

**ISHWARSHAKTI HOLDINGS &  
TRADERS LIMITED**

**Preservation Of Documents  
& Archival Policy**

## PREFACE

In the present digital world, companies create and store electronic documents and information on their websites. The website is a single domain that consists of different webpages within the domain or sub-domains that convey information about the business carried out by the company. The Company's Website is hosted on the domain [www.ishwarshakti.com](http://www.ishwarshakti.com).

## SCOPE AND APPLICABILITY

The Policy applies to such documents/ information hosted and visible to the public on the website of Company i.e. <https://ishwarshakti.com> under the tab - Investors Communications, wherein the Investor-related data needs to be archived for statutory purposes.

## LEGAL FRAMEWORK

Regulation 9 and Regulation 30 (8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Regulations") requires all listed entities to formulate and put in place a policy for preservation of documents and Archival Policy.

## DEFINITIONS

A. **"Board of Directors"** or **"Board"** Board of Directors or Board shall mean the Board of Directors of Manorama Industries Limited, as constituted from time to time.

B. **"Company"** Company shall mean Ishwarshakti Holdings & Traders Limited".

C. **"Documents"** Documents shall mean all summons, notice, requisition, order, declaration, form, register, and the like as required to be maintained under any law or regulation for the time being in force whether maintained on paper or in electronic form.

D. **"SEBI Regulations"** SEBI Regulations shall mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the circulars issued thereunder, including any statutory modifications or reenactments thereof for the time being in force.

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. **"Archival"** means accumulation/ storage of historical records on server/ network or to a physical place.

## OBJECTIVE

This policy sets the standards for managing, storing and preservation of documents of the Company broadly classified in the following two categories:

A. The documents of a permanent nature (listed in Annexure 1) shall be maintained and preserved permanently by the Company subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions, deletions in the documents shall also be preserved permanently by the Company.

B. The documents to be maintained and preserved for a specified time period after completion of the relevant transactions (listed in Annexure-2) shall be preserved by the Company for the term not less than eight years after completion of the relevant transactions subject to the modifications, amendments, additions, deletions or any changes made therein from time to time.

Provided that all such modifications, amendments, additions or deletions in the documents shall also be preserved for a term not less than eight years.

Provided further that the Company may keep the documents as specified above in an electronic mode.

### **ARCHIVING MECHANISM**

The aforesaid information shall be displayed on the website of the Company for a period of five years from the date of its publication. The aforesaid information which is more than five years old will be archived from the website of the Company and shall be maintained by the Company for a further period of five years using appropriate technology. These archives shall be made available on a written request made to the Compliance Officer of the Company.

### **ROLES & RESPONSIBILITIES**

The respective Departmental Heads of the Company shall be responsible for maintenance, preservation and destroying of documents in respect of the areas of operations falling under the charge of each of them, in terms of this policy.

### **DESTRUCTION OF DOCUMENTS**

After the expiry of the statutory retention period, the preserved documents may be destroyed in such mode under any instructions approved by the department head(s). Destruction of documents as a normal administrative practice will also be followed for the records which are duplicate/unimportant/irrelevant. This applies to both Physical and Electronic Documents.

### **COMMUNICATION AND DISSEMINATION OF THE POLICY**

For all new Employees, a copy of this policy shall be handed over as a part of the joining documentation, along with other HR related policies. For all existing Employees and Directors, a copy of this policy shall be posted on the intranet and the web-site of the Company.

### **REVIEW & AMENDMENT**

The Policy shall be reviewed as and when required to ensure that it meets the objectives of the relevant regulation and remains effective.

The Code of Practice - UPSI policy was reviewed and updated vide Board resolution passed on February 04, 2026.

**Place: Mumbai**

**Date: February 04, 2026**

**DOCUMENTS WHOSE PRESERVATION SHALL BE PERMANENT IN NATURE**

**A) Companies Act, 2013:**

- 1) Memorandum and Articles of Association as amended from time to time
- 2) Register of Contracts
- 3) Register of Directors and KMPs and the securities held by them
- 4) Register of Loans and Investments made by the Company
- 5) Register and Index of Members
- 6) Minutes of the Board, Committees of the Board and General Body meetings including meeting conducted through Postal Ballots
- 7) Resolutions passed by Circulation
- 8) Various Forms and returns filed with the Authorities
- 9) Audited Financial Statements.
- 10) Register of investments in securities not held in company's name
- 11) Register of Buy-back of Securities from the date of completion of buy-back
- 12) Register of Charges from the date of satisfaction of respective charge

**B) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:**

- 1) Listing Agreement executed with the Exchanges.
- 2) Trading approval relating to listing of securities.
- 3) Offer documents for Public Issues and Private placement of securities filed with Securities and Exchange Board of India.

**C) Depositories Act:**

- 1) Confirmation of all Corporate Actions in respect of allotment of securities.
- 2) Intimation on allotment of International Securities Identification Numbers (ISIN) for securities issued.

**D) Others: Register of Records and Documents destroyed**

## Annexure-2

### **DOCUMENTS WITH PRESERVATION PERIOD OF NOT LESS THAN EIGHT YEARS AFTER COMPLETION OF THE RELEVANT TRANSACTIONS UNLESS SPECIFIED UNDER ANY OTHER ANY ACT OR RULES, FOR A LONGER DURATION:**

#### **A) Companies Act, 1956 / Companies Act, 2013:**

- 1) Notices and Notes to agenda of the Board, Committees of the Board, General Meetings and Postal Ballots
- 2) Register of Debentures and Debenture Trust Deed from the date of its redemption
- 3) Books of Accounts including vouchers and bills
- 4) Annual Returns together with the Annexures
- 5) Register of Transfer and Transmission of shares / Debentures and other securities
- 6) Scrutinizer's Report on Postal Ballot and AGM
- 7) Documents relating to appointment of Managerial Personnel
- 8) Dividend reconciliation statement till the time the dividend is transferred to IEPF.

#### **B) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:**

- 1) All reports filed with the stock exchanges from time to time
- 2) All disclosure of various events and Press Releases
- 3) Intimations of Board Meetings

#### **C) Documents filed with Stock Exchanges under SEBI Regulations:**

All disclosures and intimations filed under:

- 1) SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011
- 2) SEBI (Prohibition of Insider Trading) Regulations, 2015
- 3) All disclosures and intimations filed under SEBI (Share Based Employee Benefit) Regulation, 2014 and SEBI (Employee Stock Option Scheme and Stock Purchase Scheme) Guidelines 1999.