

EMERALD LEISURES LTD.

CIN: L74900MH1948PLC006791

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PRESERVATION OF DOCUMENTS POLICY

(Last reviewed on May 18, 2026)

1. OBJECTIVE

This Policy is framed pursuant to Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. CLASSIFICATION OF DOCUMENTS

Documents shall be classified into:

A. Documents to be preserved permanently

- * Certificate of Incorporation
- * Memorandum and Articles of Association
- * Statutory Registers
- * Minutes Books of Board, Committee and General Meetings
- * Licenses and Approvals of permanent nature
- * Orders of Courts and Regulatory Authorities having permanent relevance
- * Annual Reports

B. Documents to be preserved for not less than eight years

- * Books of Accounts
- * Tax Records
- * Employee Records
- * Contracts and Agreements
- * Correspondence Files
- * Statutory Returns and Filings
- * Bank Statements and Vouchers

3. MODE OF PRESERVATION

Documents may be preserved in physical or electronic form as permitted by law.

4. DESTRUCTION OF DOCUMENTS

Documents whose retention period has expired may be destroyed with the approval of the Functional Head or Company Secretary, subject to applicable law.

5. CUSTODY

The respective department heads shall be responsible for preservation and maintenance of documents under their control.

6. REVIEW

The Policy shall be reviewed periodically by the Board and amended whenever required.