum 8 years
19	Investor / RTA / regulatory correspondence	Minimum 8 years
20	Stock exchange disclosures	Minimum 8 years / as prescribed
21	SEBI / securities law disclosures	Minimum 8 years / as prescribed
22	NSDL / CDSL records	Minimum 8 years / as prescribed
23	Legal files	Minimum 8 years after closure, or longer where required
24	Agreements / contracts	Minimum 8 years after expiry / completion, or longer if required
25	Website disclosures	As prescribed under Applicable Laws and thereafter as per this Policy
26	Other statutory / regulatory records	Period prescribed under Applicable Laws
27	Records subject to litigation / investigation	Until final closure plus applicable statutory retention period

Note: The above schedule provides minimum retention periods. Where any Applicable Law, contractual obligation, litigation hold, regulatory requirement or direction of a competent authority requires a longer period, the longer period shall apply.

ANNEXURE B

VERSION CONTROL

Version	Date	Particulars	Approved By
1.0	December 1,2015	Consolidation of Archival Policy and Policy on Preservation of Documents	Board of Directors
2.0	September 3,2026		Board of Directors

Version	Date	Particulars	Approved By
		Consolidation of Archival Policy and Policy on Preservation of Documents	

END OF POLICY