



B.S. SPONGE LIMITED
POLICY FOR PRESERVATION OF DOCUMENTS

1. INTRODUCTION

This policy is in pursuance to Regulation 9 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“**Listing Regulations**”), on preservation of the documents to aid the employees in handling the documents efficiently. The board of directors of B.S. Sponge Limited (“**Board/Board of Directors**” and “**Company**”, respectively) in pursuance of Regulation 9 and 30(8) of the Listing Regulations and other applicable provisions (including any statutory enactments / amendments thereof), adopted policy on preservation and archival of documents (“**Documents**”) vide its Board meeting held on September 26, 2026 (“**Policy**”) with the objective of classifying various Documents, records and registers for the purpose of maintenance and preservation and archiving. It not only covers the various aspects on preservation of the Documents, but also beneficial practices for the safe disposal/destruction of the Documents and keeping a record of the same. In terms of Regulation 9 of the Listing Regulations which are applicable to all companies whose securities are listed on stock exchange, a listed entity is required to formulate and put in place a policy for preservation of documents, approved by the Board of Directors classifying them into at least two categories i.e., (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.

2. 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.

3. EFFECTIVE DATE

This Policy shall be effective from the date of approval of the Board September 26, 2026

4. DEFINITIONS

- i. “**Act**” means the Companies Act, 2013, rules framed thereunder and any amendments thereto.
- ii. “**Applicable Law(s)**” means securities laws defined under Regulation 2(1) (zf) of the Listing Regulations, and any laws, rules, circulars, guidelines or standards under which the preservation of the Documents has been prescribed.
- iii. “**Authorised Person**” means any person duly authorised by Board of Directors.
- iv. “**Books of Account**” as per Section 2(13) of the Act includes records maintained in respect of—
 - a) all sums of money received and expended by the Company and matters in relation to which the receipts and expenditure take place;
 - b) all sales and purchases of goods and services by the Company;
 - c) the assets and liabilities of the Company; and
 - d) the items of cost as may be prescribed under section 148 in the case of a Company which belongs to any class of companies specified under that section;
- v. “**Current Document(s)**” means any Document that has an ongoing relevance with reference to any ongoing litigation, proceedings, complaint, dispute, contract or any like matter.

REGISTERED OFFICE

34A, Metcalfe Street, 2nd Floor, Room No. 2C/3,
Kolkata - 700 013, West Bengal, India

CORPORATE OFFICE

202, 2nd Floor, Block A, Crystal Arcade, Lodhipara
Chowk, Raipur - 492 001, Chhattisgarh, India

MANUFACTURING FACILITY

Village Taraimal, P. O. Gerwani, Tehsil Gharghoda,
District Raigarh, Chhattisgarh - 496 001



B.S. SPONGE LIMITED

(formerly known as B.S. Sponge Private Limited)

CIN U27102WB2000PLCO91975

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- vi. **“Document”** as per section 2(36) of the Act includes summons, notice, requisition, order, declaration, form and register, papers, notes, agreements, advertisements, correspondence, minutes, indices and –
- vii. or any other record, required under or in order to comply with the requirements of any Applicable Law, whether issued, sent or kept in pursuance of this Act or under any other law for the time being in force or otherwise, maintained on paper or in electronic form and does not include multiple and identical copies;
- viii. **“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, as amended.
- ix. **“Electronic Form”** means any contemporaneous 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.
- x. **“Maintenance”** means keeping Documents, either physically or in Electronic Form.
- xi. **“Preservation”** means to keep in good order and to prevent from being damaged or destroyed
- xii. **“Register”** means Documents and records required to be maintained under:
- a) The Act
 - b) Regulations promulgated by the Securities and Exchange Board of India (**“SEBI Regulations”**)
 - c) Secretarial standards
 - d) Any other law for the time being in force
- xiii. **“Records”** means documentary evidence of past events or transactions.

The words and phrases used in this Policy and not defined here shall derive their meaning from the Applicable Law.

5. COVERAGE

This Policy is intended to guide the Company and its officer on maintenance of any Documents, their preservation and disposal. This Policy is applicable to all departments of the Company. Each employee shall abide by the Policy. Each authorized person shall guide the employees in his department and ensure that they identify and classify documents and take appropriate action with regard to their preservation in accordance with this Policy. It ensures that the Company maintains both electronic and physical records as per various statutory requirements and is subject to same degree of confidentiality and care.

6. CLASSIFICATION

The preservation of Documents shall be done in the following manner:

- i. Documents which need to be 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 or deletions in the Documents shall also be preserved permanently by the Company. The following Documents shall be maintained by the Company on a permanent basis:

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- a) Incorporation documents; Certificate(s) of Change of Name, Certificate(s) relating to Change of Registered Office and all other certificates issued by statutory authorities from time to time;
 - b) The original signed and stamped memorandum of association and the articles of association of the Company; including all amendments thereto;
 - c) Minutes of general meetings, Board meetings, and various committee meetings;
 - d) Register of members along with index;
 - e) Foreign Register of Members, if any
 - f) Register of loans, guarantee, security and acquisition made by the Company;
 - g) Register of investments not held in its own name by the Company, if any;
 - h) Register of contracts with related party and contracts and bodies etc. in which directors are interested;
 - i) Register of charges;
 - j) Register of transfer and transmission of shares;
 - k) Registers of renewed and duplicate share certificates;
 - l) Register of directors, key managerial personnel and senior management personnel;
 - m) Approval(s) and Product Registration & license(s) received from Statutory Authorities, Central & State Government(s);
 - n) Any other statutory registers maintained by the Company, as may be applicable;
 - o) Intellectual Property Documents shall include, but shall not be limited to Copyrights, Trademarks, Patents, and Industrial Designs. Intellectual Property Rights Documents that are owned by the Company shall be retained by the Company permanently; and
 - p) Preservation and safe custody of all books and documents relating to the issue of share certificates, including the blank forms of share certificates for a period of 30 years, and in case of disputed cases, permanently.
- ii. Documents which are to be maintained on website of the Company for a minimum period of five (5) years
- a. Disclosure of all events and information provided to the Stock Exchanges as per the SEBI Listing Regulations;
 - b. Investor Presentation and audio video recordings/ transcripts of earnings / quarterly calls conducted physically or through electronic means; and
 - c. Press Releases.
- iii. Documents with a preservation period of not less than 8 years, which is the time period stipulated in the Listing Regulations, and other laws and statutes applicable to the Company from time to time 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 the said period of 8 years. The following documents are to be maintained for at least eight financial years:

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- 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) Resolutions passed by circulation;
- d) Copies of all annual returns;
- e) The postal ballot and all other papers relating to postal ballot including voting by electronic means (as long as they remain current or for 8 financial years), whichever is later.
- f) E-forms filed with the Registrar of Companies;
- g) Disclosure of interest received from the directors of the Company in the manner prescribed;
- h) Attendance registers, notices, agenda, notes on agenda and other related papers of general meetings, Board meetings, and various committee meetings;
- i) Instrument creating a charge or modifying a charge, if any;
- j) Changes to the memorandum of association and the articles of association, if any;
- k) Register of deposits accepted or renewed, if any;
- l) 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;
- m) Employment /personnel record in case of employees of the Company;
- n) Relevant marketing and sales Documents if part of tender submission;
- o) Disclosures under SEBI – Substantial Acquisition of Shares and Takeover Regulations, Prohibition of Insider Trading Regulations
- p) Accounts and Finance Records
- q) 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.
- r) Structured Digital Database as per SEBI (Prohibition of Insider Trading) Regulations, 2015, after completion of the relevant transactions and in the event of receipt of any information from any regulator / SEBI regarding any investigation or enforcement proceedings, the relevant information in the structured digital database shall be preserved till the completion of such proceedings. However, the disclosures made under Chapter III of the Insider Trading Regulations shall be preserved for a minimum period of five years.

An indicative list of the Documents and the time-frame of their preservation is provided in Annexure- I. Additionally, there are certain types of records that need to be retained for a longer period, as defined below:

- i. **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.

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- ii. **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.
- iii. **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.
- iv. Records may be preserved for longer periods of time where required under any other Applicable Laws.

7. SCOPE

This Policy shall apply to all documents which include records maintained in the form of books or stored in a computer or any other electronic form or transcribed information of any type whether expressed in ordinary or machine language. The preservation of documents, as mandated under the Policy, shall apply to all documents regardless of its location, including all Company locations, off-site locations, computer storage or employees' laptops, etc. In accordance with the provisions of the aforesaid SEBI Listing Regulations, the Company shall ensure that all such events or information which has been disclosed to Stock exchanges, and such disclosures shall be hosted and retained on the Company's website as specified above, for a minimum period of five (5) years. Subsequently, such disclosures shall be removed from the Company's website. 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, and records may be destroyed as per the policy on preservation of the documents. After the Preservation Period, such archives would be deleted or removed after obtaining approval of the Chief Financial Officer or Company Secretary.

All information required to be uploaded on the Company's website in pursuance of any other statute, legislation or regulation shall be hosted on the Company's website, in the form, manner and for such period as may be mandated by that statute, legislation or regulation etc. In cases where the concerned statute, legislation or regulation does not prescribe any period, the required data shall be hosted on the website for a minimum period of one (1) year from the date of uploading or more if deemed necessary by the Chief Financial Officer or Company Secretary. The Company Secretary or Chief Financial Officer shall have the discretion to host any of such documents/information on the website of the Company for such additional period as they deem fit on a case-to-case basis. Any information, form, return, document etc. disclosed on the website, may be removed/deleted from the website after such disclosure period.

8. MODES OF PRESERVATION

- i. The Documents may be preserved in
 - a) Physical form or
 - b) Electronic Form
- ii. The officer of the Company required to preserve the Documents shall be Authorised Person who has to observe the compliance of requirements of Applicable Law and this Policy.

9. CUSTODY OF THE DOCUMENTS

Subject to the Applicable Law, the custody of the Documents shall be with the Authorised Person, where the Authorised Person tender's resignation or is transferred from one location of the Company to another, such Person shall hand over all the relevant Documents, lock and key, access control or password, or Disc, other storage devices or such other Documents and devices in his possession and such Authorised Person taking possession of Documents needs to change the password.

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10. AUTHORITY FOR APPROVAL OF POLICY

The Board shall have the authority for approval of this policy in pursuance to the Listing Regulations.

11. AUTHORITY TO MAKE ALTERATIONS TO THE POLICY

The Board of Director is Authorised to make such alterations to this Policy as considered appropriate, subject, however, to the condition that such alterations shall be in consonance with the provisions of the Act, regulations and other Applicable Laws.

12. DESTRUCTION OF DOCUMENTS

The period stated above, in paragraph 5(b), is minimum retention/preservation period. Prior to actual destruction/disposal in terms of this policy, the retention schedule may be reviewed by the Authorised Person if required due to an on-going business use, internal audit requirement or any other like reason.

The temporary Documents, excluding the Current Document(s), shall be destroyed after the relevant or prescribed period by the Authorised Person in whose custody the Documents are stored after the prior approval of the finance committee of the Company. Electronic documents shall be removed after the expiry of prescribed retention period from all identified electronic repositories. 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:

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

A register of the Documents disposed/destroyed shall also be maintained. It shall state the brief particulars of the Documents destroyed, date of disposal/destruction and the mode of destruction. The entries in the register shall be authenticated by the Authorised Person. The format of the register has to be in accordance with Annexure-II.

13. MAINTENANCE OF DOCUMENTS IN INDEXED FORM

For ease of record reference, the Documents shall be preserved in an indexed form. The Documents shall be indexed appropriately by the Authorised Person. The index shall be updated as and when any changes occur in the records. The index shall be kept in physical form or in Electronic Form.

14. 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.

15. 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 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 Listing Regulations, and such disclosures shall be hosted on the website of the Company for a

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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.

16. 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.

17. CONVERSION OF THE FORM IN WHICH THE DOCUMENTS ARE PRESERVED

The physical Documents preserved may be converted, whenever required or felt necessary, into electronic form to ensure ease in maintenance of records and efficient utilization of space.

18. INTERPRETATION

In any circumstance 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 these policies and procedures until such time as this Policy is changed to conform to the law, rule, regulation or standard.

19. COMPLIANCE

All employees of the Company are required to comply with the provisions of this Policy and the guidance manual. Failure to comply by any employee of the Company with this Policy and the guidance may result in disciplinary action by the Company, including suspension or termination of employment. Any queries regarding this Policy may be referred to Company Secretary who is in charge of administering, enforcing and updating this Policy.

20. AUDIT

Internal Audit team will review and ensure comprehensiveness of documents covered and adherence to the policy atleast once a year.

21. DISSEMINATION OF THE POLICY

This Policy as amended from time to time shall be published on the website of the Company at bsstmx.com

SD/-
Ashish Agarwal
Managing Director

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ANNEXURE – I INDICATIVE LIST –

Permanent Preservation	Temporary Preservation
The memorandum and articles of the Company	Register of debenture holders or any other security holders (8 years from the date of redemption of debentures or securities)
Documents relating to incorporation of the Company register of members	Copies of all annual returns prepared under Section 92 of the Act and copies of all certificates and Documents required to be annexed thereto (8 years from date of filing with the Registrar)
Books and Documents relating to the issue of share certificates.	Register of renewed and duplicate share certificate (not less than 30 years)
Register of charges	Dividend payment records (10 financial years)
Register under section 186 of the Act, 2013 for Loans/investment/guarantees or securities provided	Instrument creating a charge or modification (8 years from date of satisfaction of such charge)
Register under section 187 (investment held in any other person)	All notices pertaining to disclosure of interest of directors All share certificates surrendered to a company (3 years from date of surrender)
Licenses, approvals, permissions, deed of indentures, mutation certificates, certificates pertaining to intellectual property rights, other document which the managing director thinks expedient to preserve.	Register of deposits (not less than 8 years from the date of last entry)
Office copies of general meeting notices, scrutinizer's report, and related papers (as long as they remain current or for 8 financial years).	Disclosures prescribed under Listing Regulations; SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended; and SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, as amended (8 financial years)
Office copies of Board meeting notices, agenda, notes on agenda and other related papers (8 financial years).	Attendance registers for Board/ committee meetings/ general meetings (8 financial years)
Register for destruction or disposal of Documents or register.	Books of accounts (8 financial years)
Annual reports	Documents of human resource department as per relevant Applicable Law, in other case not less than 8 years)

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ANNEXURE- II

THE FORMAT OF THE REGISTER OF DOCUMENTS DISPOSED/DESTROYED

Particulars of Document along with provision of Applicable Law	Date and mode of destruction	Initials of the Authorised Person
4A of companies act 1956 Documents destroyed • Book of account • Bills • Invoices • Voucher • Record	28 th Nov,2013	Ashish Agarwal

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