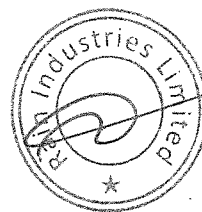


Rain Industries Limited

Documents Preservation Policy



RAIN INDUSTRIES LIMITED

CIN : L26942TG1974PLC001693

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DOCUMENTS PRESERVATION POLICY

A. Introduction

The objective of this document is to present a policy for Rain Industries Limited (the Company) regarding preservation of its documents in accordance with the provisions of the Companies Act, 2013 and in accordance with the provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The policy is intended to define the Company's preservation of documents responsibilities and to provide guidance to the executives and staff working in the Company in making decisions and undertaking other activities that may have an impact on the operations of the Company. It also frame the guidelines for fundamental accountability of the Company to retain and preserve its documents as the basis for communication with a range of external stakeholders.

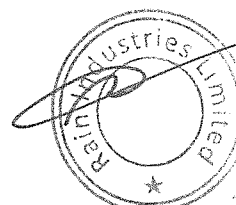
The policy is framed for the purpose of systematic identification, categorization, maintenance, review, retention and destruction of documents received or created in the course of business. The policy would contain guidelines on how to identify documents that need to be maintained, how long certain documents should be retained, how and when those documents should be disposed of, if no longer needed and how the documents should be accessed and retrieved when they are needed.

B. Statutory Mandate

The policy on preservation of documents and archival is mandated by the provisions of regulation 9 of Chapter III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Under this regulation, the Company has a strategic objective of ensuring that significant documents are safeguarded and preserved to ensure its longevity.

C. Principle of Responsibility of Employees for Preservation of Documents

All the Employees in the permanent rolls of the Company are responsible for taking into account the potential impacts on preservation of the documents in their work area and their decision to retain/preserve or destroy documents pertaining to their area. Such policy bestowing responsibility on the Company's employees would immensely help company's litigation preparedness tool helping the Company's and Outside legal counsel to track down documents to handle the legal cases.



D. Suspension of Record Disposal in the event of Litigation or Claims

In case the Company is served with any notice for request of documents or any employee becomes aware of a governmental investigation or audit concerning the Company or commencement of any litigation against the Company, such employee shall inform the Management and any further disposal of documents shall be suspended until such time as the Management with the due advice from the legal counsel determine otherwise.

E. Administration

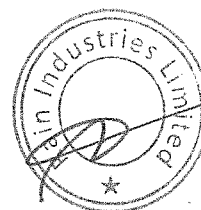
The Record Retention Schedule approved by the Board of Directors for initial maintenance, retention and disposal schedule for physical records is given below:

1. Accounting and Finance records, insurance records, tax records, etc.

Responsibility: Finance and Accounts Department

a) Accounting and Finance records

Record Type	Retention Period
Accounts Payable ledgers and schedules	8 Years
Accounts Receivable ledgers and schedules	8 Years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that related to the audit	8 years after completion of audit
Annual Plans and Budgets	3 years after the budget year is closed
Bank Statement and Cancelled Cheques	8 years
Employee Expense Reports	8 years
General Ledger	Permanent
Interim Financial Statements	8 years
Notes Receivable ledgers and schedules	8 years
Investment Records	Permanent
Security deposit receipt copies	3 years after termination of the contract



b) Insurance Records

Record Type	Retention Period
Annual Loss Summaries	8 Years
Audits and Adjustments	8 Years
Claim Files (Including correspondence, medical records, injury documentation, etc.)	Permanent
Group Insurance Plans – Active Employees	8 years
Group Insurance Plans - Retirees	Permanent
Insurance Policies for the Company	Permanent
Journal Entry Support Data	8 years
Releases and Settlements	Permanent

c) Tax records

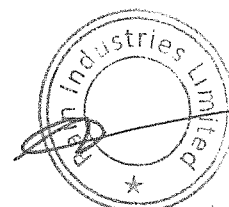
Record Type	Retention Period
Tax-Exemption Documents and related correspondence	Permanent
Tax records(Customs / Excise / Service Tax)	8 years
Payroll Tax records	8 years
Tax Bills, Receipts, Statements	8 years
Tax Returns – Income, Franchise, Property	Permanent
Tax work paper packages - Originals	8 years
Sales Tax Records	8 years
Annual Information Returns – State and Central	Permanent
Service Tax Records	8 years

d) Corporate Social Responsibility Records

Record Type	Retention Period
Records on CSR Projects(including amount budgeted, spent and balance if any) projects undertaken and progress thereon	Permanent

e) Policies and Manuals

Record Type	Retention Period
Policy and procedures manuals – Original	Current version with revision history
Policies and procedures manuals - Copies	Retain current version



	only
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2. Corporate Records including Certificate of Incorporation, Listing Agreement, etc.

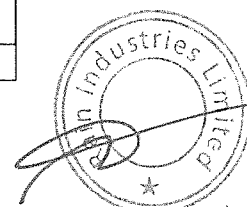
Responsibility : Secretarial Department

Record Type	Retention Period
Corporate Records (certificate of incorporation, commencement of business, listing agreement, common seal, minutes book of board, committees and General Meetings of shareholders, annual reports originals, statutory registers, etc.)	Permanent
Industrial entrepreneurial Memorandum and other statutory approvals.	Permanent
ROC Filings and Stock Exchange filings in physical and Electronic form	permanent
Annual Reports	Permanent
Policy and procedures manuals – Original	Current version with revision history
Policies and procedures manuals - Copies	Retain current version only

3. Payroll, Pension and retiral related, Personnel and HR policies and other Records

Responsibility : Human Resources Department

Record Type	Retention Period
Employee Deduction Authorization	3 years after termination of service of employment
Payroll Deductions	3 years after termination of service of employment
Labour Distribution Cost Records including details regarding gratuity and retiral disbursements	3 years after termination of service of employment
Payroll Registers (Gross and Net)	3 years after termination of service of employment
Time Cards / Sheets	2 years
Unclaimed Wage Records	3 years
Leave Records	2 years after the relevant period
Retirement and Pension Records	Permanent
Personnel Files of individual employees	Permanent
Commission / Bonuses / Incentives / Awards	8 years
Employee Earnings Records	3 years after termination of service of employment
Employee Handbook & Induction	Permanent

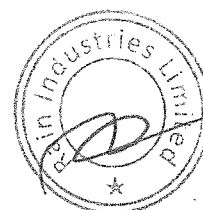


Manual	
Employee Medical Records	3 years after termination of service of employment
Attendance records, application forms, job or promotion records, performance evaluations, termination papers, test results, training and qualification records, enquiry related papers	3 years after termination of service of employment
Employment Contracts - Individual	3 years after termination of service of employment
Correspondence with Employment Agencies and Advertisements for job openings	3 years
Job Description	3 years after superseding the earlier document
Attendance Records	3 years
Program statistics, etc,	3 years
Research & Publications	Permanent
Consultant Reports	3 years
Policy and procedures manuals – Original	Current version with revision history
Policies and procedures manuals - Copies	Retain current version only
Dealership agreements	Current version with revision history

4. Contracts entered into by the Company including Marketing Records, Policies etc.

Responsibility : Marketing Department

Record Type	Retention Period
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documents)	8 years
Policy and procedures manuals – Original	Current version with revision history
Policies and procedures manuals - Copies	Retain current version only
Dealership agreements	Current version with revision history



5. Factory licenses, Mining licenses, etc.

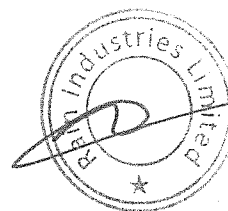
Responsibility: Operations Department

Record Type	Retention Period
Factory Licenses	Permanent
Pollution Control Board certificates and approvals	Permanent
Environmental Approvals	Permanent
Mining licenses	Permanent
Electrical Licenses	Permanent
Boiler Licences	Permanent
Drawings of the Factory	Permanent
Plan of the plant	Permanent
Policy and procedures manuals – Original	Current version with revision history
Policies and procedures manuals - Copies	Retain current version only

6. Purchase Records, polies.

Responsibility: Purchase Department

Record Type	Retention Period
Comparative statements with quotations	8 years
Purchase Orders	8 years
Third Party Contracts / Agreements	3 years from the date of Expiry
Policy and procedures manuals – Original	Current version with revision history
Policies and procedures manuals - Copies	Retain current version only



7. Legal Files and Records

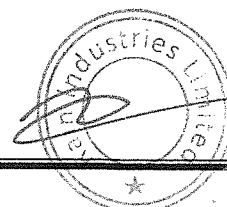
Responsibility : Legal Department

Record Type	Retention Period
Legal Memoranda and Opinions	Permanent
Litigation files	3 year after expiration of disposal of the case as there is possibility of filing an appeal with delay condonation petition. Further, the file can be disposed only after the case reaches its logical conclusion by the Apex Court.
Court Orders	Permanent
Correspondence, Property Deeds, Assessments, Licenses, Rights of Way	Permanent
Original Purchase / Sale Deeds	Permanent
Original Lease Agreements	3 years after expiration of the lease subject to collection or adjustment of the entire advance lying with the landlord.

8. Electronic Documents including email retention and back up

Responsibility : Information Technology Department

- i) **Electronic Mail** : Not all email needs to be retained, depending on the subject matters
- All e-mail – from internal and external sources to be deleted after 24 months.
 - Staff will strive to keep all but an insignificant minority of their email related to business issues.
 - Central I.T team would archive email for six months after the staff has deleted it after which time the email will be permanently deleted.
 - Staff will not store or transfer the Company related emails on non-work related computers except as necessary or appropriate with due approvals from the Central IT team and the respective Managers.



- Staff will take care not to send confidential / proprietary information to outside sources.
- Any e-mail that the staff deemed vital to the performance of their job should be copied to the staff's specific folder and/or printed and stored in the employees' workplace.

ii) **Electronic Documents including PDF files.**

- PDF documents – Can be a maximum period of 8 years. But the said document may be destroyed depending upon the completion of the job or its use coming to an end.
- Text/ Formatted files : All word / excel / Power point files may be deleted once every year depending on the importance or lack of it.

iii) **Web page files**

- May be retained for a period of 5 years as specified in SEBI's LODR Regulations, 2015.
- May be archived by the I.T. department with the support of the service provider for a period of 3 years after the initial period of five years of live page.

9. **Correspondence and Internal Memoranda**

Responsibility : Respective Departments

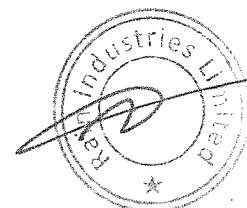
General Principle : Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract.

1. Those pertaining to routine matters and having no significant, lasting consequences should be discarded within two years.
2. Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

F. This policy is approved by the Board of Directors at its meeting held on 06th November, 2025.

G. Disclosure of Code on Public Domain

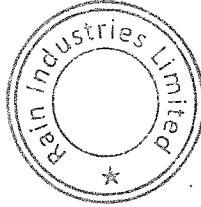
This policy and any amendment thereof will be published on the Company's website www.rain-industries.com



H. Amendment to the Policy

The policy will be amended as and when needed with the approval of Board of Directors.

PLACE: Hyderabad
DATE: November 6, 2025



By Order of the Board
for **Rain Industries Limited**

A handwritten signature in black ink, appearing to read "Jagan Mohan Reddy Nellore".

Jagan Mohan Reddy Nellore
Managing Director
DIN: 00017633