

## TONBO IMAGING INDIA LIMITED

### POLICY ON PRESERVATION OF DOCUMENTS AND WEB ARCHIVAL

#### I. BACKGROUND

This policy is primarily framed based on Regulation 9 and Regulation 30(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred to as "**SEBI Listing Regulations**") and various provisions of the Companies Act, 2013.

In the terms of Regulation 9 and Regulation 30(8) of the SEBI Listing Regulations, the Company (as defined below) is required to frame a policy for preservation of documents and an archival policy.

The board of directors of Tonbo Imaging India Limited ("**Board**" and "**Company**", respectively) in pursuance of Regulation 9 and Regulation 30(8) of the SEBI Listing Regulations and other applicable provisions (including any statutory enactments / amendments thereof), adopted policy for preservation of documents and archival policy vide its Board meeting held on 20<sup>th</sup> December 2025, ("**Policy**") being the effective date of this Policy.

#### II. PURPOSE AND APPLICABILITY

The purpose of this Policy is to determine the period for the preservation of records/documents of the Company based on their reference value and statutory requirements. In determining such period, the following aspects have been considered such as (i) company's own information retrieval needs (reference value); (ii) statutory requirements under respective statutes; (iii) litigation requirements; (iv) ease of retrieval; (v) optimal use of storage space and cost of preservation; and (vi) timely sanitation of obsolete records.

Further, the purpose of this Policy is also to disseminate equal, adequate and timely information to the shareholders and investors 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**

**The definitions of some of the key terms used in this Policy are given below:**

- a) **“Policy”** means this Policy on Preservation of Documents and Web Archival Policy.
- b) **“SEBI Listing Regulations”** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including amendments thereto together with the circulars issued there under, including any statutory modifications or re-enactments thereof for the time being in force.
- c) **“Company”** means Tonbo Imaging India Limited.
- d) **“Act”** means The Companies Act, 2013 read with the Rules made thereunder. “Board of Directors” shall mean the Board of Directors of the Company, as constituted from time to time.
- e) **“Documents”** shall mean all papers, agreements, notices, records, files, books, tapes, CDs, DVDs, electronic storage devices etc., and the like as required to be maintained under any law or regulation for the time being in force.
- f) **“Books of Accounts”** as defined in Section 2(13) of the Act.
- g) **“Maintenance”** means keeping documents, either physically or in Electronic Form.
- h) **“Preservation”** means to keep in good order and to prevent from being altered, damaged, or destroyed.



#### **IV. 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 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 (five) years, subject to applicable law. Further, subject to the applicable statutory guidelines, the said information, documents, records may thereafter be destroyed as per the policy on preservation of the documents.

#### **V. PRESERVATION OF DOCUMENTS**

Regulation 9 of the SEBI Listing Regulations mandates that a listed entity shall have a policy for the preservation of documents approved by its board of directors, classifying them in at least two categories as follows:

- a) documents whose preservation shall be permanent in nature; and
- b) documents with a preservation period of not less than eight years after completion of the relevant transactions.

Provided that the Company may keep documents specified in clauses (a) and (b) in electronic mode.

As per the Policy, the Company shall maintain and preserve register and records, books and/or papers, books of accounts etc., (“**Documents**”) as follows:

##### **a) Documents to be preserved permanently:**

As required under the provisions of the Act / Rules / Regulations, the Documents which are required to be preserved on a permanent basis shall be maintained and preserved by the Company permanently.



**b) Documents to be preserved for eight years**

As required under the provisions of the Act / Rules / Regulations, the Documents which are required to be preserved for a period of eight years shall be maintained and preserved by the Company accordingly.

**c) Documents to be preserved for five years**

In cases of documents for which no period is specified under the Act / Rules / Regulations, such documents shall be maintained by the Company for a period of five financial years from the close of the relevant financial year.

Documents to be maintained under this Policy shall be preserved in Physical or in Electronic Form/Mode as per the provisions of the Act / Rules / Regulations.

Approval of the Board or Committee thereof shall be taken before destruction of such documents.

**VI. DISPOSAL OF REGISTERS/DOCUMENTS**

Unless required to be preserved for a particular purpose like litigation or regulatory directive and upon expiration of the specified period of time for preservation as per applicable laws and/or SEBI Listing Regulations, the document may be destroyed by the Company after approval of the Board and in the presence of the Company Secretary and the Chief Financial Officer (“CFO”). The Board shall review, at least once in every three years, the list of documents that may be destroyed. The Company shall maintain a register of records and documents destroyed, containing the particulars of the documents destroyed, the year to which it pertains, mode of destruction etc., each entry in this register shall be verified by the Company Secretary and countersigned by the CFO.

The concerned employee shall be responsible for taking into account the potential impact on the preservation/destruction of the documents in their work area and their decision to retain/preserve/destroy documents pertaining to their area of work. The modes of destruction of



records can include methods like shredding, recycling, deleting or destroying electronically stored data etc. or any other mode as permissible by law.

## **VII. 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 web archival policy , such applicable law in force from time to time shall prevail over this Policy. Further any subsequent amendment/modification in the SEBI Listing Regulations, the Companies Act and/or any other laws in this regard shall automatically apply to this Policy.

## **VIII. AMENDMENT**

- i. Any amendment or variation to this Policy shall be undertaken in compliance with the SEBI Listing Regulations and other applicable law.
- ii. Notwithstanding the above, this Policy will stand amended to the extent of any change in applicable law, including any amendment to the SEBI Listing Regulations, and the SEBI Listing Regulations, without any action from the Company or approval of the shareholders of the Company.

## **IX. DISSEMINATION OF THE POLICY**

The Policy, as amended from time to time, shall be placed on the website of the Company i.e., [www.tonboimaging.com](http://www.tonboimaging.com)

