



Aptus Pharma Limited

Connecting.....Life

POLICY ON PRESERVATION OF DOCUMENTS

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1. Preamble

SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015 (“**Regulations**”) require every listed company to formulate a policy on Preservation of Documents which has to be approved by Board of Directors.

In this context, the following policy has been framed by the Board of Directors (“**Board**”) of (a) Aptus Pharma Limited at its meeting held on 25/02/2025 with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation of the Company.

2. Objective of the Policy

The objective of this policy is to classify the documents, records and registers of the company which are required:

- a) To be preserved permanently; and
- b) To be preserved for a period of not less than 8 (eight) Years after completion of the relevant transaction.

3. Applicability

This Policy applies to all documents & records maintained by the Company in physical form or electronically stored in computer or in any other electronic devices or transcribed information of any type whether expressed in ordinary or machine language at all locations of the Company in or outside India.

4. Definitions

- a) “**Act**” means the Companies Act 2013, as amended from time to time.
- b) “**Board of Directors**” or “**Board**” means the Board of Directors of Aptus Pharma Limited, as constituted from time to time.
- c) “**Company**” means Aptus Pharma Limited.
- d) “**Document**” refers to papers, notes, agreements, notices, advertisement, requisitions, order, 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, the time being in or otherwise, maintained on paper or in electronic form received or kept in pursuance of the Act or under any other law for and does not include multiple or identical copies.;
- e) “**Policy**” shall mean Policy on Preservation of Documents, as amended from time to time.



f) Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or any other applicable law or regulation, amended from time to time.

5. Preservation of Documents & Records

The Policy classifies the documents & records in the following two categories:

- i. Documents & records, Illustrative list mentioned in Annexure A, whose preservation shall be permanent in nature; and
- ii. Documents & records, Illustrative list mentioned in Annexure B, which need to be preserved for not less than eight years after completion of the relevant transaction(s):

6. Information / Documents on the Website of the Company

The information and/or documents uploaded on the website of the Company i.e. www.apтус-pharma.com shall be maintained for a period of five years from the date of upload.

Thereafter, the information and/or documents can be removed from the website.

The backup of the information and /or documents which are removed from website may be preserved for a period of 1 year and thereafter can be deleted/disposed-off permanently from the server.

7. Disposal of Documents & Records

After expiry of minimum period as mentioned in clause 5 and 6 of this Policy, the same may be disposed-off by the respective function/department. The respective owner responsible for destruction shall ensure that documents & records are disposed-off in an effective manner that leaves no possibility for reconstruction of the records and information contained therein.

Appropriate methods for destroying/disposing of paper records viz. incinerating, shredding, pulping etc. be used. Electronic data contained on servers and hard drives shall be deleted and overwritten.

The documents/records/information which require prior approval of Board or any authority under the Act or SEBI Regulations or any other law, for time being in force, for their disposal, shall not be disposed-off until such prior approval has been obtained from such authority or Board.

8. Policy Review

The policy shall be periodically reviewed and brought in conformity with statutory and regulatory requirements, as and when required.

9. Interpretation

In any circumstance where the provisions of this Policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the relevant law, rule, regulation or standard will take precedence over this Policy until such time as this Policy is changed to conform to the said law, rule, regulation or standard.

10. Disclosure

The Policy is disclosed on Company's website i.e. www.aplus-pharma.com.

Annexure-A

Following Documents to be maintained permanently:

- (i) Documents filed with ROC for incorporation of the Company
- (ii) Certificate of incorporation including all fresh certificates of incorporation, certificate of commencement of business, if any, and common seal.
- (iii) The original signed and stamped memorandum of association and the articles of association of the Company;
- (iv) Minutes of general meetings, board meetings and various committee meetings;
- (v) Register of members along with index;
- (vi) Foreign register of members, if any;
- (vii) Register of debenture holders (including foreign register of debentures) or register for any other securities issued by the Company;
- (viii) Register of loans, guarantee, security and acquisition made by the Company;
- (ix) Register of investments not held in its own name by the Company, if any;
- (x) Register of contracts-with related party and contracts and bodies etc. in which directors are interested;
- (xi) Register of charges;
- (xii) Registers of renewed and duplicate share certificates;
- (xiii) Register of directors and KMP;
- (xiv) Register of significant beneficial owners
- (xv) Payroll registers;
- (xvi) PF, Bonus, Gratuity and other Statutory Registrations, Returns and Records;
- (xvii) Licenses Issued and permissions by Regulatory Authorities
- (xviii) Intellectual property documents shall include, but shall not be limited to copyrights, trademarks, patents, and industrial designs. Intellectual property rights that are owed by the Company shall be retained by the Company permanently.
- (xix) Any other records / Documents which will have a permanent value for the company event after the expiry of the of legal preservations period

Annexure-B

Following Documents to be maintained for at least eight financial years:

- (i) Books of accounts together with the vouchers relevant to any entry in such books of accounts;
- (ii) Copies of all annual returns
- (iii) Disclosure of interest received from the Directors of the Company in the manner prescribed;
- (iv) Attendance registers, notices, notes on agenda and other related papers of general meetings, board meetings and various committee meetings;
- (v) Instrument creating a charge or modifying a charge, if any;
- (vi) Changes to the memorandum of association and the articles of association, if any;
- (vii) Register of deposits accepted or renewed, if any;
- (viii) Tax Records - Tax records including, but not limited to documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax authorities shall be -maintained for a period of 8 (eight) years or for a period of 8 (eight) years after a final order has been received with respect to any matter which was preferred for appeal, as the case may be;
- (ix) Employment/personnel record in case of employees of the Company;
- (x) Relevant marketing and sales documents;
- (xi) Press releases;
- (xii) Legal documents including but not limited to contracts, legal opinions pleadings, orders passed by any court or tribunal, judgments, interim orders, documents relating to cases pending in any Court or Tribunal or any other authority empowered to give a decision on any matter, awards, documents relating to property matters;
- (xiii) Disclosures under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
- (xiv) Documents on which the common seal of the Company has been affixed (other than those which are prescribed to preserved for a longer period of time).
- (xv) Any other document, certificates, statutory registers which may be required to be maintained and preserved for not less than eight years after completion.