

## **Preservation of Documents and Web Archival Policy**

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### **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 ACME Solar Holdings Limited [formerly known as ACME Solar Holdings Private 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 22<sup>nd</sup> June, 2024 (“**Policy**”).

### **II. Purpose**

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 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. 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 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.

### **IV. 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.

## **V. 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 in to 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, delete or destroy electronically stored data etc. or any other mode as permissible by law.

## **VI. 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.