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POLICY FOR PRESERVATION

I. INTRODUCTION

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015] mandates every Listed Company to devise a policy on the Preservation of Documents maintained by the Company either in physical mode or in electronic mode. Pursuant to SEBI (LODR) Regulations, 2015, the Board of Directors of Eighty Jewellers Limited (EIGHTY) has framed a policy on Preservation & Archival of Documents and adopted it w.e.f. February 25, 2026.

II. PURPOSE

This Policy on Preservation of Documents sets out a high-level policy statement for EIGHTY in accordance with the statutory, regulatory and other applicable provisions to the Company including the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. The Policy contains guidelines for the maintenance, preservation and archival of documents of EIGHTY.

III. OBJECTIVES OF THE POLICY

The main objective of the Policy on Preservation of Documents is to ensure that all the statutory and regulatory documents maintained by the Company shall be preserved in compliance with the regulations as applicable and pursuant to the policy framed for the same. Also, to ensure that the records no longer needed or of no value are discarded after following the due process for discarding the same.

The core objectives of the policy are:

- Identification of the Statutory Registers, documents, records, etc. of the Company which are required to be preserved;
- Categorisation of documents on the basis of time period of preservation;
- Decide the mode of preservation of documents i.e., either in physical mode or in electronic mode;

- Disposing of or discarding documents after the completion of time period as per the guidelines of the Policy; and
- Aiding employees of the Company in understanding their obligations in understanding their obligations in retaining and preserving the documents or records.

IV. PRESERVATION POLICY

Regulation 9 of SEBI (LODR) Regulations, 2015 mandates the listed entity to have 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; and
- (b) documents with preservation period of not less than 8 (eight) years after completion of the relevant transactions;

Provided that the listed entity may keep documents specified in clauses (a) and (b) in electronic mode. An indicative list of such documents along with time-frame of their preservation under the abovementioned applicable laws and regulations is provided as Annexure I and also has been shared with the respective departments to ensure safe record keeping and compliance of the applicable laws and regulations.

V. MODES OF PRESERVATION

The documents/records/registers as required to be preserved can be preserved in two modes:

1. Physical Mode; or
2. Electronic Mode;

The Official of the Company required to preserve the document shall be an Authorized Person who is generally expected to observe the Compliance of statutory requirements pertaining to the respective department, as per applicable law.

The preservation of documents as to be such as to ensure that there is no tampering, alteration, destruction or any act which endangers the content, authenticity, utility or accessibility of the Documents.

The preserved documents shall be accessible at all reasonable times. Access may be controlled by the concerned Authorised Person so as to ensure confidentiality and integrity of the documents and to prohibit unauthorized access.

VI. DESTRUCTION OF DOCUMENTS

The documents of the Company which are no longer required as per the time scheduled prescribed in the Annexure I may be destroyed. The concerned officer may direct employees in charge from time to time to destroy the documents and to keep a record of the documents destroyed by employees who are

disposing of the documents, in the format as may be prescribed. Such record shall be verified by the Authorized Person of the respective department.

VII. AMENDMENT

Any amendment or modification in the Companies Act, 2013, SEBI (LODR) Regulations, 2015 and Rules, Regulations and directives issued under the respective statutes and any other applicable provision relating to the Preservation of Documents shall automatically be applicable to this Policy.

VIII. REVIEW

This Policy shall be subject to review as may be deemed necessary and in accordance with any statutory and regulatory amendments.

ANNEXURE I

INDICATIVE LIST OF DOCUMENTS

1. Permanent Preservation:

- a. Minutes Book of Board Meetings, General Meetings and Committee Meetings;
- b. Statutory Registers;
- c. Charter Documents including Memorandum of Association (MOA), Articles of Association (AOA), Changes to MOA and AOA, Certificate of Incorporation;
- d. Audited Financial Statements;
- e. Material Agreement/Contract;
- f. Order issued by Courts/Statutory Bodies; or
- g. Any other documents as may be required to maintain permanently in terms of applicable law(s), from time to time.

2. Documents with preservation period of not less than eight years:

- a. Annual returns;
- b. Board Agenda and supporting Documents;
- c. Attendance register;
- d. Books of Accounts;
- e. Annual Returns;
- f. Instrument for creation/modification a charge;
- g. Register of Security Holders; or
- h. Any other documents as may be required to preserved for not less than 8 years in terms of applicable law(s), from time to time.