



I. PREAMBLE:

The policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy gives guide lines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”) requires listed entities to have a Policy on Preservation of documents approved by its Board of Directors, classifying the documents in at- least two categories, which are as follows:

- a. Documents preservation of which shall be permanent in nature (Annexure I); and
- b. Documents with preservation period of not less than eight years after completion of the relevant transactions (Annexure II).

Regulation 30(1) of the Listing Regulations requires every listed entity to make disclosures to the Stock Exchanges(s) of any events or information which, in the opinion of the Board of Directors of the listed company, is material.

Further, Regulation 30(8) of the Listing Regulations requires listed entities to disclose on its website all such events or information which has been disclosed to Stock Exchange(s) under Listing Regulations, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

This policy is formulated to determine the period for maintenance, preservation and disposal of physical and electronic Documents and Records of the Company.

The Board of Directors (**the "Board"**) of Waaree Energies Limited (**the "Company"**), has adopted this Policy on Preservation & Archival of documents and records (**"Policy"**) at its meeting held on September 17, 2021. This Policy is in accordance with Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time (**the "Listing Regulations"**).

II. DEFINITIONS:

- a. **"Archival"** means accumulation/storage of historical records on server/network or at a physical place.
- b. **"Board of Directors"** or **"the Board"** means the Board of Directors of Waaree Energies Limited, as constituted from time to time.
- c. **"Company"** shall mean Waaree Energies Limited.

- d. **“Documents”** or **“Records”** mean a piece of written, printed, or electronic matter that provides information or evidence or that serves as an official record of the Company.
- e. **“Preservation”** or **“preserve”** means maintenance of documents and records (whether physical or electronic) in usable form and in good order, to prevent from being damaged or destroyed or tampered with.
- f. **“Policy”** shall mean the Policy on Preservation & Archival of documents and records.
- g. **“Listing Regulations”** shall mean the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued there under, including any statutory modifications or re-enactments thereof for the timebeing in force.
- h. **“Material Events”** means events as specified in Schedule III to the 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.
- i. **“Stock Exchanges”** means BSE Limited and National Stock Exchange of India Limited.

III. POLICY:

1. Preservation of Documents and Records

- a. The Company shall preserve all its records as per the requirements and provisions of the Companies Act, 2013 and the Rules made there under, the Secretarial Standards and the Listing Regulations and other applicable law, rules, regulations (collectively, called “Statutory Provisions”) and internal policies of the Company, in force.
- b. Documents and Records which are required to be preserved by virtue of applicable laws and regulations shall be preserved either permanently or for such periods as may be mandated by applicable laws from time to time.
- c. Documents and Records which are required to be preserved for a period of not less than 8 (eight) years after completion of the relevant transactions (or such time period stipulated in the Listing Regulations and other laws and statutes applicable to the Company from time to time) shall be preserved for such stipulated time period as specified by the relevant Head of Departments of the Company from time to time.

MODES OF PRESERVATION

- a. The Documents may be preserved either in physical form or electronic form.
- b. The relevant Head of Departments of the Company who is/are generally expected to observe the compliance of requirements of applicable law shall be the person(s) responsible to preserve the Documents (authorized person).
- c. The preservation of Documents should be in such a manner to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the Documents.

- d. The preserved Documents must be accessible at all reasonable times. Access may be controlled by the authorized person for preservation, so as to ensure integrity and confidentiality of the Documents and prohibit unauthorized access.
- e. The Company shall make appropriate provisions for back up of all Documents preserved both physically and electronically.

2. Archival of Documents on website

The information on Material events shall be displayed on the website of the Company for a minimum period of 5 (five) years from the date of its publication (“Mandatory Hosting Period”) and thereafter, as per this Policy. The aforesaid information which is more than 5 (five) years old will be archived from the website of the Company and shall be maintained by the Company for a further Archival period of one year using appropriate technology.

IV. DISPOSAL OF DOCUMENTS AND RECORDS:

Documents and records which are no longer required or upon the expiration of the specified period of time for preservation may be destroyed or purged in one of the following ways with the prior written approval of any one of the Key Managerial Personnel of the Company appointed under the Companies Act, 2013 or as procedure specified by law:

- a. Recycle non-confidential paper records; or
- b. Shred or otherwise render unreadable confidential paper records; or
- c. Delete or destroy electronically stored data.

V. REVIEW & AMENDMENT:

1. The Board shall review this policy and amend the same as and when required.
2. In case of any amendment(s), clarification(s), circular(s), etc. issued by the relevant authorities, not being consistent with the provisions laid down under this Policy, then such amendment(s), clarification(s), circular(s), etc. shall prevail upon the provisions hereunder and this Policy shall stand amended accordingly from the effective date as laid down under such amendment(s), clarification(s), circular(s), etc.

VI. DISSEMINATION OF THE POLICY:

The Policy, as amended from time to time, shall be placed on the website of the Company, www.waaree.com.

VII. EFFECTIVE DATE:

This Policy shall be effective from the date of listing of the equity shares of the Company on the Stock Exchange(s).

ANNEXURE – I

Documents whose preservation shall be permanent in nature

1. Incorporation documents
2. Memorandum and articles of association
3. Register of members along with the index
4. Register of sweat equity shares
5. Register of directors and key managerial personnel
6. Register of renewed and duplicate share certificates
7. Register of employee stock option
8. Register and index of beneficial owners
9. Register of shares or other securities that have been bought back
10. Share certificate forms and related books and documents – disputed cases
11. Register of charges
12. Register of loans, guarantees, security and acquisition
13. Register of investments made by the Company not held in its name
14. Register of contracts or arrangements in which directors are interested
15. Foreign register of members
16. Minutes of proceedings of general meeting and resolutions passed by postal ballot, meeting of Board of Directors, creditors, committees of the Board of Directors and resolutions passed by circulation
17. Register of transfer and transmission of shares
18. Statutory Clearances, Annual Returns, Assessment Orders, Loan Documents, Security Documents, Guarantee Documents, Investment Documents, Management Consultancy Agreements, Stock Exchange Listing Permissions etc.
19. Forms and returns filed with the Registrar of Companies, Ministry of Corporate Affairs, SEBI or any other regulatory authority.
20. Any court/ NCLT orders, agreements and notices.
21. Certificates issued by the Registrar of Companies.
22. Other statutory registers and documents maintained by the Company under various laws applicable to the Company or as prescribed by the Board of Directors from time to time.
23. Any other documents as may be required to be maintained permanently under various laws applicable to the Company.

ANNEXURE II

Documents with preservation period of not less than eight years after completion of relevant transaction

1. Books of account including relevant books and papers and financial statements
2. Disclosures/ notices by a director of his interest
3. Register of deposits
4. Instrument creating a charge or modification
5. Annual return and copies of all certificates and documents required to be annexed thereto
6. Register of debenture holders
7. Postal ballot forms
8. Attendance Register of Board & Committee Meetings
9. Office copies of Notices, Agenda, Scrutinizer Report, Notes on Agenda and other related papers
11. Correspondence with shareholders
12. Tax records
13. Disclosures – SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011
14. Disclosures – SEBI (Prohibition of Insider Trading) Regulations, 2015
15. Protected Disclosures in writing or documented along with the results of investigation relating thereto (including the Investigation Report) as reported under the whistle-blower policy
16. Other statutory registers and documents maintained by the Company under various laws applicable to the Company or as prescribed by the Board of Directors from time to time.
17. Records of securities dematerialised and rematerialised
18. The names of the transferor, transferee, and the dates of transfer of securities
19. A register and an index of beneficial owners
20. Details of the holding of the securities of beneficial owners as at the end of each day
21. Records of instructions received from and sent to participants, issuers, issuers' agents and beneficial owners
22. Records of approval, notice, entry and cancellation of pledge or hypothecation, as the case may be
23. Details of participants
24. Details of securities declared to be eligible for dematerialisation in the depository
25. Such other records as may be specified by the Board of Directors for carrying on the activities as a depository
26. Any other documents as may be required to be maintained under various laws applicable to the Company for the periods stipulated.

This Policy was approved by the Board of Directors at its meeting held on September 17, 2021 and modified January 30, 2025.

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