APLAB LIMITED

POLICY ON PRESERVATION OF DOCUMENTS ("ARCHIVAL POLICY")

Date of Board Meeting approval: October 29, 2026

Date of updation: October 21, 2026

1. BACKGROUND:

Pursuant to Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") require every Listed Company to formulate a policy on Preservation of Documents which has to be approved by the Board of Directors of the Company.

In this context, this policy has been framed by the Board of Directors ("Board") of Aplab Limited ("the Company") with the objective of classifying various documents, records and registers for the purpose of maintenance and preservation. This Policy is effective from the date of approval of Board of Directors.

This Policy can be modified and/or amended with the approval of the Board of Directors only.

2. OBJECTIVE OF THE POLICY:

The objective of this Policy is to classify the documents, records and registers of the Company which are required:

(a) to be preserved permanently and

(b) to be preserved for a period of not less than 8 years.

3. DEFINITIONS:

"Documents" or "Records" means all books, papers, deeds, vouchers, writings, documents, minutes, registers, agreements, correspondence, notices, disclosures, reports, statements, forms, records and other information created, received, maintained, issued, filed or published by or on behalf of the Company, whether in physical or electronic form, including electronic records within the meaning of the Information Technology Act, 2000, and includes disclosures made to the stock exchanges and information hosted on the Company's website pursuant to applicable laws, rules and regulations.

"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.

'Legal Hold' refers to a direction from Legal to preserve certain data held by employees or databases. All retention periods under this Policy shall be suspended with respect to documents subject to Legal Hold and all documents subject to Legal Hold are to be

preserved in strict accordance with Legal Hold instructions and not altered, destroyed or deleted until Legal informs employees that the Legal Hold has ended.

"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.

4. PRESERVATION OF DOCUMENTS:

The Company shall preserve all its documents as per the requirements and provisions of the Companies Act, 2013 and the rules made there under, the Secretarial Standards, the Listing Regulations and any other law, rules, regulations as may be applicable to the Company from time-to-time.

i) Documents which are to be maintained permanently:

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

I. The Original Signed and Stamped Memorandum of Association and the Articles of Association of the Company.

II. Minutes of General Meetings, Board Meetings and various Committee Meetings.

III. Register of Members along with Index.

IV. Foreign Register of Members, if any

V. Register of loans, guarantee, security and acquisition made by the company.

VI. Register of investments not held in its own name by the company, if any

VII. Register of contracts with related party and contracts and Bodies etc. in which directors are Interested.

VIII. Register of Charges.

IX. Registers of Renewed and duplicate share certificates.

X. Register of Directors and Key Managerial Personnel ("KMP").

XI. 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.

ii) 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 Interests 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 - 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.

l) Press Releases.

m) 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.

5. 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.

6. 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.

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.

7. Archival of Disclosures to Stock Exchanges

All events and information disclosed by the Company to the stock exchange pursuant to the Regulation 30(8) of the Listing Regulations, shall also be made available on the Company's website. Such disclosures shall be hosted on the Company's website for a minimum period of five (5) years from the date of disclosure and, thereafter, shall be archived and retained in accordance with the Company's Archival Policy, as amended from time to time, and applicable laws and regulations.

*****