POLICY ON PRESERVATION OF DOCUMENTS

BISMARCK WORLD PRIVATE LIMITED

(Formerly known as Bismarck Industries Private Limited)

1. Preamble

The Board of Directors of **BISMARCK WORLD PRIVATE LIMITED** has adopted this Policy to ensure that the Company's documents and records are preserved, maintained and disposed of in a systematic manner in accordance with applicable laws and recognised governance practices. The Policy seeks to protect the Company's legal interests, preserve corporate memory and facilitate regulatory, operational and business requirements.

2. Objective

This Policy establishes a uniform framework for classification, retention, preservation, retrieval and disposal of physical and electronic documents generated or maintained by the Company.

3. Applicability

This Policy applies to all statutory records, financial records, legal documents, contracts, tax records, human resource records, operational documents, electronic records and any other document maintained by or on behalf of the Company.

4. Classification of Documents

Documents shall be classified as (i) Permanent Records, which are required to be preserved permanently by law or due to their continuing legal or business significance, and (ii) Temporary Records, which may be destroyed after expiry of the prescribed retention period, unless required for litigation, investigation or any other legal purpose.

5. Preservation and Security

Every department shall ensure that records are maintained in a secure manner to preserve their integrity, confidentiality and accessibility. Electronic records shall be appropriately backed up and protected against unauthorised access, alteration or loss. Physical records shall be stored in suitable facilities with reasonable safeguards against fire, water damage and deterioration.

6. Suspension of Disposal

No document shall be destroyed where it is relevant to any pending litigation, arbitration, investigation, audit, regulatory proceeding or contractual dispute. Such document shall continue to be preserved until final closure of the matter, notwithstanding the retention period prescribed under this Policy.

7. Responsibility

The Company Secretary shall act as the custodian of this Policy. Functional Heads shall ensure compliance within their respective departments. The Information Technology function shall maintain adequate controls over electronic records and backups.

8. Indicative Document Retention Schedule

Document	Retention Period
Certificate of Incorporation, MoA & AoA	Permanent
Statutory Registers	Permanent
Board, Committee & General Meeting Minutes	Permanent
Financial Statements & Audit Reports	Permanent
Books of Account	Minimum 8 Financial Years or as prescribed by law
Income-tax & GST Records	Minimum 8 Financial Years or as prescribed by law
Payroll & Employee Service Records	8 Years after separation unless longer required
Employment Contracts	8 Years after cessation
Customer & Vendor Agreements	8 Years after expiry/termination
Insurance Policies	8 Years after expiry
Bank Statements & Payment Records	8 Years
Litigation Files	Till closure of matter plus 8 Years
Electronic Backups	As per IT backup policy

9. Disposal of Documents

Upon expiry of the applicable retention period, documents may be destroyed in a secure manner with the approval of the respective Functional Head and the Company Secretary. Confidential documents shall be shredded or otherwise destroyed so as to prevent reconstruction or unauthorised disclosure. Electronic records shall be permanently deleted in accordance with approved information security practices.

10. Review and Amendment

This Policy shall be reviewed periodically by the Board of Directors and may be amended from time to time to align with changes in applicable law, business requirements and governance practices.