AIRIQ 365 LIMITED

(FORMERLY KNOWN AS AIR IQ INDIA LIMITED)

POLICY ON PRESERVATION OF RECORDS

Under Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

CIN: U79110WB2025PLC279731

Registered Office: ASMI SQUARE, 2nd Floor, 2nd Mile, Sevoke Road, Darjeeling, Siliguri, West Bengal, India, 73400

POLICY ON PRESERVATION OF RECORDS

1. PREAMBLE

Regulation 9 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as **SEBI Listing Regulations**"), requires every Listed Company to formulate a Policy on preservation of documents approved by the Board of Directors. During the course of business, the Company generates several records either in physical or in electronic modes, most of the records are useful for a shorter span of time, hence such records are kept for a definite period of time, but some records may be needed to be kept for a longer period of time or permanently during the lifetime of the organization. In order to preserve such records, the Company needs to implement a well-considered, well-documented plan to ensure that they remain trustworthy and useful over a period of time.

Pursuant to the provisions of the SEBI Listing Regulations, the listed company shall disclose on its website all such events or information which has been disclosed to stock exchange(s), and such disclosures shall be hosted and retained on the website of the Company for a minimum period of 5 (five) years from the date of its publication (**"Mandatory Hosting Period"**) and thereafter, as per this Policy. Beyond the Mandatory Hosting Period, the disclosed information shall be archived for retrieval for a period of 2 (two) years (**"Archival Period"**), considering the requirements of the Applicable Laws.

2. PURPOSE AND SCOPE

In terms of the provisions of Regulation 9 of the SEBI Listing Regulations, the Company shall have a policy for Preservation of Documents, approved by its Board of Directors, classifying them in at least two categories as follows:

i. documents whose preservation shall be permanent in nature;

ii. documents with preservation period of not less than eight years after completion of the relevant transactions.

Accordingly, the Board of Directors has formulated and approved this policy to preserve the documents of the Company.

Also, this policy shall cover all business records of the Company, including written, printed and recorded matter and electronic forms of records. The policy ensures that the Company maintains both physical and electronic records/ documents preserved for such minimum period as required by the law for the time being in force and adequate protection and preservation of the documents of the Company as per the applicable statutory requirements. All records must be kept, keeping in mind the confidentiality and nature of the documents. The policy also deals with the retrieval process and disposal / destruction of obsolete Records.

This policy will guide the Company, employees and officers in handling the documents efficiently and maintenance of any documents, their preservation and disposal/destruction.

3. DEFINITIONS

(a) **"Act"** means the Companies Act, 2013, & rules made thereunder**.**

(b) "**Applicable Law**" means any law, rules, regulations, circulars, guidelines or standards applicable to the Company under which any guideline / provision with regard to the preservation of the Documents has been prescribed.

(c) **“Authorised Person”** means the functional head of the concerned department or any person duly authorised by the Board.

(d) **“Company”** means Air IQ India Limited.

(e) "**Document(s**)" refers to papers, notes, agreements, notices, advertisements, requisitions, orders, declarations, forms, correspondence, minutes, indices, registers and or any other record (including required under or in order to comply with the requirements of any Applicable Law) maintained on paper or in Electronic Form and does not include multiple or identical copies.

(f) "**Electronic Form**" means maintenance of documents in any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other digital 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.

(g) **“Maintenance”** means keeping documents either physically or in electronic form.

(h) **“Policy”** means Policy for Preservation of Documents.

(i) **"Preservation"** means to keep in good order and to prevent from being altered, damaged or destroyed. **“SEBI Listing Regulations”** or **“Regulations”** means SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and amendments thereto.

4. INTERPRETATION

Terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013, SEBI Listing Regulations.

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

(i) All statutory records required to be maintained under any applicable law/ or under any directions or instructions from any statutory or Regulatory authority shall be preserved for the period.

(ii) All documents relating to any show cause notice, demand notice, order, decree, direction from any court, tribunal, or any judicial or administrative authority shall be preserved for a minimum period of eight years from the date of disposal of the matter.

(iii) Documents, with respect to which no minimum maintenance timeline is stipulated under any of the laws, shall be preserved.

(iv) Copies of all material licenses for conducting the business of the company should be preserved permanently.

5. GUIDELINES

Regulation 9 of SEBI Listing Regulations, provides that the listed entity shall have a policy for 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 subject to the modifications, amendments, addition, deletion or any changes made therein from time to time;

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved permanently by the Company.

b. documents with preservation period of not less than eight years after completion of the relevant transactions subject to the modifications, amendments, addition, deletion or any changes made therein from time to time.

Provided that all such modifications, amendments, addition or deletion in the documents shall also be preserved for a term not less than eight years.

Accordingly, the company has classified the preservation of documents to be done in the following manner:

a. documents that needs to be preserved and retained permanently;

b. documents that needs to be preserved and retained for a period of 8 years as specified under the Companies Act, 2013 or SEBI (LODR) Regulations;

c. documents that need to be preserved and retained for such period as prescribed under any statute or regulation as applicable to the Company; and

d. where there is no such requirement as per applicable law, then for such period as the document pertains to a matter which is “Current”.

An indicative list of the Documents and the time-frame of their preservation is provided in **Annexure-I and II**.

5. CUSTODY OF DOCUMENTS

(i) All documents shall be under the proper custody of the concerned functional head(s) or such other officer or employee as assigned by him as Authorised Person.

(ii) It shall be the responsibility of the concerned head of department or Authorised Person to keep the annexed Documents Preservation schedule updated from time to time to ensure that it is in compliance with the various Acts/Rules/Regulations applicable to their respective departments and for this purpose, they shall communicate any changes desired in the abovementioned schedule to the Company Secretary.

(iii) The concerned head of department shall keep in his custody the documents which are of important and/or confidential nature, and a list of the same shall be maintained in a register to be kept in his/her custody, and he/she shall be responsible for the preservation of the same. The said documents, along with the register, shall be handed over by him/her to the successor in the event of such head of department leaving the Company/department.

(iv) All documents can be maintained by the Company in physical or electronic, or digital mode, if permitted under the applicable Acts/Rules/Regulations.

(v) All digital records/ scanned copies of physical records may be stored or preserved in such servers in the control of the system administrator or any cloud-based servers as may be deemed fit by the Authorised Person, which can be retrieved at any time during the preservation period.

(vi) An employee, who seeks relief from the company, shall transfer all digital records in his/her control to the system administrator before relieving him/her from the service of the company, subject to the satisfaction of the concerned functional heads.

6. 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.

7. DISPOSAL AND DESTRUCTION OF RECORDS

(i) All physical records not required to be preserved permanently under any law for the time being in force may be either destroyed or converted to electronic format, after the minimum preservation period of eight years, subject to the discretion of the functional heads or the Authorised Person. All electronic records shall be preserved permanently.

(ii) The Company shall maintain registers wherein it shall enter brief particulars of the documents destroyed and all entries made therein shall be authenticated by the by concerned functional heads or Authorised Person, after obtaining prior approval of [Chairman & Managing Director or Whole time Director] of the Company.

(iii) The register of the documents destroyed shall be produced whenever required by the concerned authority/auditors.

(iv) Where the Company has been served with any notice requisitioning documents from any of the regulatory and statutory authorities or any litigation is commenced by or against the Company, in such cases, the destruction of the related documents shall be suspended till such time the matter is settled or resolved or disposed-off finally.

(v) The IT department shall make appropriate provision for backup for electronic documents. In the event that it is necessary to manually dispose of an electronic document, the IT Department shall use the "Permanent Delete" function to permanently dispose of electronic documents.

8. DISCLOSURE

The above Policy and subsequent amendments thereto shall be disclosed on the Company's Website.

9. IMPLEMENTATION AND REVIEW OF THE POLICY

The Board shall be responsible for the implementation and review of this Policy in whole or part. Any amendment or waiver of any provision of this Policy should be approved by the Board of Directors of the Company. In the event of any conflict between the provisions of this Policy and applicable laws, the provisions of applicable laws shall prevail, and the part(s) so repugnant shall be deemed to be severed from the Policy and the rest of the Policy shall remain in force. Any subsequent amendment/ modification in the Applicable Laws shall automatically apply to this Policy.

Effective Date: 08th December 2025
Place:Siliguri