



Twamev Construction and Infrastructure Limited

(Formerly known as Tantia Constructions Limited)

Registered Office

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POLICY FOR PRESERVATION OF DOCUMENTS

[Pursuant to regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

INTRODUCTION

A per regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), the board of directors of the Company (“**Board**”) are required to frame a policy for providing a framework for adequate protection and preservation of the documents of the Company as per the applicable statutory requirements.

I. OBJECTIVES/PURPOSE

Regulation 9 of the Listing Regulations provides that a listed company shall have a policy for preservation of documents, approved by its board of directors, classifying them in at least 2 (Two) categories as follows:

- Documents whose preservation shall be permanent in nature
- Documents with preservation period of not less than 8 (Eight) years after completion of the relevant transactions.

Accordingly, the Company has classified preservation of documents to be done in the following manner:

- a. Documents that need to be preserved and retained permanently;
- b. Documents that need to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or the Listing Regulations (defined hereinbelow);
- c. Documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company;
- d. Where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is ‘current’.

II. DEFINITIONS

“**Board of Directors**” or “**Board**” means the board of directors of the Company, as constituted/re-constituted from time to time.

“**Company**” means Twamev Construction and Infrastructure Limited.

“**Listing Regulations**” means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

“**Policy**” means this policy for preservation of documents as amended from time to time and as approved by the Board.

“**Stock Exchanges**” means the stock exchanges where the Company’s shares are listed.

“**SEBI**” means Securities and Exchange Board of India.

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III. PRESERVATION OF DOCUMENTS

- A) Documents as per Annexure A and those which are required to be maintained under various acts/rules/regulations applicable to the Company shall be maintained and preserved as per the provisions contained therein.
- B) An indicative list of the documents and the time frame of their preservation is provided in the documents preservation schedule, annexed herewith as "Annexure A" for the guidance of the concerned departments of the Company.
- C) It shall be the responsibility of the concerned head of department to keep the annexed documents preservation schedule updated from time to time to ensure that it is in compliance with the various acts/rules/regulations applicable to their respective departments and for this purpose, they shall communicate any changes desired in the abovementioned schedule to the company secretary of the Company.
- D) In case of any inconsistency in the annexed documents preservation schedule and the provisions of various acts/rules/regulations applicable to the Company, the provisions of the concerned act/rule/regulation shall prevail.
- E) The documents mentioned above can be maintained by the Company in physical or electronic mode, as permitted under regulation 9 of the Listing Regulations.
- F) The concerned head of department shall keep in his custody the documents which are of important and/or confidential nature and list of the same shall be maintained in a register to be kept in his/her custody and he/she shall be responsible for the preservation of the same. The said documents along with the register shall be handed over by him/her to the successor in the event of such head of department leaving the Company/department.
- G) The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

IV. DESTRUCTION OF DOCUMENTS

- A) After the expiry of the preservation period specified in the annexed documents preservation schedule, such documents which are no longer required may be destroyed by the concerned department after obtaining prior approval of the chairman & managing director of the Company. The records of the documents destroyed shall be maintained by the concerned department and shall be produced whenever required by the concerned authority/auditors.
- B) In case any specific procedure is prescribed under applicable act/rule/regulation for destruction of the documents, the same shall be followed by the Company.
- C) Where the Company has been served with any notice requisitioning documents by any statutory authority, or where any litigation is initiated by or against the Company, the destruction of the related documents shall be suspended until the matter is finally settled or resolved or disposed off.

V. ARCHIVAL OF DOCUMENTS

Documents mentioned in the annexed documents preservation schedule which are not required regularly can be archived by the concerned department in the following manner:

1. Documents to be archived shall be stored at locations designated by the Company for this purpose, in secured place or cupboard accessible only to the authorised personnel. If consider appropriate, services of external archival agencies may be utilized;

2. Documents should be placed in boxes, each should be labelled with the reference number and a list of the enclosed files/documents. A copy of the contents list should be kept inside the box and another copy retained by the concerned department;
3. Documents should be stored in a way that preserves their integrity and readability, and restricts its access to authorized personnel only;
4. The medium used to store documents shall be such that the documents remain complete and legible throughout the required period of retention and can be made available to the auditors or regulatory authorities upon request;
5. The concerned department head should maintain a record of documents archived, box reference number and storage location; and
6. Electronic records i.e., e-mails, files etc. should be archived as per the Company's information technology policy.

VI.DISCLOSURES

The Company shall disclose this Policy on its website www.twamevcons.com

V. REVIEW

THE policy shall be reviewed periodically by the senior Management and amendments effected thereto if and when practical difficulties are encountered, subject to approval of the Board of Directors. The senior management may also review the policy on document retention to comply with any local, state, and central legislation that may be promulgated from time to time.

Approved in the Board Meeting dated 12th August, 2025.

Place: Kolkata

ANNEXURE A**DOCUMENTS PRESERVATION SCHEDULE (INDICATIVE LIST)**

Sr. No	Type of Document	Period	Concerned Department
1	Common Seal	Permanent	Secretarial
2	Certificate of Incorporation, Certificate of change in name, etc.	Permanent	Secretarial
3	Memorandum and Article of Association of the Company as may be amended from time to time and all corporate policies framed from time to time.	Permanent	Secretarial
4	Disclosure made under SEBI (Prohibition of Insider Trading) Regulations, 2015, SEBI (Substantial Acquisition of Shares and Takeover) Regulations, 2011 and the Listing Regulations to the stock Exchange	Permanent	Secretarial
5	Letter of Offer related to Public Issue, Right Issue, Further Issue, Buy- Back Offer, etc.	8 years	Secretarial
6	Voting Result of Shareholder	8 years	Secretarial
7	Copies of all press release and document filled with stock exchange, Registrar of Companies and other regulatory authorities	8 years	Secretarial
8	Statutory Registers required under Companies Act, 2013: Register and Index of member Register of Duplicate and renewed Share Certificate Register of Charge Particulars of Loan and Guarantee given, Securities provided and acquisitions made. Register of Investments Register of Contracts in which Directors are interested Register of Directors, Managing director, Manager and Secretary Any other documents if the Board may think fit.	Permanent	Secretarial
9	MCA Forms	8 years	Secretarial
10	Scrutinizers Reports	8 years	Secretarial
11	Annual Audit Reports and Financial Statements	Permanent	Secretarial
12	Annual Returns	8 years	Secretarial
13	Minutes of all General, Board, Committee Meetings	Permanent	
14	Attendance Registers	8 Years	Secretarial
15	Office copies of Notice of Board Meeting/ Committee Meeting/ Agenda, Notes on Agenda and other related papers	8 Years	Secretarial
16	Quarterly, Half Yearly, Annual Financial Results of the Company.	8 Years	Secretarial
17	Quarterly Shareholding Pattern including details for pledge of shares and any changes therein.	8 Years	Secretarial
18	Result of E-voting, General Meeting, Postal Ballot, Ballot Papers, Scrutinizers Report, etc	8 Years	Secretarial
19	List of unpaid Dividend to Shareholders	8 Years	Secretarial

20	Office copies of Notice of General Meeting and related papers	8 Years	Secretarial
21	Board Agenda and Supporting Papers	8 Years	Secretarial
22	Insurance Policies	4 Years	Finance & Accounts
23	Tax Exemption and Related Documents	Permanent	Finance & Accounts
24	Bank Statements	4 Years	Finance & Accounts
25	Investment Records	8 Years	Finance & Accounts
26	Journal Entry Support data	8 Years	Finance & Accounts
27	Books of Accounts, Ledgers and vouchers	8 Years from the end of financial year or completion of assessment under the Income Tax Act, 1961, whichever is later	Finance & Accounts
28	Excise Records	8 Years from the end of financial year or completion of assessment under the applicable law, whichever is later	Finance & Accounts
29	Tax Deducted at Source Records	8 Years from the end of financial year or completion of assessment under the applicable law, whichever is later	Finance & Accounts
30	Income Tax Papers	8 Years from the end of financial year or completion of assessment under the Income Tax Act, 1961, whichever is later	Finance & Accounts
31	Service Tax Papers	8 Years from the end of financial year or completion of assessment under the Service Tax Act, 1994/Central Goods and Services Tax Act, 2017, whichever is later	Finance & Accounts
32	Court Orders	Permanent	Legal
33	Original Property Purchase and Sale Agreement	Permanent	Legal
34	Property Card, Index II, Ownership Records issued by Government Authority	Permanent	Legal
35	Legal Memoranda and opinion including subject matter files	Permanent	Legal
36	Litigation files	Permanent	Legal