

**TURTLEMINT FINTECH SOLUTIONS LIMITED  
POLICY ON PRESERVATION AND ARCHIVAL OF DOCUMENTS**

## Version Control History

Version	Date	Description of Changes	Prepared/Revised By
1.0		Initial creation of the policy document.	25.08.2025

### I. Background

In the terms of Regulation 9 and Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“**SEBI Listing Regulations**”) the Company (*as defined below*) is required to frame a policy on preservation and archival of documents.

The board of directors of Turtlemint Fintech Solutions Limited (“**Board**” and “**Company**”, respectively) in pursuance of Regulation 9 and 30(8) of the SEBI Listing Regulations and other applicable provisions (including any statutory enactments / amendments thereof), adopted policy on preservation and archival of documents *vide* its Board meeting held on August 25, 2025 (“**Policy**”) with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation and archiving.

### II. Purpose

The purpose of this Policy is to (i) classify the documents, records and registers of the Company which are required to be preserved permanently or for period of not less than 8 years after completion of relevant transaction; and (ii) disseminate equal, adequate and timely information to the shareholders through the website of the Company and to enable them to track the performance of the Company over regular intervals of time and provide sufficient information to enable investors to assess the current status of the Company.

### III. Definitions

“**Document(s)**” refers to papers, notes, agreements, notices, advertisements, requisitions, order, declarations, forms, correspondence, minutes, indices, registers and or any other record, required under or in order to comply with the requirements of any applicable law, whether issued, sent, the time being in or otherwise, maintained on paper or in electronic form received or kept in pursuance of the Companies Act, 2013, as amended and the rules/ notifications thereunder or under any other law for and does not include multiple or identical copies.

“**Electronic Record(s)**” means the electronic record as defined under clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000.

“**Electronic Form**” means on any electronic device such as computer, laptop, compact disc, floppy disc, 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.

“**Maintenance**” means keeping Documents, either physically or in Electronic Form.

“**Preservation**” means to keep in good order and to prevent from being altered, damaged or destroyed.

#### IV. Preservation of Documents

The Company shall preserve all its Documents as per the requirements and provisions of the Companies Act, 2013 the secretarial standards, the SEBI Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time. Generally, all corporate records (whether electronic or paper) of the Company are to be retained for no less than three (3) years.

***Documents which are to be maintained permanently:***

The Company shall maintain the following Documents on a permanent basis:

- a. The original signed and stamped memorandum of association and the articles of association of the Company;
- b. Minutes of general meetings, board meetings, and various committee meetings;
- c. Register of members along with index;
- d. Foreign register of members, if any;
- e. Register of loans, guarantee, security and acquisition made by the Company;
- f. Register of investments not held in its own name by the Company, if any;
- g. Register of contracts with related party and contracts and Bodies etc. in which directors are interested;
- h. Register of charges;
- i. Registers of renewed and duplicate share certificates;
- j. Register of directors, key managerial personnel and senior management personnel;

***Documents which are to be maintained for at least eight financial years:***

- a. Books of account together with the vouchers relevant to any entry in such books of account;
- b. Register of debenture holders (including foreign register of debentures) or register for any other securities issued by the Company;
- c. Copies of all annual returns;
- d. Disclosure of interest received from the directors of the Company in the manner prescribed;
- e. Attendance registers, notices, agenda, notes on agenda and other related papers of general meetings, Board meetings, and various committee meetings;
- f. Instrument creating a charge or modifying a charge, if any;
- g. Changes to the Memorandum of Association and the Articles of Association, if any;
- h. Register of deposits accepted or renewed, if any;
- i. Tax Records including, but not limited to Documents concerning tax assessment, tax filings, proof of deductions, tax returns, appeal preferred against any claim made by the relevant tax authorities, shall be maintained for a period of 8 years or for a period of 8 years after a final order has been received with respect to any matter which was preferred for Appeal, as the case may be;
- j. Employment /personnel record in case of employees of the Company;

- k. Relevant marketing and sales Documents if part of tender submission;
- l. Legal Documents including but not limited to contracts, legal opinions, 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, Documents relating to property matters.

***Documents which are to be retained for different periods:***

Additionally, there are certain types of records that need to be retained for a longer period, as identified below.

- a. Board of Directors Records: Minutes of meetings of the Board of Directors shall be maintained in perpetuity. A copy of all materials provided to the Board of Directors or Committees of the Board shall be maintained for no less than three (3) years.
- b. Press Releases & Public Filings: All press releases and publicly filed documents shall be maintained in perpetuity. All events and press releases filed with the stock exchanges shall be maintained for no less than five (5) years on the website of the company with appropriate archival.
- c. Books of Accounts and Tax Records: Books of accounts and tax records should be retained for at least eight (8) years following the completion of the relevant transactions or assessment year for which the records were last used.
- d. Records may be preserved for longer periods of time where required under any other applicable laws.

**V. Mode of Maintenance**

The Company shall maintain these records either in physical or electronic mode. The applicable provisions of law, rules, and regulations with regard to electronic maintenance of records shall be adhered to. 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.

**VI. Disposal and Destruction of Records**

After the expiry of the statutory retention period, the preserved Documents may be destroyed. Destruction of Documents as a normal administrative practice shall be followed for the records which are duplicate/unimportant/irrelevant. Any destruction of records, will be done as per prescribed standard operating procedures under supervision of the compliance officer of the Company.

This applies to both physical and Electronic Documents. The Documents may be destroyed as follows:

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

## **VII. Safekeeping of Records**

The Company maintains a business continuity plan (“BCP”) designed to ensure safety of staff as well as members of the public, safeguard the documents and records and to enable a return to normal operating with minimal disruption. Detailed procedures for responding to an incident are part of the BCP.

In the event of major incident, the priority is the safety of the people, followed by immediate action to rescue or prevent further damage to the records. Depending on the immediate threat, emergency response and recovery actions will take precedence over all other Company activities.

The Company has made appropriate provision for the backup of its digital collections, including the provision of offsite security copies. The backup copies are actively maintained to ensure their continued viability. The Company's BCP ensures that the digital collections and technical infrastructure required to manage and access them can be restored in the event of an emergency.

## **VIII. Archival Policy**

The Company shall disclose events and information to the stock exchanges in line with the Company's Policy on Determination of Materiality of Events or Information and as per the SEBI Listing Regulations, shall also disclose on its website all such events or information which has been disclosed to stock exchange(s) under Regulation 30(8) of the SEBI Listing Regulations, and such disclosures shall be hosted on the website of the Company for a period of 5 years. Thereafter the same shall be archived so as to be available for retrieval for a further period of three years by storing the same on suitable media. Thereafter the said information, documents, records may be destroyed as per the policy on preservation of the documents.

## **IX. Policy Review**

The Board subject to applicable laws is entitled to amend, suspend or rescind this Policy at any time. Any difficulties or ambiguities in the Policy will be resolved by the Board in line with the broad intent of the Policy. The Board may also establish further rules and procedures, from time to time, to give effect to the intent of this Policy.

In the event of any conflict between the provisions of this Policy and of the applicable law dealing with the related party transactions, such applicable law in force from time to time shall prevail over this Policy.