Policy Title	**Preservation of Documents Policy ("Policy")**
Entity	South City Projects (Kolkata) Private Limited *(formerly known as South City Projects (Kolkata) Limited)* ("**Company**")
Effective Date	From the date of approval by the Board of Directors of the Company i.e., August 3, 2026.
Applicability	This policy is applicable to the Company
Introduction & Purpose	This Policy aims to provide a comprehensive policy on the preservation and conservation of the records and documents of the Company. The Policy aims at identifying, classifying, storing, securing, retrieving, tracking and destroying or permanently preserving records.
Policy and Procedure	1. All records and documents along with all the supportive documents which are physically available shall be maintained at the principal place of business of the Company or such other secured place as may be decided and approved by the board of directors of the Company from time to time, subject to applicable laws. 2. All the documents required to be maintained in terms of the Companies Act 2013 and Rules made thereunder, secretarial standards, listing agreement, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and any other applicable law, each as amended, shall be preserved under the custody of the Compliance Officer of the Company; 3. All financial records required to be maintained in terms of prescribed accounting standards, Income Tax Act, 1961, The Central Goods and Service Tax Act, 2017 and rules made thereunder and any other applicable law, as amended, shall be maintained under the custody of the Chief Financial Officer of the Company; 4. All records required to be maintained under the labour laws such as Employees State Insurance Act, 1948, Employees Provident Fund And Misc. Provisions Act, 1952, Apprentices Act, 1961, The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959, Payment of Bonus Act, 1965, Payment of Gratuity Act, 1972, Workmen's Compensation Act, 1923, Shops and Establishment Act, 1954, Maternity Benefit Act, 1961 and rules made thereunder and any other applicable law, as amended, shall be maintained under the custody of the Head of Human Resources of the Company; 5. All the statutory documents shall be preserved for a minimum period of eight financial years, immediately preceding a fiscal, and since creation of the Company, when the Company has been created for a period of less than eight years; or such longer duration if prescribed under applicable law;

6. Title Documents, registration deeds, conveyance documents which are of high value and which are confidential in nature shall, wherever possible, be kept with trustees providing safe-keeping services or secured locker or under lock and key and shall be shared on a need-to-know basis only with persons directly involved in the transaction involving such documents and records;

7. If required under applicable law, certain registers and records of the Company shall be kept open for inspection by directors, shareholders of the Company and by any other persons, including creditors of the Company, as applicable. Upon receipt of advance notice from aforementioned persons, the Company shall facilitate inspection of such documents by such persons and allow extracts and furnish copies to be taken from certain documents, registers and records, as applicable. Such documents and records shall be kept open for inspection during the business hours of the Company without payment of any fee;

8. Documents which are statutorily required to be hosted on the Company's website shall be hosted within the prescribed timeline from the occurrence of the event. All statutory data shall be hosted on the Company website for a minimum period of five years or for such minimum period as prescribed under applicable law. After which it shall be preserved in the archival folder of Company maintained offline, and may be destroyed upon the expiry of the statutory period for the preservation such documents; and

9. Subject to provisions of the Companies Act, 2013, documents and records may be destroyed after the expiry of the statutory period for the preservation the documents after keeping a suitable record of documents destroyed which shall be authenticated by the respective functional heads of the Company.