

POLICY ON PRESERVATION OF DOCUMENTS

Route Mobile Limited

POLICY EFFECTIVE FROM JANUARY 11, 2019

AMENDED ON MARCH 06, 2024

Contents

1. Introduction	3
2. Purpose	3
3. Definitions	3
4. Scope and Applicability	4
5. Administrator	4
6. Definition and Classification of Document	4
7. Documents Preservation Schedule	5
8. Archival of Documents	6
9. Electronic Documents Including Emails.....	6
10. Policy Enforcement	7
11. Policy Review	7
12. Amendments.....	7
13. Dissemination of the Policy	7

1. Introduction

The Securities and Exchange Board of India (“**SEBI**”), *vide* its Notification dated September 2, 2015, has issued the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“**Listing Regulations**”). The Listing Regulations come into force from December 1, 2015.

In terms of Regulation 9 of the Listing Regulations, the Board of Directors (“**Board**”) of Route Mobile Limited (“**Company**”) is required to frame a policy on preservation of documents and classifying them into at least two categories, namely:

- a) Documents whose preservation shall be permanent in nature; and
- b) Documents with preservation period of not less than eight years after completion of the relevant transaction;

Provided that the Company may keep the aforementioned documents in electronic mode.

The Board at its meeting held on January 11, 2019, approved this policy with regard to preservation of documents (“**Policy**”).

2. Purpose

The primary object of this policy is to determine the period for preservation of records/documents of the Company based on their reference value and statutory requirements. In determining such period, the following aspects have been considered:

- a) Company's own information retrieval needs (reference value);
- b) Statutory requirements under respective statutes;
- c) Litigation requirements;
- d) Ease of retrieval;
- e) Optimal use of storage space and cost of preservation;
- f) Timely sanitation of obsolete records.

3. Definitions

- a) “**Act**” means the Companies Act, 2013 and the rules made there under, as amended from time to time;
- b) “**Applicable Law**” means any law, rules, circulars, guidelines or regulations issued by the Securities and Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA), The Institute of Company Secretaries of India (ICSI) and other professional bodies under which the preservation of documents has been prescribed;
- c) “**Board**” or “**Board of Directors**” means the Board of the Directors of the Company (including the Board committees) of the Company, as may be re-constituted from time to time;
- d) “**Books of Accounts**” includes records maintained in respect of –

- i. all sums of money received and expended by the Company and matters in relation to which the receipts and expenditure take place;
 - ii. All sales and purchases of goods and services by the Company;
 - iii. The assets and liabilities of the Company; and
 - iv. The items of cost as may be prescribed under section 148 of the Act in case the Company belongs to any class of companies specified under that section;
- e) **“Document”** shall have the meaning ascribed to such term under sub-section (36) of section 2 of the Act;
- f) **“Electronic Form”** means any electronic device such as servers, computer, laptop, compact disc, floppy disc, pen drive, 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 access to it;
- g) **“Maintenance”** means keeping documents, either physically or in Electronic Form;
- h) **“Preservation”** means to keep in good order and to prevent from being altered, damaged or destroyed.

All other words and expressions used but not defined in this policy but defined in the Act, the SEBI Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 and/ or the rules and regulations made thereunder shall have the same meaning as respectively assigned to them in such acts or rules or regulations or any statutory modification or re-enactment thereto, as the case may be.

4. Scope and Applicability

This Policy shall be applicable to all the offices of the Company located in India or abroad. This Policy shall be adhered to by the Company while preserving any Document kept/ stored at any of its office locations.

5. Administrator

The Administrator of this Policy shall be the Managing Director/CFO/CS/Vice Presidents. Their responsibilities are supervising the preservation of documents as per the Schedule herein mentioned below and as per Information Technology Act, 2000. The Administrator may modify and review the Document Preservation Schedule to comply with law and organizational policies.

6. Definition and Classification of Document

A Document may mean and include, but is not limited to documents such as memoranda, contracts, agreements minutes and recordings of meetings (Board, Committee or General Meetings), auditor’s reports, employee records, court/tribunal orders, tax returns/assessments. The Documents also include all documents and records that are produced by an employee, such as but without limitation to emails or messages. Regulation 9 of the Listing Regulations broadly classifies Documents into following two categories:

- a) Documents whose preservation shall be permanent in nature; and
- b) Documents with preservation period of not less than eight years after completion of the relevant transaction;

Provided that the Company may keep the aforementioned documents in electronic mode.

This Policy is applicable to all documents maintained in physical and electronic mode by the Company.

The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything that endangers the content, authenticity, utility or accessibility of the documents. The documents not specifically covered under this policy shall be preserved and maintained in accordance with the provisions of the respective acts, rules, guidelines and regulations as applicable under which those documents are maintained.

7. Documents Preservation Schedule

Documents as per the Companies Act, 2013 (the Act) and Listing Regulations	The Company shall maintain all the statutory Documents as per the applicable provisions of the Act read with the rules thereunder. Further, the Company shall maintain all the records as per the Listing Regulations for not less than eight (8) years. Documents pertaining to minutes of meetings of board of directors, committees of the board and shareholders, financial statements, Books of Accounts, audit reports and all statutory registers / records, filings with the MCA, Stock Exchanges and other regulatory authorities as prescribed under applicable laws and rules shall be preserved for such period as provided in the respective laws and regulations. Any Document where preservation period is not prescribed under any applicable laws shall be preserved for a period of not less than eight (8) years. The Company may require records to be retained having proprietary, technical or economic value to future operations of the Company.
Documents as per other statutes	All the Documents required to be maintained under Reserve Bank of India Act, 1934, Foreign Exchange Management Act, 1999, Information technology Act, 2000, applicable Direct and Indirect Tax Statues or any other applicable laws and regulations shall be maintained and preserved as per the provisions of such laws, regulations and Guidelines, from time to time.
Taxation Documents	Taxation (Direct or Indirect tax) documents include, but not limited to documents concerning tax filings, tax returns, tax audits & certifications, transaction records including records of international transactions, related party transactions, proof of deductions, tax assessments, tax litigations including appeals and petitions preferred against any claim made by the relevant tax authorities. Tax documents shall be maintained for a period as prescribed under applicable laws or for a period not less than eight (8) years or for a period as may be required under applicable laws after a final order has been received with respect to any matter, as the case may be.
Employment /Personnel Record	The Company is required to keep records or Documents relating to recruitment, employment and personnel information, attendance, performance review, training and development, union wage settlements, separation schemes, action taken by or against any employee, complaints by or against any employee. These Documents relating to employment or personnel information shall be retained for a period of not less than eight (8) years after the usual period for which they need to be retained.
Press Releases	Press Release shall include, but shall not be limited to, any intimation given to the press regarding financial results, profits, meetings of the Board, general meetings, and overall performance of the Company. The Company shall retain all documents relating to Press Releases not less than ten (10) years.

Legal Documents	<p>Legal Documents shall include, but shall not be limited to contracts, agreements, legal opinions, impending claims, legal actions, 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, and documents relating to property matters. A contract shall be preserved for a period of not less than eight (8) years or for not less than eight (8) years after the expiry of the term of the contract, whichever is longer. Documents relating to any property owned by the Company shall be preserved perpetually. Other property Documents shall be preserved for a period of not less than eight (8) years or for a period of eight (8) years after the rights and obligations in relation to such property cease to exist, whichever is longer. Orders passed by any court or tribunal or any authority or judgment, which are final in nature and cannot be superseded shall be preserved permanently. Interim orders shall be preserved till a final order is received or for a period of not less than eight (8) years, whichever is longer.</p>
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8. Archival of Documents

All Documents shall be maintained, either in physical form or electronic form or both, by the respective departments of the Company, to which such Document pertains. All electronic versions of the Documents are to be maintained within the Company's centralized electronic record software database, which is maintained in line with policy of the IT services department of the Company. All the records shall be maintained as per the prescribed formats, if any, as amended from time to time under the various rules and regulations.

9. Electronic Documents Including Emails

The destruction and disposal of Documents shall be done in compliance with the provisions prescribed under the applicable laws and keeping in view this Policy of the Company. All the Documents containing information of a confidential or sensitive nature on paper, card, or electronic media must be securely destroyed when it is no longer required. Each department has to conduct a review of retained records every year after the end of first quarter and destroy the records that are not required to be preserved beyond the statutory retention period under proper supervision. All documents having no long term value and which are not part of accounting records, such as memos, progress reports and other informational work paper, need not be preserved. All backup and archive copies of a record must be destroyed when the original is destroyed.

This applies to both physical and electronic documents. The documents may be destroyed as follows:

- (i) Recycle non-confidential paper records;
- (ii) Shred or otherwise render unreadable confidential paper records; or
- (iii) Delete or destroy electronically stored data.

All electronic communication systems as well as all communications and stored information transmitted, received, or contained on the Company's information systems are the property of the Company. Such communication and information shall be preserved in accordance with the policy of the Company in respect thereof, which shall be in consonance with this Policy.

10. Policy Enforcement

The employees of the Company shall strictly comply with this Policy. Each Head of the Function /department shall lay down process for maintenance of Documents pertaining to the respective Function/department in compliance of this Policy. If an employee has reasons to believe, or the Company informs the employee concerned, that Company Documents are relevant to litigation or potential litigation (i.e. a dispute that could result in litigation), then the employee must preserve those Documents until the Legal department determines that the Documents are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those Documents. If an employee(s) believe that exception may apply or have any question regarding the possible applicability of that exception, he/she may contact the Head (Legal). While minimum retention periods are suggested in regard to certain Documents, the retention of the Documents not included in the above schedules shall be determined by the Head of the Function/Department, in line with the policy that governs those Documents or by the application of the general guidelines affecting such Documents, as well as any other pertinent factors.

11. Policy Review

Where the terms of this Policy differ from any existing or newly enacted law, rule, regulation or standard governing the Company, the law, rule, regulation or standard will take precedence over this Policy and procedures until such time as this Policy is changed to conform to the law, rule, regulation or standard.

12. Amendments

The Company may amend the Policy as and when it deems necessary either pursuant to any change in law or otherwise. The Company shall be free to devise and implement any supplementary or other policies and guidelines in respect hereof for better implementation of this Policy.

13. Dissemination of the Policy

The approved Policy shall be uploaded under a separate section on the website of the Company at www.rotemobile.com