



POLICY FOR PRESERVATION OF DOCUMENTS
(PHYSICALLY OR ELECTRONIC)
OF
VARVEE GLOBAL LIMITED
(Formerly known as Aarvee Denims And Exports Limited)

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1. Preamble

Varvee Global Ltd (Formerly known as Aarvee Denims And Exports Limited) is one of the leading denim manufacturer Company of India, delivering superior and sustainable value to all our customers, business partners, shareholders, employee, workers and host community. Its having 3 manufacturing process units in Gujarat having more than 2500 employees.

Regulation 9 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ["Regulations"] requires every listed company to have a policy on Preservation of Documents / records maintained by the Company either in Physical Mode or Electronic Mode.

2. Scope

This policy shall govern the maintenance and preservation of documents as per applicable statutory and regulatory requirements.

3. Objective

The main objective of this policy is to ensure that all the statutory documents are preserved in compliance with the Regulations and as per Policy framed in compliance with the Regulations and to ensure that the records no longer needed or which are of no value are discarded after following due process for the same.

The major objectives of the policy are:

- To identify statutory records to be preserved.
- To identify records to be maintained either for a period of eight years or permanently.

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- To decide the mode of preserving the documents, whether in physical form or in electronic form.
- To decide the procedure to destroy the documents after eight years or other applicable period,
- To help employees understanding their obligations in retaining and preserving the documents and records.

4. Effectiveness

This Policy shall be effective from 27th May 2026.

5. Definitions

Capitalized terms used but not defined herein shall have the same meaning as assigned thereto in the Listing Regulations, the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or the Companies Act, 2013 and rules and regulations made thereunder or any other applicable laws or regulations, as the case may be.

“**Act**” means the Securities Exchange Board of India Act, 1992 (15 of 1992).

“**Board**” means Board of Directors of the Company.

“**Committee**” means any Committee formed by the Board.

“**Company**” or “**VGL**” means VARVEE GLOBAL LIMITED (Formerly known as Aarvee Denims And Exports Limited).

“**Electronic Form**” means any contemporaneous electronic device such as computer, laptop, compact disc, floppy disc, space on electronic cloud, or any other 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.

“**Maintenance**” means keeping Documents, either physically or in Electronic Form.

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“Preservation” means to keep in good order and to prevent from being altered, damaged or destroyed.

“Register” means a register maintained under the Companies Act, 2013 or the SEBI Act.

“Regulations” shall mean SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, including any modifications, amendments, clarifications, circulars or re-enactment thereof.

“SEBI” means the Securities and Exchange Board of India.

“Stock Exchange” means a recognised stock exchange as defined under clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 on which Equity shares of the Company are listed.

6. Retention of Documents

The records of Company (hereinafter, the “Company”) are important assets. Records include essentially all records whether paper or electronic.

A record may be as obvious as a

- memorandum,
- an e-mail,
- a contract,
- plans,
- photographs or jobsite notes, or something not as obvious, such as a computerized desk calendar,
- an appointment book or an expense record.

Pursuant to the Listing Regulations, 2015, Company requires to maintain certain types of corporate records, usually for a specified period of time. Failure to retain those records for those minimum periods could raise penalties and fines.

The Company expects all employees to fully comply with any published records retention or destruction policies and schedules, provided that all employees should note the following general exception to any stated destruction schedule.

The official of the Company who is required to preserve the document shall be Authorised Person who is generally expected to observe the compliance of statutory requirements as per applicable law.

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The preservation of documents should be such as to ensure that there is no tampering, alteration, destruction or anything which endangers the content, authenticity, utility or accessibility of the documents.

The preserved documents must be accessible at all reasonable times. Access may be controlled by the concerned Authorised Person with preservation, so as to ensure integrity of the Documents and to prohibit unauthorized access

Several categories of documents that bear special consideration are identified below. While minimum retention periods are suggested, the retention of the documents identified below and of documents not included in the identified categories below should be determined primarily by the application of the general guidelines affecting document retention identified above, as well as any other pertinent factors.

- (a) Tax Records:** Tax records include but may not be limited to documents concerning payroll, expenses, proof of deductions, business costs and accounting procedures, and other documents concerning the Company's revenues. Tax records should be retained for at least Eight years from the date of filing the applicable return.
- (b) Employment Records/Personnel Records:** Statutes of law require the Company to keep certain recruitment, employment and personnel information. The Company should also keep personnel files that reflect performance reviews and any complaints brought against the Company or individual employees under applicable state and federal statutes. The Company should also keep all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel in the employee's personnel file. Employment and personnel records should be retained for Eight years.
- (c) Board and Board Committee Materials:** Minutes of meetings should be retained in perpetuity in the Company's minute book. A clean copy of all Board and Board Committee materials should be kept for no less than Eight years by the Company.
- (d) Press Releases/Public Filings:** The Company should retain permanent copies of all press releases and publicly filed documents under the theory that the Company should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the Company.

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- (e) Legal Files:** Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- (f) Marketing and Sales Documents:** The Company should keep final copies of marketing and sales documents for the same period of time that it keeps other corporate files, generally Eight years.
- (g) Specific Project-Related Documents:** Project documents should be kept in one location so that they are accessible as needed once the project has been completed. Documents retained should include contracts, drawings, specifications, calculations, reports, design criteria and standards, meeting minutes, submittal and substitution logs, schedules, manufacturers' warranties, telephone records, product research, site visit reports, all correspondence including but not limited to correspondence with contractors, owners, vendors, agencies or consultants, change orders, advisory letters, photographs and close-out documentation. Such project documentation should generally be maintained for a period of at least ten years.
- (h) Development/Intellectual Property and Trade Secrets:** Development documents are often subject to intellectual property protection in their final form (e.g. patents and copyrights). The documents detailing the development process are often also of value to the Company and are protected as a trade secret where the Company:

 - (1) derives independent economic value from the secrecy of the information; and
 - (2) the Company has taken affirmative steps to keep the information confidential. The Company should keep all documents designated as containing trade secret information for at least the life of the trade secret.
- (i) Contracts:** Final, executed copies of all contracts entered into by the Company should be retained. As noted in (g), the Company should retain copies of final project agreements for at least ten years. The Company should retain copies of other final contracts for at least eight years beyond the life of the agreement, and longer in the case of publicly filed contracts, or as noted elsewhere in this Document Retention Policy.
- (j) Electronic Mail:** E-mail that needs to be saved should be either:

 - (1) downloaded to a computer file and kept electronically or on disk as a separate file; or

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(2) printed in hard copy and kept in the appropriate file.

The retention period for electronic mail depends upon the subject matter of the e-mail, as covered elsewhere in this policy.

7. Modification and Amendments

VGL reserves all right to modify and/or amend this Policy at any time. This Policy and subsequent amendment(s) thereto, shall be promptly intimated to the Board.

8. Other requirements

The Company shall ensure the compliance of other application provisions of SEBI Listing Regulations in this regard.

This Policy for Preservation of Documents (Physically or Electronic) and any amendment thereof shall also be published on the official website of VGL.
