Vivriti Capital Limited

(formerly known as Hari and Company Investments Madras Limited, and Hari and Company Investments Madras Private Limited)

DOCUMENT PRESERVATION AND RETENTION POLICY

Version	**Approval Date**	**Prepared By**	**Approved By**
Version V1	1st April 2026	Compliance	Board of Directors
Version V1.1 *(pursuant to the Name Change of the Company)*	15th June 2026	Compliance	Board of Directors
Version V2	30th October 2026	Compliance	Board of Directors

Document Preservation and Retention Policy

Background

Regulation 9 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, mandates listed entities to formulate a Policy for preservation and archival of documents. It is in this context that the Document Preservation and Retention Policy ("Policy") is being framed and implemented. This Policy shall be disclosed on the website of the Company.

1. Objective of the policy

The objective of this Policy is to classify the documents, records and registers which are required
(i) to be preserved permanently and
(ii) to be preserved for a period not less than 8 years or for such longer period as may be required under applicable laws,
and to ensure adequate protection, preservation and disposal of physical and electronic documents and records of the Company.

2. Records

The Company shall preserve all records, papers, notes, agreements, advertisements, notices, requisitions, orders, declarations, forms, correspondence and any other document which a company is required to maintain as per the Companies Act, 2013 and the rules made thereunder, the Secretarial Standards, Listing Regulations, RBI Master Directions , whether in physical or in electronic form.

3. Permanent Records:

The Company shall maintain the following records on a permanent basis:
a) The original signed and stamped Memorandum and Articles of Association of the Company, including any amendments thereto
b) Minutes of General Meetings, Board Meetings and Committee Meetings
c) Register of Members
d) Register of loans, guarantee, security and acquisition made by the Company
e) Register of investments not held in its own name by the Company
f) Register of contracts or arrangements in which directors are interested and contracts or arrangements with related parties.
g) Register of charges
h) Register of renewed and duplicate share certificates issued
i) Register of directors and key managerial personnel

4. Records as per the Companies Act, 2013, SEBI Regulations and RBI Master Directions

The Company shall maintain all records as per the Companies Act, 2013, and SEBI Regulations for not less than 8 (Eight) Years (apart from documents to be maintained on a permanent basis as mentioned above).

Documents that are to be made available on the Company's website in Compliance with the Regulation 51of the Listing Regulations will be made available on the website for a period of 5 years and thereafter will be archived for a period of 3 years.

The Company shall maintain and preserve the customer account information in pursuant to the Prevention of Money Laundering Act 2002, Digital Personal Data Protection Act, 2023 and Para 47 of Reserve Bank of India (Non-Banking Financial Companies – Know Your Customer) Directions, 2025 as amended from time to time and such rules as may be applicable.

The other documents uploaded in the website for public dissemination can be made available for the relevant period only.

5. Tax Records

Tax records include , but are not limited to d ocuments (Direct and Indirect Taxes) concerning tax assessment, tax filings, tax returns, proof of deductions, appeal preferred against any claim made by the relevant tax a uthorities. Tax Records shall be maintained for a period of 8 or for a period of 8 (Eight) Years from the relevant assessment year.

6. Employment /Personnel Record

The Company is required to keep certain documents relating to recruitment, employment and personnel information, performance review, action taken by or against any employee, complaints by or against any employee. These Documents relating to Employment or Personnel information shall be retained for a period of at least 8 (Eight) years after the termination of employment of the employee.

7. Press Releases

Press Release shall include, but shall not be limited to, any intimation given to the press regarding financial results, profits, Meetings of the Board, General Meetings, and overall performance of the Company. The Company shall retain all Press Releases for at least 8 years.

8. Legal Documents

8.1 Legal Documents shall include, but shall not be limited to contracts, legal opinions, pleadings, Orders passed by any court or tribunal, Judgments, Interim Orders, Documents relating to cases pending in any Court or Tribunal or any other Authority empowered to give a decision on any matter, Awards, Documents relating to property matters.

8.2 A contract shall be retained for a period of 8 (Eight) Years after the expiry of the term of the contract.

8.3 Documents relating to any property owned by the Company shall be retained while such property is owned by the Company and for a period of 13 years thereafter in case of immovable property, 8 years in case of other property. The term property here also includes intellectual property.

8.4 Other property Documents shall be retained for a period of 8 (Eight) Years after the rights in such property ceases to exist, other than original documents that are handed over the acquirer of such property as part of the transfer of such property to such acquirer, in which case copies of those documents shall be retained for 8 years.

8.5 Orders passed by any Court or Tribunal or any Authority or Judgment which are final in nature and cannot be superseded shall be retained permanently. Interim Orders shall be retained till a Final Order is received.

8.6 Pleadings shall be retained till the matter has been finally disposed of.

9. RECORD MAINTENANCE AND STORAGE

9.1 Subject to Section 128 of the Companies Act, 2013, all records in physical form are to be always maintained by the Records/Respective Department(s) at the registered office of the company. Upon receipt of requisite approval from the Board of Directors, such documents/records may be shifted out of the registered office of the Company.

9.2 Notarised copies of the records shall, other than the Company's registered office, also be stored at the office of a vendor appointed/onboarded by the Company for record maintenance and storage purposes.

9.3 Electronic version(s) of all of records are to be maintained within the Company's centralized electronic record software database, which is maintained by the IT Services Department, in terms of extant IT policy.

9.4 A copy (i.e., a backup of the physical server/record media) of such records shall, other than the Company's registered office, also be stored at the office of a vendor appointed/onboarded by the Company for record maintenance and storage purposes.

DISPOSAL OF RECORDS

Physical records disposed of pursuant to expiration of retention periods specified in this policy shall be disposed of using a shredder. The Records Department shall adopt appropriate procedures to permanently dispose of any non-paper physical records, such as photographs or audio/video recordings.

In the event that it is necessary to manually dispose of an electronic record, the IT Department shall be responsible to permanently dispose of electronic records.

E-MAIL POLICIES

Each e-mail address shall be associated with an individual who shall be responsible for taking reasonable care to ensure that the security of the e-mail system is maintained (including compliance with policies associated with passwords).

All electronic communication systems as well as all communications and stored information transmitted, received, or contained on the Company's information systems are the property of the Company. Authorized Company personnel may access communications and stored information at any time without notice or consent; Provided, however, that any two Senior Partners shall be required to approve such access. The authority to access records shall not imply any authority to modify such record. No person shall send an e-mail in the name of any other individual or such other person's account. A person who has any access to the e-mail account in the name of another person, for whatever reason, shall not delete any e-mails and records (including drafts). E-mail record of an e-mail actually sent should never be tampered with (including trailing e-mails).

Employees should avoid using Company e-mail for personal purposes. Personal e-mails should be deleted as soon as possible. Personal e-mails of an employee accessed by another employee in compliance with this policy shall be treated as confidential.

E-mails relating to audit work papers and financial controls should be retained for at least 8 years. All e-mails for which a specific period has not been set out must be retained for a period of 3 years. All emails to the Company's Officers or Audit Committee relating to complaints on auditing, accounting, frauds or internal controls should be retained permanently.

Any messages exchanged between the Company and third parties (such as consultants and auditors) should be preserved forever, regardless of their content.

COMPLIANCE

Failure to comply with this Document Retention Policy may result in disciplinary action.

Questions about this policy should be referred to the Legal and Compliance team, who are in charge of administering and enforcing this policy.

REVIEW

This Policy shall be reviewed by the Board from time to time as may be required.